City of Kingston Common Council Caucus
Meeting Agenda
Monday, December 3, 2018
7:00 PM

CONFERENCE ROOM 1, CITY HALL, 420 BROADWAY, KINGSTON, NY

LEGISLATION LIST-DECEMBER 2018 - *RESOLUTION #203 RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 CITIBUS BUDGET*

RESOLUTION #204 RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 PARKS & RECREATION BUDGET

RESOLUTION #205 RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 PARKS & RECREATION BUDGET

RESOLUTION #206 RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 ASSESSOR'S BUDGET

RESOLUTION #207 RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 ENGINEERING BUDGET

RESOLUTION #208 RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 PLANNING BUDGET

RESOLUTION #209 RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 CITY CLERK'S BUDGET

RESOLUTION #210 RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 ECONOMIC & COMMUNITY DEVELOPMENT BUDGET

RESOLUTION #211 AUTHORIZING THE MOVE OF THE BASE PROPORTION RATIO TO 54.67655% HOMESTEAD AND 45.32345% NON-HOMESTEAD FOR 2019 TAX YEAR

RESOLUTION #212 ACCEPTING THE DECEMBER 31, 2017 INDEPENDENT AUDIT REPORT PRESENTED BY RBT CPA'S LLP[

RESOLUTION #213 RECOMMENDING APPROVAL FOR ADDING BUILDING SAFETY DIVISION CHARGES TO THE 2019 TAX BILLS

RESOLUTION #214 RECOMMENDING APPROVAL FOR ADDING DEPARTMENT OF PUBLIC WORKS CHARGES TO THE 2019 TAX BILLS

RESOLUTION #215 RECOMMENDING APPROVAL FOR ADDING ENERGY IMPROVEMENT CORPORATION CHARGES TO THE 2019 TAX BILLS

RESOLUTION #216 AUTHORIZING ADOPTING A BOND ORDINANCE IN THE SUM OF $20,657.00 FOR ADDITIONAL FUNDING OF THE ALBANY AVENUE AT I-587 ROUNDABOUT, SEWER BETTERMENT PROJECT

RESOLUTION #217 BOND ORDINANCE AUTHORIZING PAY THE COSTS IN CONNECTION WITH SANITARY SEWER REPLACEMENT PROJECT FOR THE I-587/ALBANY AVE/BROADWAY

RESOLUTION #218 RECOMMENDING APPROVAL FOR BUDGET MODIFICATIONS TO PROVIDE FUNDING FOR CITY HALL ROOF REPAIRS

RESOLUTION #219 APPROVING CHANGES TO THE MAYOR'S 2019 RECOMMENDED BUDGET

RESOLUTION #220 TO APPROVE THE CITY'S GENERAL FUND BUDGET FOR THE FISCAL YEAR 2019, AS AMENDED

RESOLUTION #221 APPROVING CHANGES TO THE MAYOR'S 2019 RECOMMENDED BUDGET

RESOLUTION #222 TO APPROVE THE CITY'S SEWER BUDGET FOR THE FISCAL YEAR 2019

RESOLUTION #223 TO APPROVE THE CITY'S SEWER USE FEE FOR THE FISCAL YEAR 2019

RESOLUTION #224 ADOPTING A BOND ORDINANCE FOR THE 2019 CAPITAL PLAN AND AUTHORIZING THE MAYOR TO EXECUTE DOCUMENTS

RESOLUTION #225 A BOND ORDINANCE TO PAY THE COST OF VARIOUS CITY PURPOSES IN AND FOR SAID CITY

RESOLUTION #226 REQUESTING THAT THE NYS DEPARTMENT OF TRANSPORTATION LIMIT, WITH WEIGHT RESTRICTIONS COMMERCIAL TRAFFIC ON ALBANY AVENUE BETWEEN FOXHALL AVENUE AND ROUTE I-587

RESOLUTION #227 REQUESTING PUBLIC PARTICIPATION PLAN FOR LINCOLN PARK LLC AS PER THE DEC COMMISSION POLICY 29

LEGISLATIVE PACKET

Legislative Packet
December Legislation Packet 1.pdf
December Legislation Packet 2.pdf

Agenda Item No:

Common Council Caucus Agenda Item Report

Meeting Date: December 3, 2018
Submitted by: Dee Sills
Submitting Department: City Clerk/Registrar
Item Type: Proposed Resolution
Agenda Section:

Subject:
Legislative Packet

Suggested Action:

Attachments:
December Legislation Packet 1.pdf

December Legislation Packet 2.pdf

Resolution 203 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 CITIBUS BUDGET

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, as a result of a proposed merger between Citibus and UCAT, several drivers went to DPW to keep their benefits; and

WHEREAS, as a result substitutes were used and a Paratransit driver received overtime; and

WHEREAS, normal maintenance was required to keep the buses on the road and supplies were needed for cleaning the buses and office; and

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

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

SECTION 1. That the sum of $60,000.00 be transferred as follows:

From:	A1-5630.5501	Regular Pay	28,300.00
	A1-5630.5108	Comp Time Payout	2,400.00
	A1-5630.5112	Part Time	5,000.00
	A1-5630.5211	Other Equipment	1,500.00
	A1-5630-5402	Office Supplies	1,000.00
	A1-5630.5461	Travel Reimbursement	1,800.00
	A1-9901.5404	Contingency	20,000.00
To:	A1-5630.5103	Overtime	30,000.00
	A1-5630.5120	Substitute Employees	17,500.00
	A1-5630.5444	Vehicle Maintenance	10,000.00
	A1-5630.5485	General Materials and Supplies	2,500.00

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

Approved by the Mayor this _____

Of _____, 2018.

_____
Deidre Sills, Deputy City Clerk

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND ECONOMIC DEVELOPMENT

COMMITTEE REPORT

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

Department: *CITIBUS* **Date:** *October 12, 2018*

A1	Transfer To:		A1	Transfer From:	
A15630115103	Overtime	30,000.00	*A15630115101*	Regular Pay	28,300.00
A15630115120	Substitute Employees	17,500.00	*A15630115108*	Comp Time Payout	2,400.00
A15630145444	Vehicle Maintenance	10,000.00	*A15630115112*	Part Time	5,000.00
A15630145485	General Materials and Supplies	2,500.00	*A15630125211*	Other Equipment	1,500.00
		60,000	*A15630145402*	Office Supplies	1,000.00
			A15630145461	Travel Reimbursement	1,800.00
			A11990145404	Contingency	20,000.00
					60,000

Estimated Financial Impact _____ 20,000.00 Signature _____ TONI ROSER

Motion By PC'R
Seconded By RS-C

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 Woop, Ward 2, Chairman	✓	
Reynolds Scott-Childress, Ward 3	✓	
Jeffrey V. Morell Ward 1 Tony Davis, Ward 6	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✓	

KINGSTON CITIBUS

Memo

To: President Jim Noble

From: Toni Roser

CC: John Tuey

Date: October 23, 2018

Re: Budget Transfers

Citibus would like to submit the attached transfers. Because of the announcement of a merger between the Citibus and UCAT, we had several drivers that went to DPW to keep their city retirements, benefits and accrued time. They we not sure what the status of their employment was going to be in 2018. That left Citibus with 5 drivers to cover 8 routes. We had to cut back on one Paratransit Route and have that driver stay late for overtime if needed to return passengers. We used substitutes who also ended up receiving overtime during this period.

Vehicle Maintenance – Normal Maintenance to keep the buses on the road and safe for the public.

General Materials and supplies – Supplies used for cleaning the buses and office.

Resolution 204 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 PARKS AND RECREATION BUDGET

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, in order to reimburse Capital Projects expenditures (parks restrooms, Hodge Center and Barn, not reimbursed by CDBG, a transfer is needed; and

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

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

SECTION 1. That the sum of $1,281.57 be transferred as follows:

From:	A1-7110-13-5301	Construction Materials/ Supplies	1,102.67
	A1-7143-14-5443	Maintenance of buildings	178.90
To:	A1-9905-19-5901	Capital Projects	1,281.57

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____
Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 204 2018 Parks Rec Capital Project Transfer

204

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Parks and Recreation DATE July 18, 2018

Description: To reimburse Capital Projects expenditures (parks restrooms, Hodge Center & Barn) not reimbursed by CDBG

Transfer From:

A1-7110-13-5301 Construction Materials/Supplies - $1102.67

A1-7143-14-5443 Maintenance of Buildings - $ 178.90

Transfer To: A1-9905-19-5901 Capital Projects - $1281.57

Estimated Financial Impact $1281.57 Signature

Motion by SS

Seconded by POR

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	✓	
Reynolds Scott Childress, Ward 3	✓	
~~Anthony Davis, Ward 6~~ Jeffrey Ventura Morell, Ward 1	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✓	

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

Resolution 205 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 PARKS AND RECREATION BUDGET

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, in order to do an internal budget transfer to cover shortfalls a transfer of funds is needed; and

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

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

SECTION 1. That the sum of $3,565.00 be transferred as follows:

From:	A1-7110-13-5472	Contracted Services	3,565.00
To:	A1-7110-13-5471	Service Contracts	3,565.00

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____

Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____

Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 205 2018 Parks Rec Internal Transfer

205

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Parks and Recreation DATE 10/9/18

Description: An internal department transfer to cover shortfall in account #: 7110.471 - Service Contracts in the amount of $3565. The transfer of funds will come from account #: 7110.472 - Contracted Service.

Estimated Financial Impact 0 Signature Kevin Fitzpatrick

Motion by SS

Seconded by RSC

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	✓	
Reynolds Scott-Childress Ward 3	✓	
~~Anthony Davis, Ward 6~~ Jeffrey Ventura Morell, W. 1	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✗	

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

City of Kingston
Parks and Recreation Department

kgilfeather@kingston-ny.gov

Steven T. Noble, Mayor

Kevin D. Gilfeather, Superintendent

October9, 2018

James Noble,

President, Common Council

420 Broadway

Kingston, NY 12401

Dear President Noble:

Parks

Attached is the Committee Report for an internal budget transfer to cover shortfalls in a particular account.

Please transfer $3565 from account #: 7110.472 – Contracted Service to increase account #: 7110.471 – Service Contracts. There is no financial impact to the City.

16,000 6,000

Please feel free to reach out to me with any questions.

With Regards,

Kevin D. Gilfeather

Kevin D. Gilfeather

Superintendent

Cc: Steven Noble, Mayor

John Tuey, City Comptroller

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Resolution 206 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 ASSESSOR'S BUDGET

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, a budget transfer for the Assessor's budget is requested; and

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

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

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

From:	A1-1355.205	Contracted Services	502.69
To:	A1-1355.402	Office Supplies	502.69
From:	A1-1355.411	Consultants	300.00
To:	A1-1355.402	Office Supplies	300.00

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____

Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____

Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 206 2018 Assessor Transfer

206

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT___Assessor_____DATE_____

Description; Budget Transfer Request for Assessor's Office

From	1355.205	$502.69	DP Equip
To	1355.402	$502.69	office Supplies
From	1355.411	$300.00	Consultants
To	1355.402	$300.00	office Supplies

Estimated Financial Impact_____0_____Signature_____

Motion by SS

Seconded by P O'R

Action Required:

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

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

Committee Vote	YES	NO
Douglas Koop, Chairman	✓	
Reynolds Scott-Childress Ward 3	✓	
~~Anthony Davis, Ward 6~~ Jeffrey Ventura Morell, W. 1	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✓	

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND ECONOMIC DEVELOPMENT

COMMITTEE REPORT

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

Department: *CITIBUS* **Date:** *October 12, 2018*

A1	**Transfer To:**		**A1**	**Transfer From:**	
A15630115103	Overtime	30,000.00	*A15630115101*	Regular Pay	28,300.00
A15630115120	Substitute Employees	17,500.00	*A15630115108*	Comp Time Payout	2,400.00
A15630145444	Vehicle Maintenance	10,000.00	*A15630115112*	Part Time	5,000.00
A15630145485	General Materials and Supplies	2,500.00	*A15630125211*	Other Equipment	1,500.00
		60,000	*A15630145402*	Office Supplies	1,000.00
			A15630145461	Travel Reimbursement	1,800.00
			A11990145404	Contingency	20,000.00
					60,000

Estimated Financial Impact _____ 20,000.00 Signature _____ TONI ROSER

Motion By _____

Seconded By _____

Action Required _____

SEQRA Decision:

Type I Action _____

Type II Action _____

Unlisted Action _____

Negative Declaration of Environmental Significance _____

Conditioned Negative Declaration _____

Seek Lead Agency Status _____

Positive Declaration of Environmental Significance _____

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

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 14, 2018
Submitted by: Carly Winnie
Submitting Department: Assessor
Item Type: Budget Transfer
Agenda Section: New Business

Subject:
Dan Baker, Assessor Re: Budget Transfer Request

Suggested Action:

Attachments:
Assessor Budget Transfer Nov 2018.pdf

Resolution 207 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 ENGINEERING BUDGET

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, the Engineering Department needed a new desktop computer for the new City Engineer; and

WHEREAS, in order to provide for the new computer a budget transfer for the Engineering Department is requested; and

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

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

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

From:	A1-1440.408	Data Processing & Supplies	200.00
	A1-1440.476	Minor Office Furniture & Equipment	250.00
	A1-1440.479	Minor Equipment Other	200.00
	A1-1440.485	General Materials & Supplies	82.18
To:	A1-1440.211	Other Equipment	732.18

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____
Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 207 2018 Engineer Transfer

207

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 Engineering DATE 11/14/18

Description: 2018 Budgetary Transfer totaling $732.18 as per attached

Estimated Financial Impact $0 Signature

Motion by PO'R

Seconded by SS

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman DAKoop	✓	
Reynolds Scott-Childress Ward 3	✓	
~~Anthony Davis, Ward 6~~ Jeffrey Ventura Morell, W. 1		
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✗	

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

Koop

CITY OF KINGSTON
Office of the City Engineer

jschultheis@kingston-ny.gov

John M. Schultheis, P.E., City Engineer

Steven T. Noble, Mayor

September 10, 2018

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

RE: 2018 Budget Transfer

Dear President Noble:

The Engineering Department needed a new desktop computer for the new City Engineer who started on September 4, 2018.

In order to provide the new computer I propose to transfer certain line items in the 1440 Engineer Budget as follows:

- Transfer $200.00 from 1440.408 – Data Processing and Supplies
- Transfer $250.00 from 1440.476 – Minor Office Furniture and Equipment
- Transfer $200.00 from 1440.479 – Minor Equipment Other
- Transfer $82.18 from 1440.485 – General Materials and Supplies
- Transfer $732.18 to 1440.211 – Other Equipment

Please refer this item to the Finance Committee for further discussion.

Should you have any questions concerning this request, do not hesitate to contact me.

Respectfully,

John M. Schultheis
City Engineer

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

CITY OF KINGSTON

Office of the City Engineer

jschultheis@kingston-ny.gov

John M. Schultheis, P.E., City Engineer

Steven T. Noble, Mayor

September 10, 2018

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

RE: 2018 Budget Transfer

Dear President Noble:

The Engineering Department needed a new desktop computer for the new City Engineer who started on September 4, 2018.

In order to provide the new computer I propose to transfer certain line items in the 1440 Engineer Budget as follows:

- Transfer $200.00 from 1440.408 – Data Processing and Supplies
- Transfer $250.00 from 1440.476 – Minor Office Furniture and Equipment
- Transfer $200.00 from 1440.479 – Minor Equipment Other
- Transfer $82.18 from 1440.485 – General Materials and Supplies
- Transfer $732.18 to 1440.211 – Other Equipment - Total to be used

Please refer this item to the Finance Committee for further discussion.

Should you have any questions concerning this request, do not hesitate to contact me.

Respectfully,

John M. Schultheis
City Engineer

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

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Resolution 208 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 PLANNING BUDGET

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, the Planning Department requests a transfer of funds necessary to cover Overtime costs; and

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

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

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

From:	A1-8020.111	Seasonal	1,000.00
To:	A1-8020.103	Overtime	1,000.00

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____

Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____

Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 208 2018 Planning Budget Transfer

208

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 Planning DATE 11/14/18

Description: Request 2018 Budget Modification as per attached

Estimated Financial Impact $0 Signature

Motion by R S-C

Seconded by SS

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	✓	
Reynolds Scott-Childress Ward 3	✓	
Anthony Davis, Ward 6 / Jeffrey Veintra Morell, Ward 1	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	☒	

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

Resolution 209 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 CITY CLERK'S BUDGET

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, the City Clerk's Office requests a transfer of funds necessary to cover Overtime and Supplies; and

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

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

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

From:	A1-1410.5102	Longevity	200.00
	A1-1410.5109	Temporary Status Change	500.00
	A1-1410.5462	Dues, Seminars	900.00
	A1-1620.5103	Building Maintenance Overtime	1,000.00
	A1-1620.5421	Building Maintenance Telephone	400.00
To:	A1-1410.5103	City Clerk, Overtime	1,425.00
	A1-1010.5402	Office Supplies	475.00
	A1-1620.5485	General Materials & Supplies	110.00
	A1-7550.5495	Celebrations	990.00

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____
Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 209 2018 City Clerk Budget Transfer

CITY OF KINGSTON
420 BROADWAY
KINGSTON, NEW YORK 12401

October 11, 2018

Ald. at Large James Noble, President
City of Kingston Common Council
City Hall - 420 Broadway
Kingston, NY 12401

Re: FY 2018 Budget Modification - Planning

Dear Pres. Noble:

This letter is to request a budget modification for transfer of funds within the FY 2018 budget. The transfer request is necessary to cover Overtime costs in the amount of $1,000.00. I believe that this will be sufficient to meet our needs for the 2018 calendar year.

1)	DECREASE:		
	A1-8020-111	Seasonal	<$1,000.00>
	INCREASE	Overtime	$1000.00
	A1 8020-103		

Thank you for your favorable consideration in this matter. Please do not hesitate to contact this office if there are any questions.

Sincerely,

Suzanne Cahill

Suzanne Cahill
Planning Director

Cc: Steve T. Noble, Mayor
J. Tuey, Comptroller
Douglas Koop, F & ED

Office of Planning, City Hall, 420 Broadway, Kingston, New York 12401
Phone 845.334.3955 Fax 845.334.3958 e-mail planning@ci.kingston.ny.us
www.ci.kingston.ny.us

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 14, 2018
Submitted by: Sue Cahill
Submitting Department: Planning
Item Type: Budget Modification
Agenda Section: New Business

Subject:
Budget Modification

Suggested Action:
Approval for Planning Modification to FY 2018 Budget

Attachments:
FY 2018 Budget Modification - Planning.pdf

CITY OF KINGSTON
Office of the City Clerk
Registrar of Vital Statistics
cityclerk@kingston-ny.gov

Steven T. Noble, Mayor
Carly J. Winnie, City Clerk/Registrar

Deidre Sills, Deputy Clerk
Susan Mesches, Deputy Registrar

November 1, 2018

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

Dear President Noble,

I respectfully request approval for a budget transfer in the amount of ~~$2,100~~ 3,000 to cover shortages in overtime and supplies lines. Please consider transfer, as follows:

From:	A11410.5102	Longevity	$200
	A11410.5109	Temporary Status Change	$500
	A11410.5462	Dues, Seminars	$900
	A11620.5103	Building Maintenance Overtime	$1,000
	A11620.5421	Building Maintenance Telephone	$400
			$3,000
To:	A11410.5103	City Clerk Overtime	$1,425
	A11010.5402	Office Supplies	$475
	A11620.5485	General Materials & Supplies	$110
	A17550.5495	Celebrations	$990
			$3,000

Thank you for your attention to this matter.

Sincerely,

Carly Winnie
City Clerk

City Hall· 420 Broadway · Kingston, New York 12401 · (845)334-3915 · Fax (845) 334-3918 · www.kingston-ny.gov

KINGSTON CITIBUS

Memo

To: President Jim Noble

From: Toni Roser

CC: John Tuey

Date: October 23, 2018

Re: Budget Transfers

Citibus would like to submit the attached transfers. Because of the announcement of a merger between the Citibus and UCAT, we had several drivers that went to DPW to keep their city retirements, benefits and accrued time. They we not sure what the status of their employment was going to be in 2018. That left Citibus with 5 drivers to cover 8 routes. We had to cut back on one Paratransit Route and have that driver stay late for overtime if needed to return passengers. We used substitutes who also ended up receiving overtime during this period.

Vehicle Maintenance – Normal Maintenance to keep the buses on the road and safe for the public.

General Materials and supplies – Supplies used for cleaning the buses and office.

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THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT City Clerk DATE 11/1/18

Description: Recommend approval of budget transfer, as follows:

From:	A11410.5102	Longevity	$200
	A11410.5109	Temporary Status Change	$500
	A11410.5462	Dues, Seminars	$900
	A11620.5103	Building Maintenance Overtime	$1,000
	A11620.5421	Building Maintenance Telephone	$400
			$3,000
To:	A11410.5103	City Clerk Overtime	$1,425
	A11010.5402	Office Supplies	$475
	A11620.5485	General Materials & Supplies	$110
	A17550.5495	Celebrations	$990
			$3,000

Estimated Financial Impact 0 Signature

Motion by RS-C

Seconded by R O'R

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	✓	
Reynolds Scott-Childress Ward 3	✓	
~~Anthony Davis, Ward 6~~ Jeffrey Ventura Morell, W.1	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✓	

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

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

Edward Norman, Superintendent

Steven T. Noble, Mayor

October 1, 2018

Common Council
President James Noble
420 Broadway
Kingston, NY 12401

Re: Unpaid Invoice for Tax Roll - 2019

President Noble;

$16,705

Enclosed please find a list of unpaid invoices from the Department of Public Works to be applied to the 2019 property tax bills. Your assistance in this matter is greatly appreciated.

Sincerely,

Mary Jo Wiltshire

Mary Jo Wiltshire
Finance and Operations Administrator

Enc.

Cc: Edward Norman, Superintendent
John Tuey, Comptroller

Resolution 210 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR MODIFICATIONS TO THE 2018 ECONOMIC & COMMUNITY DEVELOPMENT BUDGET

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, the Economic & Community Development Office requests end of year transfer of funds for the Consultant and Contracted Services lines; and

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

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

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

For the purchase of printer, scanner, copier for new offices

From:	A1-6989-11.5103	Overtime	500.00
	A1-6989-12.5211	Other Equipment	640.30
	A1-6989-14.5462	Dues, Seminars, Assoc. Fees	1,500.00
	A1-6989-14.5485	Gen. Materials & Supplies	493.24
To:	A1-6989-12.5205	Data Processing Equipment	500.00
	A1-6989-12.5205	Data Processing Equipment	640.30
	A1-6989-12-5205	Data Processing Equipment	1,500.00
	A1-6989-12-5205	Data Processing Equipment	493.24

For design engineer contract for Hudson Landing Promenade project

From:	A1-6989-23.43389	NYS Grant	24,600.00
To:	A1-6989-14.5411	Consultants	24,600.00

For payment to sub-grantee and residential clean out contract for Restore NY Grant project elements

From:	A1-6989-23.43389	NYS Grant	95,226.80
To:	A1-6989-14.5472	Contracted Services	95,226.80

For engineer contract for renovations of 124-126 Franklin Street

From:	A1-6989-22.42705	Grants	16,500.00
To:	A1-6989-14.5411	Consultants	16,500.00

For residential clean out contract for 124-126 Franklin Street

From:	A1-6989-22.42705	Grants	3,869.29
To:	A1-6989-14.5472	Contracted Services	3,869.29

For reimbursement to salaries and benefits

From:	A1-6989-22.42705	Grants	65,000.00
To:	A1-6989-11.5101	Regular Pay	65,000.00
From:	A1-6989-22.42705	Grants	1,000.00
To:	A1-6989-11.5103	Overtime	1,000.00
From:	A1-6989-22.42705	Grants	5,050.00
To:	A1-6989-11.5811	Social Security	5,050.00
From:	A1-6989-22.42705	Grants	11,850.00
To:	A1-6989-18.5812	Retirement	11,850.00
From:	A1-6989-22.42705	Grants	19,245.00
To:	A1-6989-18.5821	Hospital & Medical	19,245.00
From:	A1-6989-22.42705	Grants	165.00
To:	A1-6989-18.5822	Dental	165.00
From:	A1-6989-22-42705	Grants	55.00
To:	A1-6989-18.5826	Optical	55.00

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

Approved by the Mayor this _____

Of _____, 2018.

_____
Deidre Sills, Deputy City Clerk

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 210 2018 Economic & Comm Develop Budget Transfer

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Economic & Community Development DATE November 14, 2018

Description: Budget transfers as attached. and amended

Estimated Financial Impact 0 Signature _____

Motion by SS

Seconded by J V-M

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	✓	
Reynolds Scott-Childress Ward 3	✓	
~~Anthony Davis, Ward 6~~ Jeffrey Ventura Morell, Ward 1	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✓	

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

Negative Declaration of Environmental Significance: _____

Conditioned Negative Declaration: _____

Seek Lead Agency Status: _____

Positive Declaration of Environmental Significance: _____

For the purchase of printer, scanner, copier for new offices

From:			To:	
A1698911 5103	Overtime	**$500.00**	A1698912 5205	Data Processing Equipment
A1698912 5211	Other Equipment	**$640.30**	A1698912 5205	Data Processing Equipment
A1698914 5462	Dues, Seminars, Assoc. Fees	**$1,500.00**	A1698912 5205	Data Processing Equipment
A1698914 5485	Gen. Materials & Supplies	**$493.24**	A1698912 5205	Data Processing Equipment
		$3,133.54		

For design engineer contract for Hudson Landing Promenade project

From:			To:	
A1698923 43389	NYS Grant	**$24,600.00**	A1698914 5411	Consultants

$305,000 18,000

For payment to sub-grantee and residential clean-out contract for Restore NY grant project elements

From:			To:	
A1698923 43389	NYS Grant	**$95,226.80**	A1698914 5472	Contracted Services

To adjust "Grants" revenue line for grant award from CFHV

~~Increase:~~

~~A1698922 42705 Grants $401,015.00~~

For engineer contract for renovations of 124-126 Franklin Street

From:			To:	
A1698922 42705	Grants	**$16,500.00**	A1698914 5411	Consultants

For residential clean-out contract for 124-126 Franklin

From:			To:	
A1698922 42705	Grants	**$3,869.29**	A1698914 5472	Contracted Services

FOR REIMB. TO SALARIES, BENEFITS

FROM		TO:	
A1698922 42705 GRANTS	65,000	101	REG PAY
" "	1,000	103	OVERTIME
	5,050	811	SOC. SEC.
	11,850	812	RETIREMENT
	19,245	821	HOSP. & MED
	165	822	DENTA
	55	826	OPTICAL

102,365
298,650
401,015

OR

16,500
3,869.29

CITY OF KINGSTON

Office of Economic and Community Development

brobinson@kingston-ny.gov

Brenna L. Robinson, Director

Steven T. Noble, Mayor

November 2, 2018

Honorable James L. Noble, Jr.
President & Alderman-at-Large
Kingston Common Council
420 Broadway
Kingston, NY 12401

Re: 2018 Budget Transfers

Dear President Noble:

This is a request to be heard at the regular November Finance Committee meeting to address some end of year budget transfers regarding balances in some of my department's budget lines and transferring revenue to our Consultant and Contracted Services lines.

If you or other Council members would like to discuss, please contact me at your convenience at (845) 334-3924 or brobinson@kingston-ny.gov. Thank you.

Sincerely,

Brenna L. Robinson, Director
Office of Economic & Community Development

City Hall · 420 Broadway · Kingston, New York 12401 · (845) 334-3924· Fax (845) 334-3932 · www.kingston-ny.gov

Resolution 211 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING THE MOVE OF THE BASE PROPORTION RATIO TO 54.67655% HOMESTEAD AND 45.32345% NON-HOMESTEAD FOR THE 2019 TAX YEAR

Sponsored By: Finance and Audit Committee: Aldermen Koop, Scott-Childress, Davis, O'Reilly, Schabot

WHEREAS, Local Law 3 of 1988 established the homestead base proportions in accordance with the Rules of the State Board of Equalization and Assessment; and

WHEREAS, it is recommended that the base proportion ratio be moved to 54.67655% homestead and 42.23245% non-homestead for the 2019 tax year; and

WHEREAS, it is in the best interests of the City of Kingston to move said base proportion ratio.

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 move of the base proportion ratio to 54.67655% homestead and 42.32345% non-homestead for the 2019 tax year.

SECTION-2. This resolution shall take effect immediately.

Submitted to the Mayor this _____ day of _____, 2018

_____

Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____ day of _____, 2018

_____

Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 211 2018 homestead non homestead ratio

211

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Assessment DATE 11/28/2018

Description:

Adopting Local Base Adjustments to the Adjusted Base Proportions

The Common Council of the City of Kingston hereby authorizes the move of Base Proportion Ratio to 54.67655 Homestead and 45.32345 Non-Homestead. for the 2019 tax year

Estimated Financial Impact N/A Signature

Motion by RSC

Seconded by SS

Action Required:

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

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

Resolution 212 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, ACCEPTING THE DECEMBER 31, 2017 INDEPENDENT AUDIT REPORT PRESENTED BY RBT CPA's, LLP

Sponsored by: Finance & Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, the City has received its independent audit report for the calendar year December 31, 2017 from RBT CPA's, LLP; and

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 accepts the independent audit report of RBT CPA's, LLP for the calendar year December 31, 2017.

SECTION 2. That this resolution shall take effect immediately.

Submitted to the Mayor this _____ day of _____, 2018

Approved by the Mayor this _____ day of _____, 2018

_____
Deidre Sills, Deputy City Clerk

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 212 2018 Accept Independent Audit Report

212

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Comptroller DATE 10/11/2018

Description: Hereby recommend that the City accept the City's 2017 Independent Audit Report as submitted by RBT CPA's.

Estimated Financial Impact $0 Signature

Motion by SS

Seconded by P O'R

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	✓	
Reynolds Scott-Childress Ward 3	✓	
~~Anthony Davis, Ward 6~~ Jeffrey Ventura-Morell, Ward 1	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✓	

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

CITY OF KINGSTON

Office of the Comptroller

comptroller@kingston-ny.gov

John Tuey, Comptroller

Steven T. Noble, Mayor

October 11, 2018

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

RE: 2017 Independent Audit Report

Dear Alderman at Large Noble,

The City has received its independent audit report for calendar year 2017 from RBT CPAs LLP. Please refer to the City's Finance Committee for discussion. Copies of the audit report will be distributed to Council Members once they are received.

Sincerely,

John R. Tuey
Comptroller, City of Kingston

cc: Mayor Steven T. Noble

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

FINANCIAL REPORT
Audited
CITY OF KINGSTON, NEW YORK
December 31, 2017

Audited for:

Members of the Common Council
CITY OF KINGSTON, NEW YORK

Audited by:

RBT CPAs, LLP
2678 South Road, Suite 101
Poughkeepsie, NY 12601
(845) 485-5510

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RBT

LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

To the Mayor and
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, 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 and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City of Kingston, New York'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 control 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 Net Position – Proprietary Funds. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Water Fund, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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.

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, 2017, and the respective changes in financial position and, where applicable, 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 comparison information, other post-employment benefits schedule of funding progress, schedule of proportionate share of the net pension liability, and schedule of employer contributions on pages 4-15 and 57-60 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Kingston, New York's basic financial statements. The schedule of expenditures of federal awards and selected state awards is presented for purposes of additional analysis 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 is not a required part of the basic financial statements.

The schedule is the responsibility of management and was derived from and relates 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 statements 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 schedule of expenditures of federal awards and selected state awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated September 26, 2018 on our consideration of the City of Kingston, New York's internal control over financial reporting and 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Kingston's internal control over financial reporting and compliance.

RBT CPAs, LLP

Poughkeepsie, New York
September 26, 2018

City of Kingston
New York 12401

Office of the Comptroller

CPO Box 1627
City Hall, 420 Broadway

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

Management's Discussion and Analysis

The discussion and analysis of the City of Kingston's financial performance provides an overview of the City's financial activities for the fiscal year ended December 31, 2017. Please read it in conjunction with the City's financial statements, which begin on page 16. The management discussion and analysis for component units are presented in the component units' own separately issued financial reports.

Financial Highlights

The City's net position decreased as a result of this year's operations. The net assets of our business-type activities decreased by $80,526 or 0.06% and net assets of our governmental activities decreased by $3,790,696, or 34.42%.

During the year the City had expenses that were $3.7 million more than the $46.3 million generated in tax and other revenues for governmental programs. This is compared to last year when expenses exceeded revenue by $5.0 million.

The revenues for the City's business-type activities increased by $412,141 or 4.29%. Expenses increased by $484,990 or 5.04%.

The cost of all the City's programs increased by $1,328,675

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position on pages 16 – 17 and the Statement of Revenues, Expenses, and Changes in Net Position on page 18 provide information about the activities of the City as a whole and present a longer-term view of the City's finances. Fund financial statements start on page 19. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending.

Fund financial statements also report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds.

Reporting the City as a Whole

One of the most important questions asked about the City's finances is, "Is the City better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities and Changes in Net Position report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net assets and changes in them. You can think of the City's net assets - the difference between assets and liabilities - as one way to measure the City's financial health, or financial position. Over time increases or decreases in the City's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the City's property tax base and the condition of the City's capital assets (roads, buildings, water, and sewer lines) to assess the overall health of the City.

In the Statement of Net Position and the Statement of Activities and Changes in Net Position we divide the City into three kinds of activities.

Governmental activities - Most of the City's basic services are reported here, including the police, fire, public works, community development and parks department and general administration. Property taxes, sales tax, franchise fees, charges for services and state and federal grants finance most of these activities.

Business - type activities - The City charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's water and sewer system are reported here.

Component units - The City included one separate legal entity in its report - the Kingston Local Development Corp. Although legally separate, this "component unit" is important because the City is financially accountable for it, or is significant to the City's activities.

Reporting the City's Most Significant Funds

Our analysis of the City's major funds begins on page 11. The fund financial statements begin on page 22 and provide detailed information about the most significant funds - not the City as a whole. Some funds are required to be established by State law and by bond covenants. However the City Council establishes many other funds to help it control and manage money for particular purposes (such as capital projects) or to show that it is meeting legal responsibilities for using certain grants and other money (like grants received from the U.S. Department of Housing and Urban Development). The City's two kinds of funds - governmental and proprietary - use different accounting approaches.

Governmental funds - Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities and Changes in Net Position) and governmental funds in a reconciliation following the fund financial statements.

Proprietary funds - When the City charges customers for the services it provides - whether to outside customers or to other units of the City - these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds (a component of proprietary funds) are the same as the business- type activities we report in the government -wide statements but provide more detail and additional information, such as cash flows, for proprietary funds.

The City as a Whole

The City's total net position changed from a year ago, decreasing from a positive $1,627,139 to a negative $2,243,603. In contrast, from 2015 to 2016, net assets decreased by 62.8%. Our analysis on page 7 focuses on the net position (Table 1) and changes in net assets page 9 (Table 2) of the City's governmental and business-type activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS
Required Supplemental Information
For the Year Ended December 31, 2017 (cont'd)
(Un-audited)

Condensed Financial Statement and Analysis
Table 1

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2017	2016	2017	2016	2017	2016
Current & Other Assets	$ 24,292,274	$ 23,130,506	$ 8,135,689	$ 8,102,083	$ 32,427,963	$ 31,232,589
Capital Assets	44,740,012	44,198,463	36,635,537	36,634,874	81,375,549	80,833,337
Total Assets	69,032,286	67,328,969	44,771,226	44,736,957	113,803,512	112,065,926
Deferred Outflow of Resources	7,709,821	12,142,130	984,848	1,756,099	8,694,669	13,898,229
Total Assets and Deferred Outflow of Resources	76,742,107	79,471,099	45,756,074	46,493,056	122,498,181	125,964,155
Long Term Liabilities	74,834,346	73,121,371	24,323,837	24,888,797	99,158,183	98,010,168
Other Liabilities	15,399,820	15,417,104	8,011,480	8,682,934	23,411,300	24,100,038
Total Liabilities	90,234,166	88,538,475	32,335,317	33,571,731	122,569,483	122,110,206
Deferred Inflows of Resources	1,311,269	1,945,256	861,032	281,554	2,172,301	2,226,810
Total Liabilities and Deferred Inflows of Resources	91,545,435	90,483,731	33,196,349	33,853,285	124,741,784	124,337,016
Net Position						
Invested in Capital Assets, net of Debt	28,869,773	28,313,543	14,877,217	12,724,069	43,746,990	41,037,612
Restricted	275,298	120,065	154,049	364,496	429,347	484,561
Unrestricted(deficit)	(43,948,399)	(39,446,240)	(2,471,541)	(448,794)	(46,419,940)	(39,895,034)
Total Net Position	$ (14,803,328)	$ (11,012,632)	$ 12,559,725	$ 12,639,771	$ (2,243,603)	$ 1,627,139

Net position of the City's governmental activities decreased by 34.42% (Negative $14.8 million compared to $11.0 million). Unrestricted net position represents the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements. The prior year deficit in unrestricted net position of $39,446,240 is now a deficit of $ $43,948,399.

The deficit in unrestricted governmental net position is mainly due to the requirement to accrue postemployment benefits under GASB Statement No. 45. The total accrued liability for postemployment benefits was $56,129,613 as of December 31, 2017.

The net position of the business-type activities increased by 0.60% ($12.30 million to $12.60 million) in 2017 mainly due to increases in charges for services. This was partially offset by the requirement to accrue additional postemployment benefits of $957,839 under GASB Statement No. 45. The total accrued liability for postemployment benefits was $7,740,387 as of December 31, 2017. Even though the business-type activities have positive net position they cannot be used to offset governmental activities. The City generally can only use these net assets to finance the continuing operations of the water and sewer departments.

MANAGEMENT'S DISCUSSION AND ANALYSIS
Required Supplemental Information
For the Year Ended December 31, 2017 (cont'd)
(Un-audited)

Changes in Net Assets
Table 2

	Governmental Activities		Business-Type Activities		Total Primary Government	
Revenues	2017	2016	2017	2016	2017	2016
Program Revenues						
Charges for Services	$ 3,457,197	$ 3,091,358	$ 9,620,672	$ 9,562,809	$ 13,077,869	$ 12,654,167
Operating Grants & Contrib.	899,536	490,231	-	-	899,536	490,231
Capital Grants & Contrib.	3,995,201	4,363,998	288,683	-	4,283,884	4,363,998
Total Program Revenues	8,351,934	7,945,587	9,909,355	9,562,809	18,261,289	17,508,396
General Revenues						
Property Taxes	19,632,427	18,497,686	-	-	19,632,427	18,497,686
Other Taxes	14,357,879	13,940,953	-	-	14,357,879	13,940,953
State Aid	3,705,885	3,725,033	-	-	3,705,885	3,725,033
Other General Revenues	279,344	265,600	120,250	54,655	399,594	320,255
Total General Revenues	37,975,535	36,429,272	120,250	54,655	38,095,785	36,483,927
Total Revenues	46,327,469	44,374,859	10,029,605	9,617,464	56,357,074	53,992,323
Program Expenses						
General Government	5,202,407	6,241,023	-	-	5,202,407	6,241,023
Public Safety	28,162,549	28,063,773	-	-	28,162,549	28,063,773
Health	111,053	74,056	-	-	111,053	74,056
Trasportation	6,003,590	6,400,202	-	-	6,003,590	6,400,202
Economic Assist. & Opp.	356,645	240,094	-	-	356,645	240,094
Culture & Recreation	3,258,546	3,026,620	-	-	3,258,546	3,026,620
Home & Community Serv.	6,264,169	4,872,990	-	-	6,264,169	4,872,990
Interest Expense	739,730	336,246	-	-	739,730	336,246
Water	-	-	4,511,746	4,264,391	4,511,746	4,264,391
Sewer	-	-	5,598,385	5,360,750	5,598,385	5,360,750
Total Expenses	50,098,689	49,255,004	10,110,131	9,625,141	60,208,820	58,880,145
Change in Net Assets before transfers	(3,771,220)	(4,880,145)	(80,526)	(7,677)	(3,851,746)	(4,887,822)
Transfers	-	-	-	-	-	-
Increase (decrease) in net assets	$ (3,771,220)	$ (4,880,145)	$ (80,526)	$ (7,677)	$ (3,851,746)	$ (4,887,822)

The City's total revenues increased by $2,364,751 or 4.38%. The total cost of all programs and services increased by $1,328,675 or 2.26%. The following analysis separately considers the operations of governmental and business-type activities.

Governmental Activities

Revenues for the City's governmental activities increased by $1,952,610 or 4.40%, while total expenses increased by $817,951or 1.60%, which results in a decrease in net assets of $3.7 million for 2017 compared to a $4.8 million decrease in 2016.

The cost of all governmental activities this year was $50.09 million compared to $49.26 million last year. However, as shown in Table 2, the amount that our taxpayers ultimately financed for these activities through City taxes was only $19,632,427 because some of the cost was paid by those who directly benefited from the programs, ($3,457,197) or by other governments and organizations that subsidized certain programs with grants and contributions ($4,894,737) and other general revenue ($18,343,108). Overall, the City's governmental program revenues increased $406,347 or 4.40%. The City paid for the remaining "public benefit" portion of governmental activities with $37.98 million in taxes and with the other revenues, such as general state aid.

Business-type Activities

Revenues of the City's business-type activities (see Table 2) increased from $9.61 million to $10.00 million or 4.29% and expenses increased from $9.63 million to $10.11 million or 5.04%. The most significant factor driving the decrease in net assets was the cost of postemployment benefit expenses.

Details on changes relating to the Water Department may be found in the management discussion and analysis that is presented in the Department's own separately issued financial reports.

The City's Funds

As the City completed the year, its governmental funds as presented in the Balance Sheet on page 21 reported a combined fund balance of $2,857,099 which is $1,227,657 higher than last year's total. The capital expenditures create new assets for the City and are reported in the Statement of Net Position.

General Fund Budgetary Highlights

Over the course of the year, the Council revised the City budget several times. These budget amendments include the following:

1. Modifications required to reflect new grants which were obtained and to authorize expenditures for same.

2. Various modifications throughout the year for unanticipated expenditures.

Even with these adjustments, the actual charges to appropriations (expenditures) of $38,156,560 were $1,624,600 less than the final budget amount. This is most significantly due to Public Safety expenditures being under-budget by $881,377 and General Government Support expenditures being under-budget by $567,843.

Capital Assets

At the end of 2017, the City had $81,375,549 invested in a broad range of capital assets, including buildings, roads, park facilities, water and sewer lines and equipment for police, fire, public works departments. (See Table 3 on page 12) This amount represents a net increase (including additions and deductions) of $542,212 or 0.67% over the last year.

This year's major additions included the following items which were funded by a combination of bonding, grants, and budget appropriations:

General Fund	
Greenkill Avenue Bridge	$1,491,103
Storm Sewer Improvements	$166,534
Signalization Improvements	$532,877
Street and Sidewalk Improvements, including CHIPS	$1,143,234
Park Improvements	$141,978
Various Equipment Purchases	$466,742
Sewer Fund	
Sewer System Improvements	$1,324,971
Water Fund	
Water System Improvements	$472,355

At the City's December 2017 Common Council meeting, bonding in the amount of $4,560,000 was approved for various capital projects to take place in 2018 including $2,395,000 for General Fund projects and $2,165,000 in the Sewer Fund. However, there are also projects that were approved prior to and after the December 2018 meeting that will occur in 2018. The Capital Improvement Plan for the Water Department is updated every two years. Such plan was last updated in 2017. The Water Department's proposed capital improvement plan for 2018 is approximately $4,550,000. More detailed information about the City's capital assets is presented in Note D to the financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS
Required Supplemental Information
For the Year Ended December 31, 2017 (cont'd)
(Un-audited)

Capital Assets at Year End
(Net Depreciation)
Table 3

	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
Land	$ 192,500	$ 192,500	$ 363,659	$ 118,729	$ 556,159	$ 311,229
Construction in Progress	1,610,757	2,534,099	3,884,179	3,764,586	5,494,936	6,298,685
Buildings	6,689,868	6,977,720	4,727,819	4,929,335	11,417,687	11,907,055
Improvements	10,184,705	9,949,586	3,942,129	4,429,274	14,126,834	14,378,860
Infrastructure	21,783,516	19,319,190	21,981,299	21,785,283	43,764,815	41,104,473
Machinery & Equip.	4,278,666	5,225,368	1,736,452	1,607,667	6,015,118	6,833,035
Total	$44,740,012	$44,198,463	$36,635,537	$36,634,874	$81,375,549	$80,833,337

Debt

At year-end, the City had $37,628,559 in bonds and notes outstanding versus $38,261,387 last year – a decrease of 1.65%.

On April 2, 2014, S&P raised the rating on the City's long-term rating and underlying rating (SPUR) one notch from A+ to AA-, with a stable outlook. Some of the factors cited in the decision for the upgrade include strong budgetary flexibility, very strong liquidity, adequate overall budget performance, a strong debt and contingent liabilities profile, and strong management conditions with good financial management practices.

On March 6, 2016, S&P assigned its AA- long-term rating to the City's $8,673,407 public improvement bonds - 2016. At the same time, S&P affirmed the AA- long-term rating and underlying rating on the city's outstanding general obligation bonds. The outlook is stable. Some of the factors cited in the decision include strong budgetary flexibility, very strong liquidity, strong management conditions, strong debt and contingent liabilities profile, and strong institutional framework score.

On July 27, 2016, S&P assigned its AA- long-term rating to the City's $2,675,000 public improvement refunding bonds - 2016. At the same time, S&P affirmed the AA- long-term rating and underlying rating on the city's outstanding general obligation bonds. The outlook is stable. Some of the factors cited in the decision include strong budgetary flexibility, very strong liquidity, strong management, strong debt and contingent liability position, and strong institutional framework score.

On March 6, 2018, S&P assigned its AA- long-term rating to the City's $11,930,000 public improvement serial bonds – 2018. At the same time, S&P affirmed the AA- long-term rating and underlying rating on the City's outstanding general obligation bonds. The outlook is stable. Some of the factors cited in the decision include strong management, strong budgetary performance, very strong budgetary flexibility, and strong institutional framework score.

The stable outlook reflects S&P's opinion that the City will likely maintain its very strong budgetary flexibility due to management's ability to maintain structurally balanced operations.

The State limits the amount of general obligation debt that cities can issue to 7% of the average 5 year full assessed value of all taxable property within the City. The City's outstanding debt was approximately 25% of its limit at the end of the year.

Other obligations include liabilities for retirement, compensated absences, judgments and claims, and landfill closure. More detailed information about the City's long-term liabilities is presented in the notes to the financial statement. See Table 4 for details on debt.

MANAGEMENT'S DISCUSSION AND ANALYSIS
Required Supplemental Information
For the Year Ended December 31, 2017 (cont'd)
(Un-audited)

Outstanding Debt at Year End

Table 4

	Governmental Activities		Business-Type Activities		Totals	
	2017	2016	2017	2016	2017	2016
General obligation bonds (Backed by the City)	$ 7,369,655	$ 9,155,337	$ 4,170,346	$ 4,544,662	$ 11,540,001	$ 13,699,999
Bond anticipation notes	7,896,263	5,999,495	7,083,337	6,459,593	14,979,600	12,459,088
NYS EFC Revolving Loans	-	-	9,146,000	9,903,000	9,146,000	9,903,000
Installment Debt	604,321	730,088	1,358,637	1,469,213	1,962,958	2,199,301
Total	$ 15,870,239	$ 15,884,920	$ 21,758,320	$ 22,376,468	$ 37,628,559	$ 38,261,388

Economic Factors and Next Year's Budgets and Rates

The City's elected and appointed officials considered many factors when setting the fiscal-year 2018 budget, tax rates, and fees that will be charged for the business-type activities. One of those factors is the economy. As of December 2017, unemployment in the Kingston, NY Metropolitan Statistical Area stands at 4.5 percent versus the state unemployment rate of 4.5 percent.

The residential housing market shows some signs of improvement, however the City has experienced declines in assessed value the last several budget cycles. Sales tax revenues have showed strong, consistent growth.

These indicators were taken into account when adopting the General Fund budget for 2018. Revenues were budgeted at $41,587,391 which was an increase from the 2017 actual amount of $41,910,927. The City appropriated $932,177 of fund balance for the 2018 budget.

2018 budgeted expenditures of $42,519,568 exceeded the final 2017 expended amount of $40,115,382. The City has added no major new programs or initiatives to the 2018 budget. The City has continued to implement a program of conservative spending for required programs and seek out grants and other sources of funding to cover unexpected expenses related to infrastructure repair. Through aggressive actions to control spending, the City has been able to minimize negative impact on fund balance.

As for the City's business-type activities, we expect that the 2018 results will be consistent with 2017.

Contacting the City's Financial Management
This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional information, contact the City Comptroller's Office at 420 Broadway, Kingston, New York, 12401.

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION
DECEMBER 31, 2017

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
ASSETS				
Current assets:				
Cash and cash equivalents	$ 8,279,559	$ 3,280,787	$ 11,560,346	$ 3,004,821
Taxes receivable (Note A.6.B.)	5,134,336	-	5,134,336	-
Due from other governments	4,968,391	178,191	5,146,582	-
Notes receivable (Note A.6.C.)	1,029,657	-	1,029,657	140,198
Other receivables	4,496,018	2,820,231	7,316,249	21,121
Inventory	10,736	133,554	144,290	-
Prepaid expenses	751,842	186,443	938,285	472
Internal balances	(378,265)	378,265	-	-
Total current assets	24,292,274	6,977,471	31,269,745	3,166,612
Non-current assets:				
Cash - restricted	-	1,158,218	1,158,218	289,922
Long term receivables	-	-	-	958,565
Total non-current assets	-	1,158,218	1,158,218	1,248,487
Capital assets:				
Land	192,500	363,659	556,159	2,784,953
Improvements and infrastructure, net of depreciation	31,968,218	25,923,428	57,891,646	181,264
Buildings, machinery and equipment, net of depreciation	10,968,536	6,464,271	17,432,807	-
Construction in progress	1,610,758	3,884,179	5,494,937	-
Total capital assets (Note C)	44,740,012	36,635,537	81,375,549	2,966,217
DEFERRED OUTFLOWS OF RESOURCES				
Other	573,800	16,667	590,467	-
Pension (Note A.6.M.)	7,136,021	968,181	8,104,202	-
Total deferred outflows of resources	7,709,821	984,848	8,694,669	-
Total assets and deferred outflows of resources	$ 76,742,107	$ 45,756,074	$ 122,498,181	$ 7,381,316

See notes to the financial statements

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION (CONTINUED)
DECEMBER 31, 2017

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL PRIMARY GOVERNMENT	COMPONENT UNITS
LIABILITIES				
Current Liabilities:				
Accounts payable	$ 1,062,371	$ 1,067,649	$ 2,130,020	$ 4,414
Accrued liabilities	624,497	196,651	821,148	5,753
Due to other governments	4,019,343	197,710	4,217,053	-
Bond anticipation notes payable (Note D)	7,896,263	5,109,624	13,005,887	-
Notes payable	-	-	-	31,457
Bond & installment obligations payable (Note D)	1,797,346	1,405,950	3,203,296	-
Compensated absence liability (Note D)	-	33,896	33,896	-
Total current liabilities	15,399,820	8,011,480	23,411,300	41,624
Non-current liabilities:				
Bond & installment obligations payable (Note D)	6,176,630	13,269,033	19,445,663	-
Bond anticipation notes payable (Note D)	-	1,973,713	1,973,713	-
Notes payable	-	-	-	810,104
Compensated absence liability (Note D)	2,565,341	452,081	3,017,422	-
Other long term liabilities (Note D)	547,146	20,301	567,447	-
Other post-employment benefits (Note A.6.N.)	56,129,613	7,740,387	63,870,000	-
Due to retirement system (Note D)	1,832,794	-	1,832,794	-
Share of net pension liability (Note A.6.M.)	7,582,822	868,322	8,451,144	-
Total non-current liabilities	74,834,346	24,323,837	99,158,183	810,104
Total liabilities	90,234,166	32,335,317	122,569,483	851,728
DEFERRED INFLOWS OF RESOURCES				
Deferred revenue	-	728,212	728,212	-
Pension (Note A.6.M.)	1,311,269	132,820	1,444,089	-
Total deferred inflows of resources	1,311,269	861,032	2,172,301	-
NET POSITION				
Net Investment in Capital Assets	28,869,773	14,877,217	45,720,703	2,966,217
Restricted for economic and community development	275,298	-	275,298	-
Restricted for special projects	-	154,049	-	-
Unrestricted	(43,948,399)	(2,471,541)	(48,239,604)	3,563,371
Total net position	(14,803,328)	12,559,725	(2,243,603)	6,529,588
Total liabilities, deferred inflows of resources, and net position	$ 76,742,107	$ 45,756,074	$ 122,498,181	$ 7,381,316

See notes to the financial statements

CITY OF KINGSTON, NEW YORK
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	CHANGES IN NET POSITION PRIMARY GOVERNMENT: GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS
Governmental Activities:								
General government support	$ 5,202,407	$ 2,325,130	$ 263,292	$ -	$ (2,613,985)	$ -	$ (2,613,985)	$ -
Public safety	28,162,549	323,946	-	6,649	(27,831,954)	-	(27,831,954)	-
Health	111,053	57,766	-	-	(53,287)	-	(53,287)	-
Transportation	6,003,590	130,052	300,473	2,945,908	(2,627,157)	-	(2,627,157)	-
Economic assistance & opportunity	356,645	-	254,434	1,042,644	940,433	-	940,433	-
Culture and recreation	3,258,546	335,297	81,337	-	(2,841,912)	-	(2,841,912)	-
Home and community services	6,264,169	285,006	-	-	(5,979,163)	-	(5,979,163)	-
Interest on long-term debt	739,730	-	-	-	(739,730)	-	(739,730)	-
Total governmental activities	50,098,689	3,457,197	899,536	3,995,201	(41,746,755)	-	(41,746,755)	-
Business-type activites:								
Water Fund	4,511,746	4,504,650	-	288,683	-	281,587	281,587	-
Sewer Fund	5,598,385	5,116,022	-	-	-	(482,363)	(482,363)	-
Total business-type activities	10,110,131	9,620,672	-	288,683	-	(200,776)	(200,776)	-
Total primary government	$ 60,208,820	$ 13,077,869	$ 899,536	$ 4,283,884	(41,746,755)	(200,776)	(41,947,531)	-
Component Units:								
Kingston Local Development Corp.	$ 204,417	$ 301,160	$ -	$ -	-	-	-	96,743
General revenues								
Taxes:								
Real property taxes					18,671,932	-	18,671,932	-
Other real property tax items					960,495	-	960,495	-
Sales taxes					13,258,442	-	13,258,442	-
Mortgage taxes					380,549	-	380,549	-
Utility taxes					337,395	-	337,395	-
Franchise taxes					381,493	-	381,493	-
Grants and contributions					3,705,885	-	3,705,885	-
Unrestricted investment earnings					49,925	1,889	51,814	5,055
Special item-Gain/loss on sale of property and compensation for loss					137,588	68,464	206,052	(706,775)
Miscellaneous					91,831	49,897	141,728	-
Total general revenues, special items and transfers					37,975,535	120,250	38,095,785	(701,720)
Change in net position					(3,771,220)	(80,526)	(3,851,746)	(604,977)
Net position - beginning, as previously stated					(11,012,632)	12,640,251	1,627,619	7,134,565
Prior period adjustment (Note K)					(19,476)	-	(19,476)	-
Net position - beginning, restated					(11,032,108)	12,640,251	1,608,143	7,134,565
Net position - ending					$ (14,803,328)	$ 12,559,725	$ (2,243,603)	$ 6,529,588

See notes to the financial statements

CITY OF KINGSTON, NEW YORK
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	General	Special Grant	Capital Projects	Debt Service	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 6,513,544	$ 275,578	$ 81,051	$ 1,409,386	$ 8,279,559
Receivables:					
Taxes	5,134,336	-	-	-	5,134,336
Other	1,233,267	-	-	-	1,233,267
Inventory	10,736	-	-	-	10,736
Mortgage loans receivable	-	1,029,657	-	-	1,029,657
Due from other funds (Note B)	2,569,899	-	1,774,873	60,924	4,405,696
Due from other governments	2,338,552	-	142,182	554,000	3,034,734
State and federal receivable	1,516,877	-	1,745,874	-	3,262,751
Prepaid expenses	646,643	-	-	-	646,643
Total assets	$ 19,963,854	$ 1,305,235	$ 3,743,980	$ 2,024,310	$ 27,037,379
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	$ 866,840	$ -	$ 195,531	$ -	$ 1,062,371
Accrued liabilities	530,793	-	-	17,705	548,498
Bond anticipation notes payable	-	-	7,896,263	-	7,896,263
Due to other funds (Note B)	1,015,633	-	2,472,815	1,295,513	4,783,961
Due to other governments	4,008,481	280	18,050	-	4,026,811
Deferred revenues	4,357,807	1,029,657	471,820	-	5,859,284
Other liabilities	620	-	-	2,472	3,092
Total liabilities	10,780,174	1,029,937	11,054,479	1,315,690	24,180,280
Fund Balance:					
Nonspendable	657,379	-	-	-	657,379
Assigned appropriated	932,177	-	-	-	932,177
Assigned unappropriated	617,837	275,298	-	708,620	1,601,755
Unassigned	6,976,287	-	(7,310,499)	-	(334,212)
Total fund balance	9,183,680	275,298	(7,310,499)	708,620	2,857,099
Total liabilities and fund equity	$ 19,963,854	$ 1,305,235	$ 3,743,980	$ 2,024,310	$ 27,037,379

See 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, 2017

	Total Governmental Funds	Long-Term Assets and Liabilities	Reclassifications and Eliminations	Statement of Net Position Totals
ASSETS				
Cash and cash equivalents	$ 8,279,559	$ -	$ -	$ 8,279,559
Receivables				
Taxes	5,134,336	-	-	5,134,336
Other	4,496,018	-	-	4,496,018
Inventory	10,736	-	-	10,736
Mortgage loans receivable	1,029,657	-	-	1,029,657
Due from other funds	4,405,696	-	(4,783,961)	(378,265)
Due from other governments	3,034,734	1,933,657	-	4,968,391
Prepaid expenses	646,643	105,199	-	751,842
Capital assets, net				
Land	-	192,500	-	192,500
Improvements and infrastructure, net	-	31,968,218	-	31,968,218
Buildings, machinery and equipment, net	-	10,968,536	-	10,968,536
Construction in progress	-	1,610,758	-	1,610,758
Deferred outflows of resources - other	-	573,800	-	573,800
Deferred outflows of resources - pension	-	7,136,021	-	7,136,021
Total Assets and Deferred Outflows	$ 27,037,379	$ 54,488,689	$ (4,783,961)	$ 76,742,107
LIABILITIES				
Accounts payable	$ 1,062,371	$ -	$ -	$ 1,062,371
Other liabilities	3,092	547,146	-	550,238
Accrued expenditures	548,498	72,907	-	621,405
Retainage payable	-	-	-	-
Bond anticipation notes payable	7,896,263	-	-	7,896,263
Bond & installment obligations payable	-	7,973,976	-	7,973,976
Due to other funds	4,783,961	-	(4,783,961)	-
Due to other governments	4,026,811	(7,468)	-	4,019,343
Due to Employees' Retirement System	-	1,832,794	-	1,832,794
Compensated absences	-	2,565,341	-	2,565,341
Net pension liability-proportionate share	-	7,582,822	-	7,582,822
Other postemployment benefits	-	56,129,613	-	56,129,613
Deferred inflows of resources - deferred revenue	5,859,284	(5,859,284)	-	-
Deferred inflows of resources - pension	-	1,311,269	-	1,311,269
Total Liabilities and Deferred Inflows	24,180,280	72,149,116	(4,783,961)	91,545,435
Total Fund Balances	2,857,099	(17,660,427)	-	(14,803,328)
Total Liabilities, Deferred Inflows and Fund Balances	$ 27,037,379	$ 54,488,689	$ (4,783,961)	$ 76,742,107

See 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, 2017

	General	Special Grant	Capital Projects	Debt Service	Total Governmental Funds
Revenues:					
Real Property Taxes	$ 18,168,172	$ -	$ -	$ -	$ 18,168,172
Real Property Tax Items	960,495	-	-	-	960,495
Non Property Tax Items	13,977,330	-	-	-	13,977,330
Departmental Income	1,875,820	-	143,134	-	2,018,954
Intergovernmental Charges	80,791	-	-	-	80,791
Use of Money and Property	49,536	-	9	381	49,926
Licenses and Permits	577,757	-	-	-	577,757
Fines and Forfeitures	265,238	-	-	-	265,238
Sale of Property and Compensation for Loss	137,588	-	-	-	137,588
Miscellaneous	1,135,041	90,510	17,408	-	1,242,959
State and Federal Aid	4,683,159	1,297,078	2,364,200	-	8,344,437
Total Revenues	41,910,927	1,387,588	2,524,751	381	45,823,647
Expenditures:					
General Government	5,734,640	-	38,791	4,500	5,777,931
Public Safety	19,396,090	-	229,341	-	19,625,431
Health	87,740	-	-	-	87,740
Transportation	3,109,850	-	3,264,596	-	6,374,446
Economic Assistance and Opportunity	259,696	-	-	-	259,696
Culture and Recreation	2,205,521	-	195,066	-	2,400,587
Home and Community Services	3,292,696	1,232,355	288,510	-	4,813,561
Employee Benefits	2,981,990	-	-	-	2,981,990
Debt Service	1,088,337	-	198,213	2,002,051	3,288,601
Total Expenditures	38,156,560	1,232,355	4,214,517	2,006,551	45,609,983
Excess/(Deficiency) of Revenues Over Expenditures	3,754,367	155,233	(1,689,766)	(2,006,170)	213,664
Other Financing Sources/(Uses):					
Proceeds from Obligations	-	-	1,013,993	-	1,013,993
Operating Transfers In	-	-	-	1,958,822	1,958,822
Operating Transfers Out	(1,958,822)	-	-	-	(1,958,822)
Total Other Financing Sources/(Uses)	(1,958,822)	-	1,013,993	1,958,822	1,013,993
Change in Fund Balances	1,795,545	155,233	(675,773)	(47,348)	1,227,657
Fund Balances - Beginning, Previously Stated	7,388,135	120,065	(6,634,726)	775,444	1,648,918
Prior Period Adjustment (Note K)	-	-	-	(19,476)	(19,476)
Fund Balances - Beginning, as Restated	7,388,135	120,065	(6,634,726)	755,968	1,629,442
Fund Balances - Ending	$ 9,183,680	$ 275,298	$ (7,310,499)	$ 708,620	$ 2,857,099

See 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, 2017

	Total Governmental Funds	Long-Term Revenue, Expenses	Capital Related Items	Long-Term Debt Transactions	Reclassifications and Eliminations	Statement of Activities Totals
Revenues:						
Real Property Taxes	$ 18,168,172	$ 503,760	$ -	$ -	$ -	$ 18,671,932
Real Property Tax Items	960,495	-	-	-	-	960,495
Non Property Tax Items	13,977,330	-	-	-	-	13,977,330
Departmental Income	2,018,954	-	-	-	-	2,018,954
Intergovernmental/Grant Income	80,791	-	-	-	-	80,791
Use of Money and Property	49,926	-	-	-	-	49,926
Licenses and Permits	577,757	-	-	-	-	577,757
Fines and Forfeitures	265,238	-	-	-	-	265,238
Sale of Property and Compensation for Loss	137,588	-	-	-	-	137,588
Miscellaneous	1,242,959	62	-	-	-	1,243,021
State and Federal Aid	8,344,437	-	-	-	-	8,344,437
Total Revenues	45,823,647	503,822	-	-	-	46,327,469
Expenditures:						
General Government	5,777,931	(1,808,328)	(30,959)	-	1,263,763	5,202,407
Public Safety	19,625,431	(1,419,024)	270,775	-	9,685,367	28,162,549
Health	87,740	2,525	-	-	20,788	111,053
Transportation	6,374,446	107,585	(1,320,638)	-	842,197	6,003,590
Economic Assistance and Opportunity	259,696	10,680	-	-	86,269	356,645
Culture and Recreation	2,400,587	85,847	56,516	-	715,596	3,258,546
Home and Community Services	4,813,561	70,609	482,757	-	897,242	6,264,169
Employee Benefits	2,981,990	10,529,232	-	-	(13,511,222)	-
Debt Service	3,288,601	-	-	(1,534,878)	(1,013,993)	739,730
Total Expenditures	45,609,983	7,579,126	(541,549)	(1,534,878)	(1,013,993)	50,098,689
Excess/(Deficiency) of Revenues Over Expenditures	213,664	(7,075,304)	541,549	1,534,878	1,013,993	(3,771,220)
Other Financing Sources/(Uses):						
Proceeds from Obligations	1,013,993	-	-	-	(1,013,993)	-
Operating Transfers In	1,958,822	-	-	-	(1,958,822)	-
Operating Transfers Out	(1,958,822)	-	-	-	1,958,822	-
Total Other Financing Sources/(Uses)	1,013,993	-	-	-	(1,013,993)	-
Change in Fund Balances	$ 1,227,657	$ (7,075,304)	$ 541,549	$ 1,534,878	$ -	$ (3,771,220)

See notes to the financial statements

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2017

	WATER FUND	SEWER FUND	TOTAL
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
ASSETS			
Current assets:			
Cash and cash equivalents	$ 964,573	$ 2,316,214	$ 3,280,787
Receivables:			
Charges for services	997,666	985,113	1,982,779
Other	46,640	790,812	837,452
Internal balances (Note B)	(4,580)	382,845	378,265
Prepaid expenses	185,520	923	186,443
Due from other governments	-	178,191	178,191
Inventories - net of allowance	133,554	-	133,554
Total current assets	2,323,373	4,654,098	6,977,471
Non current assets:			
Restricted cash and cash equivalents	1,158,218	-	1,158,218
Total non-current assets	1,158,218	-	1,158,218
Capital assets:			
Land	118,729	244,930	363,659
Improvements and infrastructure, net of depreciation	4,641,289	21,282,139	25,923,428
Buildings, machinery and equipment, net of depreciation	5,658,681	805,590	6,464,271
Construction in progress	3,388,508	495,671	3,884,179
Total capital assets (Note C)	13,807,207	22,828,330	36,635,537
DEFERRED OUTFLOWS OF RESOURCES	480,923	503,925	984,848
Total assets and deferred outflows of resources	$ 17,769,721	$ 27,986,353	$ 45,756,074

See notes to the financial statements

CITY OF KINGSTON, NEW YORK
STATEMENT OF NET POSITION (CONTINUED)
PROPRIETARY FUNDS
DECEMBER 31, 2017

	WATER FUND	SEWER FUND	TOTAL
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
LIABILITIES			
Current liabilities:			
Accounts payable	$ 137,472	$ 930,177	$ 1,067,649
Accrued liabilities	72,968	123,683	196,651
Internal balances (Note B)	-	-	-
Due to other governments	6,369	191,341	197,710
Bond anticipation notes payable (Note D)	1,325,000	3,784,624	5,109,624
Current portion of bonds, notes, and loans payable (Note D)	500,575	905,375	1,405,950
Compensated absence liability (Note D)	33,896	-	33,896
Total current liabilities	2,076,280	5,935,200	8,011,480
Non-current liabilities:			
Bond anticipation notes payable (Note D)	1,973,713	-	1,973,713
Compensated absence liability (Note D)	173,733	278,348	452,081
Bonds, notes, and loans payable (Note D)	5,004,675	8,264,358	13,269,033
Other long term liabilities (Note D)	20,301	-	20,301
Other post-employment benefits (Note A.6.N.)	3,300,000	4,440,387	7,740,387
Proportionate share of net pension liability (Note A.6.M.)	431,320	437,002	868,322
Total non-current liabilities	10,903,742	13,420,095	24,323,837
Total liabilities	12,980,022	19,355,295	32,335,317
DEFERRED INFLOWS OF RESOURCES	65,975	795,057	861,032
NET POSITION			
Net investment in capital assets	5,003,244	9,873,973	14,877,217
Restricted	-	154,049	154,049
Unrestricted (deficit)	(279,520)	(2,192,021)	(2,471,541)
Total net position	4,723,724	7,836,001	12,559,725
Total liabilities, deferred inflows of resources and net position	$ 17,769,721	$ 27,986,353	$ 45,756,074

See 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, 2017

	WATER FUND	SEWER FUND	TOTAL
OPERATING REVENUES			
Charges for services	$ 4,212,040	$ 4,944,163	$ 9,156,203
Program grants and subsidies	-	165,485	165,485
Other revenue	292,610	6,374	298,984
Total operating revenues	4,504,650	5,116,022	9,620,672
OPERATING EXPENSES			
Personal services	2,707,962	2,831,263	5,539,225
Real property taxes	287,631	-	287,631
Maintenance, operations and contractual services	696,570	1,372,786	2,069,356
Depreciation	671,736	1,064,525	1,736,261
Total operating expenses	4,363,899	5,268,574	9,632,473
Net Operating Income (Loss)	140,751	(152,552)	(11,801)
Non-operating income and (expense)			
Federal grant revenue	288,683	-	288,683
Interest income	1,113	776	1,889
Sale of property	36,923	31,541	68,464
Interest on bonds and notes	(147,847)	(329,811)	(477,658)
Rental Income	49,897	-	49,897
Total non-operating revenues (expenses)	228,769	(297,494)	(68,725)
Change in Net Position	369,520	(450,046)	(80,526)
Net Position, December 31, 2016	4,354,204	8,286,047	12,640,251
Net Position, December 31, 2017	$ 4,723,724	$ 7,836,001	$ 12,559,725

CITY OF KINGSTON, NEW YORK
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	WATER FUND	SEWER FUND	TOTAL
Cash Flows From Operating Activities:			
Cash received from users	$ 4,471,790	$ 5,665,681	$ 10,137,471
Cash paid to employees	(2,264,832)	(2,831,263)	(5,096,095)
Cash paid for operating expenses	(1,352,033)	(494,178)	(1,846,211)
Net Cash Provided by Operating Activities	854,925	2,340,240	3,195,165
Cash Flows From Capital and Related Financing Activities:			
Proceeds from capital debt	512,959	-	512,959
Proceed from sale of capital assets	36,923	31,541	68,464
Federal grant revenue	242,043	-	242,043
Purchase of fixed assets	(1,128,445)	(1,315,099)	(2,443,544)
Interest payments on bonded indebtedness	(147,486)	(329,811)	(477,297)
Principal payments on bonded indebtedness	(547,922)	(756,908)	(1,304,830)
Principal payments on long-term lease obligations	-	(216,246)	(216,246)
Loans provided/paid, net	-	175,785	175,785
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,031,928)	(2,410,738)	(3,442,666)
Cash Flows From Investing Activities:			
Rental income	49,897	-	49,897
Interest received	1,113	776	1,889
Net Cash Provided by Investing Activities	51,010	776	51,786
Net Increase (Decrease) in Cash and Cash Equivalents	(125,993)	(69,722)	(195,715)
Cash and Cash Equivalents at January 1, 2017	2,248,784	2,385,936	4,634,720
Cash and Cash Equivalents at December 31, 2017	$ 2,122,791	$ 2,316,214	$ 4,439,005
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	$ 140,751	$ (152,552)	$ (11,801)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	671,736	1,064,525	1,736,261
Changes in assets and liabilities:			
Decrease (Increase) in accounts receivable	(32,860)	549,659	516,799
Decrease (Increase) in inventories	20,686	-	20,686
Decrease (Increase) in prepaid items	(19,998)	2,213	(17,785)
Decrease (Increase) in due from related party	-	354,919	354,919
Increase (Decrease) in accounts payable	(118,972)	(448,612)	(567,584)
Increase (Decrease) in deferred revenues	391,331	604,479	995,810
Increase(Decrease) in accrued expenses and other liabilities	(197,749)	365,609	167,860
Net Cash Provided by Operating Activities	$ 854,925	$ 2,340,240	$ 3,195,165

See notes to the financial statements

CITY OF KINGSTON, NEW YOK
STATEMENT OF NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2017

	AGENCY FUNDS
ASSETS	
Cash and cash equivalents	$ 486,832
Total assets	$ 486,832
LIABILITIES	
Escrow funds returnable and other liabilities	$ 486,832
Total liabilities	486,832
NET POSITION	-
Total liabilities and net position	$ 486,832

See notes to the financial statements

NOTE A - Summary of Accounting Policies

The City of Kingston, New York, (the "City") which was incorporated in 1872, is governed by its Charter, the City of Kingston local law and other general laws of the State of New York. The City operates under a strong-mayor 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 fiscal officer. The following basic services are provided: fire and police protection; public works activities including water and sewer services, wastewater treatment, trash collection and removal, street maintenance, snow and ice removal; public transportation; cultural and recreational activities and public parks and facilities; economic and community development; human rights advocacy; tax assessment, collection and enforcement; and code enforcement.

The financial statements of the City of Kingston have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements. The more significant accounting policies established in GAAP and used by the City are discussed below.

1. The Reporting Entity

The financial reporting entity consists of (a) the primary government which is the City of Kingston, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete as set forth in GASB Codification Section 2100.

The decision to include a potential component unit in the City's reporting entity is based on several criteria set forth in GASB Codification Section 2100, including legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, the following is a brief review of certain entities considered in determining the City of Kingston's reporting entity.

The City of Kingston Local Development Corporation (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. KLDC is included in the City of Kingston financial statements as a discretely presented component unit.

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

The Dietz Stadium is jointly administered with the Kingston City School District and is excluded from the financial statements. See Note F for further information.

There were no significant transactions with component units other than that the City processes the payroll for Kingston Local Development Corporation. The entity then reimburses the City.

NOTE A - Summary of Accounting Policies - continued

2. Basic Financial Statements – Government-Wide Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). The government-wide statements include the Statement of Net Position and the Statement of Activities. The other statements are fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All of the City's services are classified as governmental activities except for water and sanitary sewer. These services are classified as business-type activities.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) reported on a full accrual economic resource basis, which recognizes all long term assets and receivables as well as long term related debt; restricted net position; and unrestricted net position. Net assets are reported as restricted when there are external restrictions by creditors, grantors, laws or regulations of other governments. The City first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the City's functions and business-type activities (public safety, transportation, etc.). The functions are also supported by general government revenues (property, sales and use taxes, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related charges for services, operating and capital grants. Charges for services must be directly associated with the function (public safety, transportation, home and community services, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, sales taxes, intergovernmental revenues, investment earnings, etc.). The City does not allocate indirect costs. This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

3. Basic Financial Statements – Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements using the current financial resources measurement focus. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The City records its transactions in the fund types below:

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 governmental fund types:

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

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

NOTE A - Summary of Accounting Policies - continued

3. **Basic Financial Statements – Fund Financial Statements - 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. The City has only one type of proprietary fund; 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 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.

Governmental funds equity - Fund balance is presented in five different classifications which focus on the constraints imposed on resources in governmental funds, rather than on availability for appropriation. The classifications include: non-spendable, restricted, committed, assigned, and unassigned.

a) Non-spendable consists of assets that are inherently non-spendable in the current period either because of their form or because they must be maintained intact, including prepaid items, inventories, long-term portions of loans receivable, financial assets held for resale, and principal of endowments.

b) Restricted consists of 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.

NOTE A - Summary of Accounting Policies - continued

3. **Basic Financial Statements – Fund Financial Statements – continued**

c) Committed consists of amounts that are subject to a purpose constraint imposed by a formal action of the government's highest level of decision-making authority before the end of the fiscal year, and that require the same level of formal action to remove the constraint. The Common Council is the decision-making authority that can, by action taken prior to the end of the fiscal year, commit fund balance.

d) Assigned consists of 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 their 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. The Common Council has not authorized a designated official to assign fund balance.

e) Unassigned represents the residual classification for the government's General Fund, and could report a surplus or deficit. In funds other than the General Fund, the unassigned classification should be used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

When resources are available from multiple classifications, the City spends funds in the following order: restricted, committed, assigned, unassigned.

The City has, by resolution, adopted a fund balance policy that states the City must maintain a minimum unrestricted (the total of committed, assigned, and unassigned) fund balance of at least ten percent of the general fund operating budget. Unrestricted fund balance below the minimum should be replenished.

Nonspendable		
Inventory	$ 10,736	
Prepaid expenses	646,643	
		$ 657,379
Assigned Appropriated		
Designated for subsequent year's budget		932,177
Assigned Unappropriated		
Recreation fees	128,233	
Risk retention reserve	135,804	
Encumbered	353,800	
		617,837
Unassigned		6,976,287
Total fund balance		$ 9,183,680

NOTE A - Summary of Accounting Policies - continued

4. **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded for budgetary control purposes, is employed in the General Fund. Encumbrances are reported as restrictions, commitments, or assignments of fund balances since they do not constitute expenditures or liabilities. Expenditures for such commitments are recorded in the period in which the liability is incurred. Encumbrances of $353,800 were included in the reporting of assigned fund balance in the General Fund.

5. **Basis of Accounting**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

A. **Accrual**

Both governmental and business-type activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

B. **Modified Accrual**

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

6. **Financial Statement Amounts**

A. **Cash and Investments**

The City's investment policies are governed by State statutes. In addition, the City has its own written investment policy. City monies must be deposited in FDIC-insured commercial banks located within the State. The Comptroller is authorized to use demand accounts and certificates of deposit. 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.

For the purposes of the proprietary funds statement of cash flows, the City considers all cash and cash equivalents with an original maturity of three months or less to be cash equivalents.

NOTE A - Summary of Accounting Policies - continued

A. Cash and Investments – continued

Deposits and investments at year-end were entirely covered by federal deposit insurance or by collateral held by a custodial bank in the City's name as follows:

Bank	Bank Balance	Insured (FDIC)	Collateralized-Custodial Bank	Not Collateralized
Catskill Hudson	$ 1,296,378	$ 500,000	$ 1,045,641	$ -
M&T Bank	$ 7,459,852	$ 500,000	$ 8,979,984	$ -
TD Bank	$ 2,597,191	$ 250,000	$ 3,000,000	$ -

B. 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, 2017, the City had total real property tax receivables of $5,134,336. On the fund financial statements, the taxes are offset by deferred tax revenue of $3,922,827 for the City portion. The deferred tax revenue 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 $34,514 are deferred in the governmental fund financial statements as they were not received within 60 days following year-end and are, 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.

C. Notes Receivable

The following is a summary as of December 31, 2017:

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.

NOTE A - Summary of Accounting Policies - continued

6. Financial Statement Amounts - continued

C. Notes Receivable - continued

	Balance 6/30/2016	Additions	Reductions	Balance 12/31/17*	Due in One Year
Homeowner Loans	$ 911,050	$ 118,607	$ -	$ 1,029,657	$ -
Total Loans	$ 911,050	$ 118,607	$ -	$ 1,029,657	$ -

*The City's program is now running on a calendar year basis, see note A 3.

D. Capital Assets

Capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	15-40 years
Improvements	15-40 years
Infrastructure	15-40 years
Machinery and equipment	3-40 years

GASB Statement No. 34 requires the City to report and depreciate new infrastructure assets. Infrastructure assets include roads, underground pipes, etc. Neither their historical cost nor related depreciation had historically been reported in the financial statements prior to 2004 when the City implemented all the provisions of GASB Statement No. 34, including retroactive reporting of infrastructure.

E. 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.

F. Interfund Activity

Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

NOTE A - Summary of Accounting Policies - continued

6. Financial Statement Amounts - continued

G. Budgets

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.

Basis of Budgeting - Budgets are adopted annually on a basis consistent with generally accepted accounting principles. Each fund's appropriated budget is prepared on a detailed line item basis. Revenues and expenditures are budgeted by department and class. Appropriations in all budgeted funds lapse at the end of the fiscal year, except that outstanding encumbrances are re-apportioned in the subsequent year.

H. Deficit Fund Balances

The Capital Projects Fund had a deficit fund balance at December 31, 2017. The deficit will be eliminated as short-term debt is converted to permanent financing.

I. Encumbrances

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.

J. Revenues

Substantially all governmental fund revenues are accrued. The governmental fund financial statements recognize the proceeds of debt as other financing sources.

Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as non-operating revenue based on GASB Statement No.33. In applying GASB No. 33 to grant revenues, the grantor recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the grantor and deferred revenue by the recipient.

K. Expenditures

Expenditures are recognized when the fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than when purchased.

NOTE A - Summary of Accounting Policies - continued

6. Financial Statement Amounts - continued

L. Compensated Absences

The City accrues accumulated unpaid vacation and sick leave and associated employer-related costs when earned (or estimated to be earned) by the employee based on varying contracts. 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. The amount estimated to be used in subsequent fiscal years is maintained separately for governmental funds and represents a reconciling item between the fund and government-wide presentations.

M. Pension Plans

Plan Description

The City of Kingston is required to participate in the New York State and Local Employees' Retirement System (ERS) and the New York State and Local Policemen's and Firemen's Retirement System (PFRS) (the Systems). 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 System. 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, 110 State Street, Albany, New York, 12244.

Funding Policy

The Systems are generally noncontributory. Tiers I-IV are noncontributory after ten years of participation. Tier V is required to contribute 3% of their salary, and Tier VI is required to contribute a minimum of 3% of their salary. Under the authority of the NYSRSSL, the Comptroller shall certify annually the rates of participating employers expressed as proportions of payroll of members, which shall be used in computing the contributions required to be made by those employers to the pension accumulation fund.

The City is required to contribute to the Systems at an actuarially determined rate. The required contributions for the current and prior two calendar years were $1,569,587, $1,831,262, and $979,145 for ERS, and $2,704,015, $2,934,394, and $1,650,841 for PFRS.

NOTE A - Summary of Accounting Policies - continued

6. Financial Statement Amounts – continued

M. Pension Plans - continued

Chapter 57 of the Laws of 2010 of the State of New York was enacted that allows local employers to amortize a portion of their retirement bill for 10 years in accordance with the following stipulations:

i. For State fiscal year 2010-11, the amount in excess of the graded rate of 9.5 percent of employees' covered pensionable salaries, with the first payment of those pension costs not due until the fiscal year succeeding that fiscal year in which the amortization was instituted.
ii. For subsequent State fiscal years, the graded rate will increase or decrease by up to one percent depending on the gap between the increase or decrease in the System's average rate and the previous graded rate.
iii. For subsequent State fiscal years in which the System's average rates are lower than the graded rates, the employer will be required to pay the graded rate. Any additional contributions made will first be used to payoff existing amortizations, and then any excess will be deposited into a reserve account and will be used to offset future increases in contribution rates.

This law requires participating employers to make payments on a current basis, while bonding or amortizing existing unpaid amounts relating to the System's fiscal years ending March 31, 2007 through 2016. The total unpaid liability at the end of the fiscal year was $1,832,794, which is reported in the governmental activities of the government-wide financial statements.

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

At December 31, 2017, the City reported liabilities of $2,908,512 under the Employees' Retirement System, net of $13,716 allocated to the Kingston Local Development Corporation, and $5,542,633 under the Police and Fire Retirement System for its proportionate share of the net pension liability. This amount is recorded as a long-term liability due to the NYS Retirement System. The net pension liability was measured as of March 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. 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 pension plan relative to the projected contributions of all participating members, actuarially determined.

At March 31, 2017, the City's proportion was 0.0311000 percent of the Employees' Retirement System liability and 0.2674175 percent of the Police and Fire Retirement System.

NOTE A - Summary of Accounting Policies - continued

6. Financial Statement Amounts – continued

M. Pension Plans - continued

For the year ended December 31, 2017, the City recognized pension expense of $1,757,049 under the Employees' Retirement System and $3,283,304 under the Police and Fire Retirement System. At December 31, 2017, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience - ERS	$ 73,228	$ 443,757
Differences between expected and actual experience - PFRS	727,098	957,644
Changes of assumptions - ERS	998,340	-
Changes of assumptions - PFRS	2,730,622	-
Net difference between projected and actual investment earnings on pension plan investments - ERS	583,687	-
Net difference between projected and actual investment earnings on pension plan investments - PFRS	827,784	-
Changes in proportion and differences between employer contributions and proportionate share of contributions - ERS	245,125	3,233
Changes in proportion and differences between employer contributions and proportionate share of contributions - PFRS	163,855	41,090
Employer contributions subsequent to the measurement date - ERS	1,357,915	-
Adjustment for prior deferred outflow understatement	396,548	
Total	$ 8,104,202	$ 1,445,724

$1,357,915 reported as deferred outflows of resources related to pensions resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2018. 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 December 31:	ERS	PFRS	TOTAL
2018	$ 636,249	$ 1,122,128	$ 1,758,377
2019	636,249	1,122,128	1,758,377
2020	552,264	1,060,346	1,612,610
2021	(371,371)	(8,861)	(380,232)
2022	-	154,884	154,884

NOTE A - Summary of Accounting Policies - continued

6. Financial Statement Amounts – continued

M. Pension Plans - continued

Actuarial Assumptions

The total pension liability at March 31, 2017, was determined by using an actuarial valuation as of April 1, 2016, with update procedures used to roll forward the total pension liability to March 31, 2017. The actuarial valuation used the following actuarial assumptions.

Significant actuarial assumptions used in the April 1, 2016, valuation were as follows:

	ERS	PFRS
Inflation	2.5%	2.5%
Salary increases	3.8%	4.5%
Investment rate of return (net of investment expense, including inflation)	7.0%	7.0%
Cost of living adjustments	1.3%	1.3%

Annuitant mortality rates are based on April 1, 2010 – March 31, 2015 System's experience with adjustments for mortality improvements based on MP-2014.

The actuarial assumptions used in the April 1, 2016 valuation are based on the results of an actuarial experience study for the period April 1, 2010 – March 31, 2015.

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 of the target asset allocation percentage and by adding expected inflation.

NOTE A - Summary of Accounting Policies -continued

6. Financial Statement Amounts -continued

M. Pension Plans -continued

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2017 are summarized below:

Asset Class	Long-Term Expected Real Rate of Return
Domestic equity	4.55%
International equity	6.35
Private equity	7.75
Real estate	5.80
Absolute return strategies	4.00
Opportunistic portfolio	5.89
Real assets	5.54
Bonds and mortgages	1.31
Cash	(0.25)
Inflation-indexed bonds	1.50

Discount Rate

The discount rate used to calculate the total pension liability was 7.0%. 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 these 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 net pension liability calculated using the discount rate of 7.0 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	1% Decrease (6.0%)	Current Assumption (7.0%)	1% Increase (8.0%)
City's proportionate share of the net ERS pension liability/(asset)	$ 9,333,019	$ 2,908,511	$ (2,498,083)
City's proportionate share of the net PFRS pension liability/(asset)	$ 15,713,044	$ 5,542,633	$ (2,987,852)

NOTE A - Summary of Accounting Policies -continued

6. Financial Statement Amounts -continued

M. Pension Plans -continued

Pension Plan Fiduciary Net Position

The components of the current-year net pension liability of all employers as of March 31, 2017, were as follows:

	Dollars in Thousands		
	Employees' Retirement System	**Police and Fire Retirement System**	**Total**
Employers' total pension liability	$ 177,400,586	$ 31,670,483	$ 209,071,069
Plan net position	168,004,363	29,597,830	197,602,193
Employers' net pension liability	$ 9,396,223	$ 2,072,653	$ 11,468,876
Ratio of plan net position to the employers' total pension liability	94.7%	93.5%	94.5%

N. Post-employment Benefits (Health insurance and firefighter disability)

From an accrual accounting perspective, the cost of postemployment benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. In adopting the requirements of GASB statement No. 45 during the year ended December 31, 2008, the City recognizes the cost of postemployment benefits in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the City's future cash flows. Recognition of the liability accumulated from prior years will be phased in over 30 years, commencing with the 2008 liability.

Plan Description

The City provides continuation of medical insurance coverage to employees that retire directly from City employment after retirement age with a minimum of ten years of service. Based on collective bargaining agreements, the retiree and his or her beneficiaries receive this coverage for the life of the retiree and survivor. Healthcare benefits for non-union employees are based on those of union employees. Currently the retiree's share of premium cost ranges from 0 to 50%, depending on the employee group and lengths of service. These contracts will be renegotiated at various times in the future. Also, under requirements of state and local law, the City compensates firefighters that retire due to disability before the mandatory retirement age of 70. This compensation is equal to the differential between the retiree's pension and the salary that they would be paid if still in active service. There are currently 5 firefighters receiving such compensation.

The total number of participants as of January 1, 2017, the effective date of the OPEB valuations, follows:

Active employees	309
Retired employees	394
Spouses of deceased employees	0
	703

NOTE A - Summary of Accounting Policies -continued

6. Financial Statement Amounts -continued

N. Post-employment Benefits (Health insurance and firefighter disability) (Cont'd)

Funding Policy

The City currently pays for postemployment healthcare benefits on a pay-as-you-go basis through premiums paid to insurance companies and reimbursements to retirees for their Medicare premiums.

Annual Other Post-employment Benefit Cost

For the year ended December 31, 2017, the City's annual OPEB cost (expense) was $11,650,000 and the Annual Required Contribution was $11,950,000. The payment of current health insurance premiums and Medicare reimbursement, which totaled $3,260,000 for retirees and their survivors, resulted in a Net OPEB obligation of $63,870,000 for the year ended December 31, 2017.

	Governmental Funds	Proprietary Funds	Total
Amortization of UAAL over 30 Years	$ 5,165,112	$ 764,888	$ 5,930,000
Normal cost with interest to end of year	5,311,640	708,360	6,020,000
Annual required contribution (ARC)	10,476,752	1,473,248	11,950,000
Interest on net OPEB obligation	1,804,392	275,608	2,080,000
Adjustment to annual required contribution	(2,060,550)	(319,450)	(2,380,000)
Annual OPEB cost	10,220,594	1,429,406	11,650,000
Contributions made	(2,788,433)	(471,567)	(3,260,000)
Increase in net OPEB obligation	7,432,161	957,839	8,390,000
Net OPEB obligation - beginning of year	48,697,452	6,782,548	55,480,000
Net OPEB obligation - end of year	$ 56,129,613	$ 7,740,387	$ 63,870,000

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the January 1, 2017 actuarial valuation, the most recent actuarial valuation date, the liabilities were computed using the projected unit credit cost method. The actuarial assumptions utilized a 3.75% discount rate. Because the plan is unfunded, this rate was selected based on the expected earnings of the City of Kingston's short-term investments such as certificates of deposit. The valuation assumes a current 8.00% healthcare cost trend increase, reduced by decrements to a rate of 0.5% per year through year seven, to 5.0% thereafter. GASB Statement #45 requires that actuarial valuations be performed at least biennially.

O. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE A - Summary of Accounting Policies -continued

6. Financial Statement Amounts -continued

P. Subsequent Events

Management has evaluated subsequent events through September 26, 2018, the date the financial statements were available to be issued.

NOTE B - Interfund Receivables, Payables and Transfers

The following is a summary of amounts due from and due to other funds and transfers as of December 31, 2017. These inter-fund balances have been eliminated as part of the aggregation of balances in the statement of net assets. Such balances arise through the use of a pooled cash disbursement account and the temporary funding of capital projects. Transfers are recorded for the reimbursement of expenses, the accumulation of debt service funding amounts, and the permanent funding of capital projects.

FUND	RECEIVABLE	PAYABLE
General	$ 2,569,899	$ (1,015,633)
Capital Projects	1,774,873	(2,472,815)
Special Grant	-	-
Debt Service	60,924	(1,295,513)
Subtotal Governmental funds	4,405,696	(4,783,961)
Proprietary funds:		
Water	(4,580)	-
Sewer	382,845	-
Subtotal Proprietary funds	378,265	-
TOTALS	**$ 4,783,961**	**$ (4,783,961)**

	TRANSFERS IN	TRANSFERS OUT
General	$ -	$ (1,958,822)
Capital Projects	-	-
Special Grant	-	-
Debt Service	1,958,822	-
Subtotal Governmental funds	1,958,822	(1,958,822)
Proprietary funds:		
Water	-	-
Sewer	-	-
Subtotal Proprietary funds	-	-
TOTALS	**$ 1,958,822**	**$ (1,958,822)**

NOTE C – 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 Fund Balance Sheet.

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

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

Original Cost of Capital Assets	$ 84,454,489
Accumulated Depreciaton	(39,714,477)
Capital Assets, Net	$ 44,740,012

(2) 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. Balances at year-end were:

Bond & Installment Obligations Payable	$ 6,176,630
Other Long Term Liabilities	171,354
Employee Retirement System Liability - Proportionate Share	4,299,518
Police and Fire Retirement System Liability - Proportionate Share	3,283,304
Compensated Absences Payable	2,565,341
Due to Retirement System	1,832,794
Other Postemployment Benefits	56,129,613
	$ 74,458,554

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

Deferred Outflows of Resources	$ 8,694,669
Deferred Inflows of Resources	(2,172,301)
	$ 6,522,368

NOTE C – 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 report on a modified accrual basis, whereas the accrual basis of accounting is used on the Statement of Activities.

- Capital related differences include the difference between proceeds for the sale of capital assets reported on governmental fund statements and the gain or loss on the sale of assets as reported on the Statement of Activities, and the difference between recording an expenditure for the purchase of capital items 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	$ 45,823,647
Property Tax Revenue Adjustments	503,822
	$ 46,327,469

NOTE C – 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:

Total Expenditures/Expenses		
Net change in fund balance - total government funds		$ 1,227,657
The change in net position reported for governmental activities in the statement of activities is different because:		
Governmental funds report all capital outlays as expenditures. However, in the statement of activities, the cost of certain assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		(541,549)
Bond proceeds are reported on the financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.		
Repayments:		
Bond principal	1,785,683	
Capital lease payment	125,766	
		1,911,449
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(2,134)
Some expenses reported in the statement of activities, such as compensated absences and landfill liabilities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		(7,082,145)
Deferred outflows and inflows pertaining to debt re-financing are not reported in the governmental funds		237,414
In the governmental funds, pension expenditures related to ERS and PFRS defined benefit plans are recognized equal to the total 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. In the Statement of Activities, however, these expenses are 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. This is the amount by which pension expense exceeded the amount of finanical resources expended during the year.		503,822
Net change in net position of governmental activities		$ (3,745,486)

NOTE D – Capital Assets

The table below provides a summary of changes in capital assets. In addition, depreciation was charged to governmental activities functions as follows:

General Government	$	553,715
Public Safety		520,448
Transportation		1,341,554
Culture and Recreation		393,561
Home and Community Services		853,692
Total governmental activities depreciation	$	3,662,970

The following describes the City's Capital Assets:

	Balance 12/31/2016	Additions	Disposals/ Reclassifications	Balance 12/31/2017
Governmental Activities:				
Land	$ 192,500	$ -	$ -	$ 192,500
Construction in progress	2,534,099	741,362	(1,664,704)	1,610,757
Depreciated Assets:				
Buildings	13,232,255	-	-	13,232,255
Improvements	16,825,228	903,199	88,431	17,816,858
Infrastructure	30,501,363	2,093,216	1,576,273	34,170,852
Machinery and equipment	17,191,210	466,742	(226,685)	17,431,267
Total Capital Assets	80,476,655	4,204,519	(226,685)	84,454,489
Less accumulated depreciation:				
Buildings	6,254,535	287,852	-	6,542,387
Improvements	6,875,642	756,511	-	7,632,153
Infrastructure	11,182,173	1,205,163	-	12,387,336
Machinery and equipment	11,965,842	1,413,444	(226,685)	13,152,601
Total Accumulated Depreciation	36,278,192	3,662,970	(226,685)	39,714,477
Net Governmental Assets	44,198,463	541,549	-	44,740,012
Business-Type Activities:				
Land	118,729	244,930	-	363,659
Construction in progress	3,764,586	719,477	(599,884)	3,884,179
Depreciated Assets:				
Buildings	6,514,886	33,298	-	6,548,184
Improvements	16,978,213	7,878	-	16,986,091
Infrastructure	30,470,618	705,139	(282,171)	30,893,586
Machinery and equipment	4,385,539	26,202	690,411	5,102,152
Total Capital Assets	62,232,571	1,736,924	(191,644)	63,777,851
Less accumulated depreciation:				
Buildings	1,585,551	234,814	-	1,820,365
Improvements	12,548,939	495,023	-	13,043,962
Infrastructure	8,685,335	226,952	-	8,912,287
Machinery and equipment	2,777,872	779,472	(191,644)	3,365,700
Total Accumulated Depreciation	25,597,697	1,736,261	(191,644)	27,142,314
Net Business-Type Assets	36,634,874	663	-	36,635,537
Primary Government Net Assets	$ 80,833,337	$ 542,212	$ -	$ 81,375,549

NOTE E - Long-Term Liabilities

Constitutional Debt Limit- At December 31, 2017 the total outstanding indebtedness of the City of Kingston aggregated $37,628,559. Of this amount, $24,487,594 was subject to the constitutional debt limit and represented approximately 25% 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.

1. Types

a. Serial Bonds

The City of Kingston borrows money in order to acquire land or equipment or construct buildings and improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of these capital assets. These long-term liabilities, which are backed by the full faith and credit of the City, are recorded in the enterprise funds and government-wide statements.

b. Loans Payable

i. 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.

ii. 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 $13,110.

iii. 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 $77,735.

c. Judgments and Claims

As described in Note D.1f. Insurance Claims, the City has prepared an estimate of future loss liabilities based on historical trends and other factors.

d. Compensated Absence and Vacation Pay Obligations

The City has prepared an estimate of the value of earned but unused leave time which is payable from future resources.

NOTE E - Long-Term Liabilities -continued

1. Types -continued

e. 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 estimated cost to the City of post-closure care was $2,692,498 at December 31, 2011. This estimate had not been reviewed for several years. Now that the City is half way through the post-closure period, the prior costs were reviewed to determine if the estimate was still appropriate. As a result of this review, the estimated remaining liability was decreased to $566,810 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.

f. Insurance Claims

The City has adopted an insurance program which includes a self-insurance portion. The City is responsible for the payment of the first $50,000 of every claim arising prior to June 1, 1998 and for claims subsequent to that date, the self-insured retention varies on the type of claim, the maximum is $50,000. 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. It is estimated that the City's potential liability for claims for the period prior to December 31, 2012 is $300,000 of which $135,804 has been reserved in the general fund.

2. Schedule of Notes Payable

The following is a summary of the Bond Anticipation Notes of and Installment Debt of the City as of December 31, 2017:

Description	Date of Issue	Interest Rate	Balance 12/31/2016	Issued (Paid) During Year	Renewals/ New Loans	Balance 12/31/2017	Date of Maturity
DUE IN ONE YEAR							
Bond Anticipation:							
Equipment/Improvement	Nov-16	2.00%	$ 5,999,495	$ -	$ (5,999,495)	$ -	Mar-17
Equipment/Improvement	Nov-17	1.50%	-	1,896,769	5,999,495	7,896,264	Mar-18
Sewer Improvements	Nov-16	2.00%	3,608,838	-	(3,608,838)	-	Nov-17
Sewer Improvements	Nov-17	2.00%	-	175,785	3,608,838	3,784,623	Mar-18
Water Improvements	Mar-17	2.00%	1,360,000	(35,000)	-	1,325,000	Mar-18
Total Bond Anticipation			10,968,333	2,037,554	-	13,005,887	
DUE IN MULTIPLE YEARS							
Bond Anticipation:							
Water Improvements	Mar-17	2.00%	1,490,754	482,959	-	1,973,713	Jul-20
Installment Debt:							
Equipment #3	Nov-05	4.49%	256,906	(60,059)	-	196,847	Nov-20
Wendel Energy	Aug-07	3.41%	1,842,850	(281,953)	-	1,560,897	Aug-22
Water Vehicles	Jun-10	5.90%	99,544	(36,144)	141,815	205,215	Jun-17
Total Installment Debt			3,690,054	104,803	141,815	3,936,672	
Total Notes Payable			$ 14,658,387			$ 16,942,559	

NOTE E - Long-Term Liabilities -continued

3. Changes

The changes in the City's indebtedness during the year ended December 31, 2017, are summarized as follows:

	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017	Due in One Year
Governmental Activities:					
Bonds Payable	$ 9,155,338	$ -	$ (1,785,683)	$ 7,369,655	$ 1,666,848
Retirement payable	1,911,822	173,402	(252,430)	1,832,794	-
Compensated absences	2,636,116	-	(70,775)	2,565,341	-
Judgements and claims	(9,697)	-	9,697	-	-
Landfill closure liability	601,842	-	(35,032)	566,810	-
Installment debt	730,088	-	(125,767)	604,321	130,498
Share of net pension liability	11,428,376	-	(3,845,554)	7,582,822	-
OPEB liability	48,697,452	7,432,161		56,129,613	-
Total governmental	75,151,337	7,605,563	(6,105,544)	76,651,356	1,797,346
Business-type Activities:					
Bonds payable	14,447,662	-	(1,131,317)	13,316,345	1,075,152
Installment debt	1,469,213	141,815	(252,390)	1,358,638	330,798
Bond anticipation note payable	1,490,754	482,959	-	1,973,713	-
Compensated absences	512,202	9,745	(35,970)	485,977	33,896
Share of net pension liability	1,475,181	-	(606,859)	868,322	-
OPEB liability	6,782,548	957,839	-	7,740,387	-
Other long-term liability	-	20,301	-	20,301	-
Total business-type	26,177,560	1,612,659	(2,026,536)	25,763,683	1,439,846
Total Long Term Debt	$ 101,328,897	$ 9,218,222	$ (8,132,080)	$ 102,415,039	$ 3,237,192

4. Description

a. Serial Bonds

The City borrows money in order to acquire or construct buildings and public improvements. This enables the cost of these capital assets to be borne by the present and future taxpayers receiving the benefit of the capital assets. These long-term liabilities, which are backed by the full faith and credit of the City, are recorded in long-term liabilities. The provision to be made in future budgets for capital indebtedness represents the amount, exclusive of interest, authorized to be collected in future years from taxpayers and others for liquidation of long-term liabilities.

NOTE E - Long-Term Liabilities -continued

7. Description -continued

a. Serial Bonds (Cont'd).

The following is a schedule of the City's serial bonds as of December 31, 2017:

Despcription	Date of Issue/ Maturity	Interest Rate	Total Authorized	Balance 12/31/2016	Issued (Paid) During Year	Balance 12/31/2017
Serial Bonds:						
Clean Water Revolving Loan	3/98 to 6/18	3.75% to 5.20%	$ 1,183,625	$ 130,000	$ (65,000)	$ 65,000
Clean Water Revolving Loan	7/04 to 2/25	1.99% to 5.025%	2,545,816	1,340,000	(130,000)	1,210,000
Clean Water Revolving Loan	3/05 to 5/25	2.10% to 4.405%	571,283	218,000	(22,000)	196,000
Clean Water Revolving Loan	7/05 to 10/24	2.059% to 3.969%	1,552,579	690,000	(80,000)	610,000
Public Improvement Serial	4/10 to 4/27	2% to 4.25%	4,815,000	2,175,000	(305,000)	1,870,000
Refunding Serial Bonds	5/13 to 2/18	2% to 3.6%	3,110,000	1,255,000	(625,000)	630,000
Clean Water Revolving Loan	7/11 to 5/31	.28% to 4.113%	5,819,243	4,600,000	(300,000)	4,300,000
Clean Water Revolving Loan	11/12 to 11/32	.285% to 3.483%	3,552,158	2,925,000	(160,000)	2,765,000
Refunding Serial Bonds	8/15 to 8/21	.285% to 3.483%	2,675,000	2,415,000	(465,000)	1,950,000
Public Improvement Serial	3/15 to 3/35	.285% to 3.483%	8,673,407	7,855,000	(765,000)	7,090,000
				$ 23,603,000	$ (2,917,000)	$ 20,686,000

b. Bond Anticipation Notes Payable

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.

NOTE E - Long-Term Liabilities -continued

4. Description -continued

c. Amortization

The annual requirements needed to amortize bonded debt and installment debt as of December 31, 2017, are as follows:

	Governmental Activities		Business-type Activities			
			Sewer Fund		Water Fund	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	$ 1,666,848	$ 198,041	$ 623,396	$ 274,438	$ 451,756	$ 169,336
2019	742,848	163,153	622,396	256,156	391,756	156,978
2020	601,143	142,128	659,095	235,782	396,762	144,984
2021	611,143	124,671	659,095	213,790	410,762	132,152
2022	572,236	108,314	672,764	192,622	416,000	118,397
2023-2027	2,026,437	342,475	2,783,563	633,348	1,823,000	371,374
2028-2032	738,000	122,713	1,713,000	188,697	1,304,000	122,499
2033-2036	411,000	21,255	283,000	14,601	106,000	5,491
	$ 7,369,655	$ 1,222,750	$ 8,016,309	$ 2,009,434	$ 5,300,036	$ 1,221,211

d. Advance Refunding of Public Improvement Debt

In May 2005, the City issued $3,335,000 in serial bonds, and in July 2006, issued $4,116,824 in serial bonds through the Depository Trust Company. The proceeds were used to fund public improvements in the City, with $4,981,824 allocated to General Fund, $2,395,000 allocated for Sewer purposes, and $75,000 allocated for Water purposes. The net proceeds of the 2015 refunding, $2,932,469, after payment of $70,850 in underwriting and other issuance costs, were used to purchase state and local securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded debt. As of August 19, 2015, the escrow funds were deposited to pay the refunded debt of $2,810,000. The outstanding principal balance on the refunding debt totaled $1,950,000 at December 31, 2017, with an average interest rate of 4.30%.

NOTE F - Commitments and Contingencies

1. Litigation

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. 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.

2. Grant Programs

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.

3. Authorized Debt

In addition to the debt shown above, $9,607,930 had been authorized but was unissued at December 31, 2017.

4. Capital Projects

The Water Department and City of Kingston other than the Water Department have prepared four and five-year capital plans. The current estimated total cost of projects contemplated for the next five years is $28,164,964 for the Water Department and $24,633,428 for the City other than the Water Dept. 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.

NOTE G – Jointly Governed Organization

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

NOTE H – Lease Agreements

In August 2005, the City entered into an agreement with Aslan Environmental Services to implement and manage a process for converting sludge into bio-solid pellets with equipment provided by Aslan. The initial term of the agreement was for 10 years; however, it was later increased to 15 years. Currently, the City is in litigation with Aslan. $-0- was paid in 2017. The City has tentatively reached an agreement in 2018. The City has been processing their sludge with outside agencies, primarily Ulster County Resource Recovery Agency (UCRRA).

NOTE I – Tax Abatement

The City has the following real property tax abatements that provide exemptions for 2017 based on the original payment in lieu of tax agreement. Details related to the abatements for 2017 are as shown below:

Start Date	Agreement	Total Assessed Value	2017 City Tax Rate (Excludes County, Special Districts, and School)	2017 City Tax Value Without Exemptions (Excludes County, Special Districts, and School)**	City Pilot and Tax Received For 2017	City Taxes Abated For 2017	Potentially Eligible for RPTL 581a Valuation*
2008	346 Washington Avenue, LLC	$2,512,000	$ 18.127855	$ 45,537.17	$ 34,204.48	$ 11,332.69	No
2014	EA Flathbush, LLC	$1,600,000	$ 18.127855	$ 29,004.57	$ 22,440.20	$ 6,564.37	No
2015	Golden Hill Acquisition LLC	$7,815,000	$ 18.127855	$ 141,669.19	$ 49,051.06	$ 92,618.13	No
2005	Benedictine Hospital	$2,047,000	$ 18.127855	$ 37,107.72	$ 15,195.61	$ 21,912.11	No
2009	MHVFCU - Kingston	$1,277,000	$ 18.127855	$ 23,149.27	$ 14,813.18	$ 8,336.09	No
2014	JBT Holdings LLC	$2,600,000	$ 18.127855	$ 47,132.42	$ 26,468.78	$ 20,663.64	No
2015	Lace Mill Limited Partnership	$4,125,000	$ 18.127855	$ 74,777.40	$ 18,311.70	$ 56,465.70	Yes
2006	Kingston Property Associates (Springbrook Village)	$6,870,000	$ 18.127855	$ 124,538.36	$ 117,466.00	$ 7,072.36	Yes
1961	Rondout Gardens	$6,261,000	$ 18.127855	$ 113,498.50	$ 5,264.13	$ 108,234.37	Yes
2008	Anderson Center (Valentine Ct)	$ 321,000	$ 18.127855	$ -	$ 3,019.76	$ (3,019.76)	No
2002	Brigham Senior Housing LP	$1,202,000	$ 18.127855	$ 21,789.68	$ 20,730.36	$ 1,059.32	Yes
2015	Birchwood Village LP	$4,061,000	$ 18.127855	$ 73,617.22	$ 12,651.72	$ 60,965.50	Yes

* The amount listed in the "City Taxes Abated For 2017" column is based upon market value assessments. These figures would be significantly lower if eligible properties were valued using RPTL 581a valuation methodology.

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

NOTE J – New Reporting Standards

GASB has issued Statement 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, which improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions. It also improves the information provided by state and local governmental employers about support for OPEB that is provided by other entities. The City is currently studying the Statement and plans on adopting if and when required, which will be for the December 31, 2018 financial statements.

In November 2016, GASB issued Statement No. 83, *Certain Asset Retirement Obligations* (GASB 83). GASB 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of GASB 83 are effective for reporting periods beginning after June 15, 2018. The City has not evaluated the effect of GASB 83 on its financial statements.

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 this standard for the year ended December 31, 2019.

NOTE J – New Reporting Standards - continued

In March 2017, GASB issued Statement 85, *Omnibus 2017*. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). The City is required to implement this standard for the year ending December 31, 2018.

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. GASB 87 is effective for fiscal year 2020. The City has not evaluated the effect of GASB 87 on its financial statements.

NOTE J – New Reporting Standards - continued

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. GASB 88 is effective for fiscal year 2019. The City has not evaluated the effect of GASB 88 on its financial statements.

The GASB has also issued Statements 86, 89, and 90. None of these statements are expected to have a substantive effect on the City's financial reporting.

NOTE K – Prior Period Adjustment

The following prior period adjustment was recorded to properly state fund balance and net position as of December 31, 2016:

Location	Amount	Reason	Effect
Debt Service	$ 19,476	To correct amount erroneously included in fund balance calculation in prior year	Decrease of opening fund balance

NOTE L – Subsequent Events

On March 22, 2018, the City renewed a bond anticipation note for $2,300,000 at 2.50%. The note was for various capital improvements and equipment purchases for the Water Department.

The City issued $11,930,000 in new serial bonds in 2018 at a rate of 3.024%. The proceeds will be used for public improvement purposes.

REQUIRED SUPPLEMENTARY INFORMATION

EXHIBIT I

CITY OF KINGSTON, NEW YORK
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	GENERAL FUND			
	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES				
Real property taxes	$ 17,685,192	$ 18,168,172	$ 18,168,172	$ -
Other property tax items	908,000	908,000	960,495	52,495
Non property tax items	13,455,000	13,455,000	13,977,330	522,330
Departmental income	2,009,784	2,020,356	1,875,820	(144,536)
Intergovernmental charges	115,000	94,770	80,791	(13,979)
Use of money and property	29,000	29,000	49,536	20,536
Licenses and permits	426,450	426,450	577,757	151,307
Fines and forfeitures	235,000	235,000	265,238	30,238
Sale of property and compensation for loss	71,500	161,704	137,588	(24,116)
Miscellaneous local sources	1,343,335	1,460,515	1,135,041	(325,474)
State aid	3,897,023	4,358,074	4,060,471	(297,603)
Federal aid	517,500	517,500	622,688	105,188
Total revenues	40,692,784	41,834,541	41,910,927	76,386
EXPENDITURES AND ENCUMBRANCES				
General Government Support	6,254,923	6,686,703	5,734,640	952,063
Public safety	20,081,619	20,606,432	19,396,090	1,210,342
Health	93,502	89,581	87,740	1,841
Transportation	3,422,432	3,320,120	3,109,850	210,270
Economic assistance & opportunity	269,086	319,292	259,696	59,596
Culture and recreation	2,152,012	2,444,620	2,205,521	239,099
Home and community service	3,399,260	3,414,086	3,292,696	121,390
Employee benefits, retirees	3,165,124	3,034,235	2,981,990	52,245
Debt Service:				
Principal	558,206	999,647	998,182	1,465
Interest	96,798	90,157	90,155	2
Total expenditures and encumbrances	39,492,962	41,004,873	38,156,560	2,848,313
Excess of revenues over (under) expenditures and encumbrances	1,199,822	829,668	3,754,367	2,924,699
Other financing sources (uses):				
Operating transfers in	-	-	-	-
Operating transfers out	(1,974,822)	(1,433,382)	(1,958,822)	(525,440)
Total other financing sources	(1,974,822)	(1,433,382)	(1,958,822)	(525,440)
Net change in fund balance	(775,000)	(603,714)	1,795,545	2,399,259
Appropriated fund balance, unassigned	775,000	-	-	-
Total	$ -	$ (603,714)	$ 1,795,545	$ 2,399,259

CITY OF KINGSTON, NEW YORK
SCHEDULE OF FUNDING PROGRESS
OTHER POST-EMPLOYMENT BENEFITS
DECEMBER 31, 2017

EXHIBIT II

	Year	Annual OPEB Cost	Annual OPEB Cost Contributed	Net OPEB Obligation	Unfunded Actuarial Liability	Funded Ratio	Covered Payroll	UAAL as % of Payroll
*	2017	$ 11,650,000	28%	$ 63,870,000	$ 145,840,000	0%	$ 19,650,000	742%
*	2016	11,380,000	27%	55,480,000	138,530,000	0%	19,710,000	703%
*	2015	9,150,000	32%	47,200,000	121,140,000	0%	18,490,000	655%

* Includes Water Fund portion of OPEB liability

CITY OF KINGSTON, NEW YORK
SCHEDULE OF THE PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
DECEMBER 31, 2017

EXHIBIT III

NYSLRS Pension Plan
Last 10 Fiscal Years*

	Employees' Retirement System March 31, 2017	Police and Fire Retirement System March 31, 2017	Employees' Retirement System March 31, 2016	Police and Fire Retirement System March 31, 2016	Employees' Retirement System March 31, 2015	Police and Fire Retirement System March 31, 2015
City's proportion of the net pension liability (asset)	0.0311000%	0.2674175%	0.0308454%	0.2691796%	0.0310462%	0.2604413%
City's proportionate share of the net pension liability (asset)	$ 2,922,228	$ 5,542,633	$ 4,950,767	$ 7,969,833	$ 1,045,219	$ 716,890
City's covered-employee payroll	$ 8,625,019	$ 11,289,209	$ 9,085,750	$ 10,826,434	$ 8,805,830	$ 10,492,852
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	33.88%	49.10%	54.49%	73.61%	11.87%	6.83%
Plan fiduciary net position as a percentage of the total pension liability	94.70%	93.46%	90.70%	90.24%	97.95%	99.03%

*The amounts presented for each fiscal year were determined as of the System's measurement date.

This schedule is presented to illustrate the requirement to show information for 10 years.
However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

CITY OF KINGSTON, NEW YORK
SCHEDULE OF EMPLOYER CONTRIBUTIONS
DECEMBER 31, 2017

EXHIBIT IV

NYSLRS Pension Plan
Last 10 Fiscal Years*

	Employees' Retirement System March 31, 2017	Police and Fire Retirement System March 31, 2017	Employees' Retirement System March 31, 2016	Police and Fire Retirement System March 31, 2016	Employees' Retirement System March 31, 2015	Police and Fire Retirement System March 31, 2015
Contractually required contribution	$ 1,569,587	$ 2,704,015	$ 1,831,262	$ 2,934,394	$ 979,145	$ 1,650,841
Contributions in relation to the contractually required contribution	1,322,993	2,367,522	1,509,733	2,205,484	1,668,827	2,287,767
Contribution (deficiency)/excess	$ (246,594)	$ (336,493)	$ (321,529)	$ (728,910)	$ 689,682	$ 636,926
City's covered-employee payroll	$ 8,625,019	$ 11,289,209	$ 9,085,750	$ 10,826,434	$ 8,805,830	$ 10,492,852
Contributions as a percentage of covered-employee payroll	15.34%	20.97%	16.62%	20.37%	18.95%	21.80%

*The amounts presented for each fiscal year were determined as of the System's measurement date.

This schedule is presented to illustrate the requirement to show information for 10 years.
However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

RBT

LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

INDEPENDENT AUDITORS' 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*

To the Mayor and
Members of the Common Council
City of Kingston
Kingston, New York

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Kingston, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the City of Kingston's basic financial statements, and have issued our report thereon dated September 26, 2018. Our report includes a reference to other auditors who audited the financial statements of the City's Water Fund, as described in our report on the City of Kingston, New York's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting and on compliance and other matters that are reported separately by these auditors.

Internal Control Over Financial Reporting

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

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

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness in internal control, yet important enough to merit attention by those charged with governance.

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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 deficiency in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 that are 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 City of Kingston, New York'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 City of Kingston, New York's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RBT CPAs, LLP

Poughkeepsie, New York
September 26, 2018

RBT

LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

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

To the Mayor and
Members of the Common Council
City of Kingston
Kingston, New York

Report on Compliance for Each Major Federal Program

We have audited the City of Kingston, New York's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Kingston's major federal programs for the year ended December 31, 2017. The City of Kingston's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

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

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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.

Opinion on Each Major Federal Program

In our opinion, 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, 2017.

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

Poughkeepsie, New York
September 26, 2018

RBT

LIMITED LIABILITY PARTNERSHIP
CERTIFIED PUBLIC ACCOUNTANTS BUSINESS DEVELOPMENT CONSULTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND CONTROLS OVER STATE TRANSPORTATION ASSISTANCE EXPENDED BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Mayor
and Members of the Common Council
City of Kingston
Kingston, New York

Report on Compliance for State Transportation Assistance Programs

We have audited the City of Kingston, New York's 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 City of Kingston, New York's state transportation assistance programs that were tested for the year ended December 31, 2017. 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the City of Kingston, New York'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 of Kingston, New York's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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Opinion on State Transportation Assistance Program

In our opinion, the City of Kingston, New York, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its state transportation assistance programs tested for the year ended December 31, 2017.

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 requirement 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 of Kingston, New York'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 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 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 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 the preliminary Draft Part 43 of NYCRR. Accordingly, this report is not suitable for any other purpose.

RBT CPAs, LLP

Poughkeepsie, New York
September 26, 2018

OTHER SUPPLEMENTARY INFORMATION

CITY OF KINGSTON
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
DECEMBER 31, 2017

Financial Statement Findings:

No matters were reported.

Findings and Questioned Costs for Federal Awards:

No matters were reported.

CITY OF KINGSTON, NEW YORK
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND SELECTED STATE AWARDS
DECEMBER 31, 2017

Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number/NYSDOT Contract/ Reference Number	Provided to Subrecipients	Total Federal/State Expenditures
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
DIRECT PROGRAMS:				
Community Development Block Grants/Entitlement Grants Cluster				
* Community Development Block Grants/Entitlement Grants	14.218	N/A	$ 206,969	$ 929,763
PASSED THROUGH NYS HOUSING TRUST FUND CORP.:				
* Home Investment Partnerships Program	14.239	SHARS ID 20113154	213,013	213,013
US DEPARTMENT OF TRANSPORTATION				
DIRECT PROGRAMS:				
Federal Transit Formula Grants Cluster				
* Federal Transit Formula Grants	20.507	N/A	-	505,000
PASSED THROUGH NEW YORK STATE:				
Highway Planning & Construction Cluster				
Highway Planning & Construction	20.205	N/A	-	1,583,991
US DEPARTMENT OF HOMELAND SECURITY				
PASSED THROUGH NEW YORK STATE DHSES:				
Homeland Security Grant Program	97.067	3972701	-	48,564
ENVIRONMENTAL PROTECTION AGENCY				
PASSED THROUGH NEW YORK STATE				
Drinking Water State Revolving Fund Cluster				
Capitalization Grants for Drinking Water State Revolving Funds	66.468	18147-75	-	801,642
TOTAL FEDERAL AWARDS EXPENDED			$ 419,982	$ 4,081,973

STATE TRANSPORTATION ASSISTANCE		
New York State Department of Transportation:		
** CHIPS - Capital Reimbursement Component	N/A	$ 602,113
State Transit Op Assistance - Sponsor Operated	N/A	23,125
State Formula Grant -5307	NY-90-X769	217,104
Marchiselli Match - Federal Highway Projects	8756.18.121	221,892
TOTAL STATE TRANSPORTATION ASSISTANCE EXPENDITURES		$ 1,064,234

* 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 SCHEDULE OF EXPENDITURES OF
FEDERAL AND SELECTED STATE AWARDS
DECEMBER 31, 2017

NOTE 1 – Basis of Presentation

The accompanying schedule of expenditures of federal and selected state awards includes the federal award activity of the City of Kingston, New York under programs of the federal government and financial assistance programs provided by the NYS Department of Transportation for the year ended December 31, 2017. See individual financial statements for reporting on component units. The 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). Because the Schedule presents only a selected portion of the operations of the City of Kingston, New York, it is not intended to and does not present the financial position, changes in fund balance, or cash flows of the City of Kingston, New York.

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 – Subrecipients

The following is a summary of subrecipient activity for 2017:

Program Title	CDFA Number	Amount Provided to Subrecipients
Community Development Block Grants/Entitlement Grants	14.218	$ 206,969
Home Investment Partnerships Program	14.239	213,013

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 – Change in Reporting Year

The Community Development Agency of the City has changed their reporting period, from a June 30 fiscal year end, to a December 31 fiscal year end effective in 2017. The activity from July 1, 2016 through December 31, 2017 is reflected in the Schedule of Expenditures of Federal Awards for the Community Block Grant Development program and the Home Investment Partnerships Program.

CITY OF KINGSTON, NEW YORK
NOTES TO SCHEDULE OF EXPENDITURES OF
FEDERAL AND SELECTED STATE AWARDS
DECEMBER 31, 2017

NOTE 6 - Reconciliation to Financial Statements

The federal expenditures presented in the Schedule of Expenditures of Federal Awards reconcile to the Federal revenue reported in the Statement of Revenues, Expenditures and Changes in Fund Balance as follows:

Federal expenditures as reported in the SEFA	$ 4,081,973
Reconciling items:	
Amounts not recognized until payment to be received, period of reimbursement not determinable	(767,008)
Federal Aid revenue	3,314,965
State Aid revenue	5,029,472
State and Federal aid as reported in the Statement of Revenues, Expenditures, and Changes in Fund Balances	$ 8,344,437

CITY OF KINGSTON, NEW YORK
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2017

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

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

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

CFDA/Grant Numbers	Name of Federal Program or Cluster
20.507	Federal Transit Formula Grant
14.218	Community Development Block Grants/Entitlement Grants
14.239	Home Investment Partnerships Program

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

Auditee qualified as low-risk auditee	_____	Yes	X	No

State Transportation Assistance

Internal control over financial reporting:

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

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

Summary of audit findings: None

Identification of state transportation programs tested: CHIPS - Capital Reimbursement Component

SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported

SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AND SELECTED STATE AWARDS

No matters were reported

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 14, 2018
Submitted by: Maureen Topple
Submitting Department: Public Works
Item Type: Budget Transfer
Agenda Section: New Business

Subject:
DPW Transfer

Suggested Action:

Attachments:
DPW Interdepartmental Transfers 11-6-18.pdf

Resolution 213 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR ADDING BUILDING SAFETY DIVISION CHARGES TO THE 2019 TAX BILLS

Sponsored by: Finance & Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, the Building Safety Division has paid certain charges for various properties within the City of Kingston during the year 2018; and

WHEREAS, the Building Safety Division has billed these property owners and notified them that the charges would be added to the 2019

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 $85,930.00 be added to the 2019 Tax Roll.

SECTION 2. That this resolution shall take effect immediately.

Submitted to the Mayor this _____ day of _____, 2018

Approved by the Mayor this _____ day of _____, 2018

_____
Deidre Sills, Deputy City Clerk

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 213 2018 Bldg Safety ReLevy Charges

213

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 Building Dept DATE 11/14/18

Description: Request authorization to relevy $85,930 in unpaid charges onto the 2019 property tax bill

Estimated Financial Impact $0 Signature

Motion by SS

Seconded by RS-C

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	✓	
Reynolds Scott-Childress Ward 3	✓	
~~Anthony Davis, Ward 6~~ Jeffrey Jentura Morell, W. 1	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✓	

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

CITY OF KINGSTON
Kingston Fire Department
Building Safety Division
ttiano@kingston-ny.gov

Steven T. Noble, Mayor
Mark Brown, Fire Chief

Tom Tiano, Deputy Chief

Memorandum

To: Alderman-at-Large, James L. Noble, Jr.
City of Kingston Common Council

From: Laurie Hughes, Clerk
Building Safety Division
Kingston Fire Department

Date: October 12, 2018

Cc: Cindy Belsito, City of Kingston Comptroller's Office

Attached is a list of charges to be levied against City of Kingston Property Owners on their 2019 tax bill.

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

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

2019 TAXES		
SBL	ADDRESS	AMOUNT
56.43-5-19	16 ABEEL ST	450.00
56.43-5-8	76 ABEEL ST	125.00
56.43-5-7	80 ABEEL ST	2950.00
56.50-4-1.210	185 ABEEL ST	125.00
56.36-5-5	77 ABRUYN ST	400.00
56.35-1-17	19 ADAMS ST	175.00
48.80-1-7	73 ALBANY AVE	225.00
48.333-2-8	188 ALBANY AVE	175.00
48.333-2-9	192 ALBANY AVE	550.00
48.302-3-3	392 ALBANY AVE	125.00
48.329-1-2	44 ALCAZAR AVE	125.00
56.34-3-28	30 ANDREW ST	175.00
56.34-3-26	34 ANDREW ST	125.00
56.34-2-31	81 ANDREW ST	175.00
56.25-4-3	16 ARDSLEY ST	150.00
56.39-1-16	5-13 BECKET ST	175.00
48.333-7-13	11 BELVEDERE ST	125.00
56.41-2-22	16 BELMONT ST	25.00
48.333-7-10	17 BELVEDERE ST	175.00
56.34-3-9	9 BREWSTER ST	175.00
56.34-3-19	41 BREWSTER ST	175.00
56.34-5-12	61 BREWSTER ST	175.00
56.34-9-4	251 BROADWAY	125.00
56.34-8-2	317 BROADWAY	125.00
56.26-11-11	342 BROADWAY	125.00
56.26-11-51	356 BROADWAY	400.00
56.26-9-26	460 BROADWAY	175.00
56.26-9-28.100	470 BROADWAY	175.00
56.25-3-26.200	590 BROADWAY	175.00
56.25-3-24	594 BROADWAY	600.00
56.25-3-8	618 BROADWAY	350.00
56.93-2-14	661 BROADWAY	175.00
56.25-1-19	670 BROADWAY	125.00
56.25-1-9.100	702 BROADWAY	225.00
56.92-2-18	742 BROADWAY	175.00
48.318-4-14	12 BROWN AVE	175.00
56.36-12-3	218 CATHERINE ST	175.00
56.109-4-9	60 CEDAR ST	350.00
56.109-4-13	72 CEDAR ST	175.00
56.109-3-33	77 CEDAR ST	125.00
56.109-3-34	81 CEDAR ST	1750.00
56.109-2-12	85-87 CEDAR ST	350.00
56.109-2-13	89 CEDAR ST	175.00
56.109-2-15	97 CEDAR ST	175.00

56.108-5-15	121 CEDAR ST	500.00
56.108-5-20	144 CEDAR ST	175.00
56.26-1-32	31 CLIFTON AVE	175.00
56.26-1-30	45 CLIFTON AVE	175.00
56.26-3-25	50 CLIFTON AVE	175.00
48.82-10-47	138 CLIFTON AVE	125.00
56.108-6-21	15 CLINTON AVE	125.00
56.108-4-33	60 CLINTON AVE	225.00
56.108-4-38	76 CLINTON AVE	125.00
56.108-4-39	80 CLINTON AVE	175.00
56.108-3-16	85 CLINTON AVE	175.00
56.108-4-1	96 CLINTON AVE	450.00
56.92-3-39	100 CLINTON AVE	175.00
56.92-3-41	108 CLINTON AVE	175.00
56.92-5-14	131 CLINTON AVE	350.00
56.92-4-52	136 CLINTON AVE	175.00
56.92-5-13	137 CLINTON AVE	350.00
56.92-4-2	150 CLINTON AVE	350.00
56.92-4-6	162 CLINTON AVE	350.00
56.92-1-30	194 CLINTON AVE	350.00
48.331-3-8	299 CLINTON AVE	225.00
56.28-1-15	12 CORDTS ST	500.00
56.36-10-3	14 CRANE ST	125.00
56.27-8-16	7 CROSS ST	175.00
56.28-3-18	138 DELAWARE AVE	175.00
56.28-3-13	146 DELAWARE AVE	125.00
56.28-3-11	154 DELAWARE AVE	125.00
56.36-6-1	281-289 DELAWARE AVE	250.00
56.35-9-2	427 DELAWARE AVE	175.00
56.27-7-15	492 DELAWARE AVE	175.00
56.35-7-4	495 DELAWARE AVE	125.00
56.27-8-11	504 DELAWARE AVE	175.00
56.27-8-10	512 DELAWARE AVE	275.00
56.27-2-21	526 DELAWARE AVE	225.00
56.35-4-2	545 DELAWARE AVE	125.00
56.34-10-3	623-629 DELAWARE AVE	350.00
48.333-7-14	45 DOWNS ST	350.00
48.333-6-13	53 DOWNS ST	175.00
48.333-9-6	88 DOWNS ST	125.00
48.333-5-18	97 DOWNS ST	225.00
48.318-6-5	174 DOWNS ST	125.00
48.318-5-8	215 DOWNS ST	250.00
48.302-5-25	217 DOWNS ST	175.00
48.318-8-12	218 DOWNS ST	175.00
56.26-5-11	49 E. CHESTER ST	125.00
56.26-4-11	71 E. CHESTER ST	125.00

56.26-3-13	109 E. CHESTER ST	175.00
56.26-3-10	127 E. CHESTER ST	125.00
56.27-1-15	132 E. CHESTER ST	175.00
56.26-3-6	147 E. CHESTER ST	125.00
48.83-2-19	304 E. CHESTER ST	175.00
56.34-10-16	17 E. CHESTNUT ST	250.00
56.124-1-12	21 ELIZABETH ST	1025.00
56.25-1-26	14 ELMENDORF ST	175.00
56.25-1-27	18 ELMENDORF ST	250.00
48.333-7-2	34 ELMENDORF ST	175.00
48.333-7-4	42 ELMENDORF ST	175.00
48.333-2-26	47 ELMENDORF ST	175.00
48.333-2-24	55 ELMENDORF ST	225.00
48.333-2-23	57 ELMENDORF ST	125.00
48.333-2-16	75 ELMENDORF ST	500.00
48.333-3-16	91 ELMENDORF ST	175.00
48.333-5-3	92 ELMENDORF ST	175.00
48.333-3-12	103 ELMENDORF ST	175.00
48.318-3-2	174 ELMENDORF ST	125.00
48.318-1-20	183 ELMENDORF ST	350.00
48.318-1-17	191 ELMENDORF ST	175.00
48.302-5-2	228 ELMENDORF ST	175.00
56.108-2-14	58 FAIR ST	450.00
56.107-3-8	117 FAIR ST	225.00
56.91-4-18	165 FAIR ST	350.00
56.91-4-17	167 FAIR ST	175.00
56.105-2-18	30 FAIRMONT AVE	175.00
48.328-2-19	110 FAIRVIEW AVE	175.00
48.83-4-21	190 FIRST AVE	175.00
48.302-4-35	62 FLATBUSH AVE	175.00
48.302-5-11	65 FLATBUSH AVE	125.00
48.302-5-12	67 FLATBUSH AVE	125.00
56.26-7-36	95 FOXHALL AVE	225.00
56.26-7-31	115 FOXHALL AVE	125.00
56.26-1-60	124 FOXHALL AVE	3,000.00
56.26-1-61	128 FOXHALL AVE	125.00
48.82-5-50	174 FOXHALL AVE	125.00
48.82-4-62	198 FOXHALL AVE	175.00
48.82-1-22	209 FOXHALL AVE	225.00
56.92-3-25	29 FRANKLIN ST	175.00
56.93-2-6	34 FRANKLIN ST	125.00
56.93-2-5	38 FRANKLIN ST	225.00
56.93-2-1	54 FRANKLIN ST	750.00
56.93-1-4	56 FRANKLIN ST	225.00
56.93-1-3	60 FRANKLIN ST	350.00
56.92-3-35	79 FRANKLIN ST	550.00

56.108-3-11	106 FRANKLIN ST	125.00
56.108-3-5	122 FRANKLIN ST	125.00
56.108-4-13	13 FURNACE ST	125.00
56.92-4-32	90 FURNACE ST	125.00
48.82-2-14	79 GAGE ST	175.00
56.26-8-22	53 GARDEN ST	450.00
56.42-15-8	56 GERMAN ST	125.00
56.36-3-23	31 GILL ST	175.00
56.36-3-6	59 GILL ST	175.00
56.36-3-4	65 GILL ST	125.00
56.26-7-4	90 GRAND ST	175.00
56.31-1-7	79 GRANDVIEW AVE	1200.00
56.90-4-14	79-83 GREEN ST	1280.00
48.330-2-7	167 GREEN ST	125.00
56.109-4-27	67 GREENKILL AVE	225.00
56.124-3-12	177 GREENKILL AVE	175.00
56.124-3-19	207-211 GREENKILL AVE	250.00
56.124-5-32	251 GREENKILL AVE	125.00
56.124-5-33	265 GREENKILL AVE	175.00
56.35-7-19	38 HANRATTY ST	175.00
56.26-5-27	337 HASBROUCK AVE	375.00
56.26-2-33	11 HEMLOCK AVE	125.00
56.109-1-23	33 HENRY ST	175.00
56.109-1-31	63 HENRY ST	1100.00
56.109-1-32	65 HENRY ST	175.00
56.108-5-10	90 HENRY ST	175.00
56.108-4-24	93 HENRY ST	175.00
56.108-4-25	99 HENRY ST	300.00
56.108-5-3	116 HENRY ST	1750.00
56.25-5-26	6 HILTON PLACE	125.00
56.26-12-27	97 HIGHLAND AVE	125.00
56.26-10-29	38 HOFFMAN ST	125.00
56.34-1-15	76 HOFFMAN ST	400.00
56.42-9-7	35 HONE ST	125.00
56.42-11-10	91 HONE ST	175.00
56.42-11-9	95 HONE ST	125.00
56.42-6-19	96 HONE ST	225.00
48.312-3-12	41 HOWLAND AVE	125.00
48.312-1-4	79 HOWLAND AVE	250.00
56.42-8-28	57 HUNTER ST	125.00
56.43-1-32	80 HUNTER ST	175.00
56.42-9-9	91-95 HUNTER ST	400.00
56.50-5-8	100 HUNTER ST	225.00
56.42-9-18.100	129 HUNTER ST	175.00
48.313-1-11	98 HURLEY AVE	125.00
48.70-1-17	189 HURLEY AVE	450.00

48.313-1-7	122 HURLEY AVE	125.00
48.313-1-5	128 HURLEY AVE	125.00
48.313-1-4	132 HURLEY AVE	125.00
48.312-2-1	196 HURLEY AVE	125.00
56.90-6-27.100	33-35 JANET ST	250.00
56.90-5-4	40 JANET ST	125.00
56.26-9-11	130 JANSEN AVE	175.00
56.26-9-12	132 JANSEN AVE	125.00
56.26-9-17	137 JANSEN AVE	125.00
56.26-9-16	139 JANSEN AVE	125.00
56.35-7-13.100	19 JARROLD ST	175.00
48.331-4-4.210	2 JOHN ST	450.00
48.331-3-10	17 JOHN ST	175.00
56.106-3-23.100	36 JOHNSTON AVE	125.00
56.90-3-17	28 LAFAYETTE AVE	125.00
48.330-5-15	44 LAFAYETTE AVE	175.00
56.34-4-28	8 LEVAN ST	175.00
56.92-3-16	20 LIBERTY ST	125.00
56.92-4-47	73 LIBERTY ST	175.00
56.32-2-19	116 LINDERMAN AVE	350.00
56.32-1-21	119 LINDERMAN AVE	125.00
56.36-7-4	63 LINDSLEY AVE	125.00
56.28-1-4.2	132 LINDSLEY AVE	125.00
56.106-2-6	46 LOUNSBURY PLACE	250.00
48.329-1-5	207 LUCAS AVE	125.00
56.88-2-11	253 LUCAS AVE	250.00
56.42-5-17	104 MCENTEE ST	125.00
56.91-4-1	110 MAIDEN LANE	175.00
56.92-1-6	22-24 MAIDEN LANE	500.00
56.90-3-11	143 MAIN ST	125.00
56.90-6-15	146 MAIN ST	125.00
56.105-3-5	316 MAIN ST	125.00
56.35-5-18.100	5 MAPLE ST	125.00
56.32-4-39	66 MARIUS ST	125.00
56.42-1-10	17 MARYS AVE	125.00
56.42-2-37	35 MONTREPOSE AVE	175.00
56.42-2-7	49 MONTREPOSE AVE	250.00
56.42-2-6	53 MONTREPOSE AVE	175.00
56.42-2-5	57 MONTREPOSE AVE	125.00
56.35-8-18.100	139 MURRAY ST	550.00
56.35-6-20	110 NEWKIRK AVE	175.00
56.107-1-34.100	60 NOONE LANE	125.00
48.331-1-6	42 N FRONT ST	125.00
56.124-3-5	9 N. WILBUR AVE	175.00
56.36-1-25	20 NORTH ST	175.00
56.28-3-15	165 NORTH ST	175.00

56.108-3-28	18 OAK ST	175.00
56.108-3-34	19 OAK ST	125.00
56.108-3-30	26 OAK ST	125.00
56.25-2-13	17 ONEIL ST	175.00
56.25-2-14	19 ONEIL ST	125.00
56.25-3-3	24 ONEIL ST	125.00
56.25-2-19	51 ONEIL ST	175.00
48.334-5-1	126-128 ONEIL ST	175.00
48.334-5-7	146 ONEIL ST	125.00
48.333-7-18	12 ORA PLACE	125.00
56.26-4-21	26 PARK ST	125.00
48.331-5-12	8 PEARL ST	175.00
56.91-1-8	106 PEARL ST	175.00
56.91-1-6	112 PEARL ST	125.00
56.90-4-23	119 PEARL ST	225.00
56.91-1-2	126 PEARL ST	225.00
56.108-2-19	63 PINE ST	175.00
56.108-3-1	86-90 PINE ST	450.00
56.108-1-20	110 PINE ST	125.00
56.108-1-14	119 PINE ST	175.00
56.91-6-16	145 PINE ST	225.00
56.91-5-31	188 PINE ST	350.00
56.91-5-6	189 PINE ST	1225.00
56.33-3-25	75 PINE GROVE AVE	125.00
56.36-11-9	1 PONCHOCKIE ST	125.00
56.26-8-40	32 PRINCE ST	125.00
48.334-3-9	31 PROGRESS ST	125.00
56.109-2-30	15 PROSPECT ST	350.00
56.108-4-23	61 PROSPECT ST	175.00
56.109-1-38	62 PROSPECT ST	175.00
56.92-4-16	161 PROSPECT ST	175.00
56.33-2-15	18 S. CLINTON AVE	125.00
56.124-4-16	14 S PINE ST	125.00
56.49-2-5	34 S WALL ST	125.00
56.50-5-23	14 RAVINE ST	350.00
56.42-10-16	66 RAVINE ST	125.00
48.73-4-45	58 ROOSEVELT AVE	175.00
56.32-6-18	16 S. WASHINGTON AVE	125.00
56.92-1-27	59 ST JAMES ST	350.00
56.92-5-3	80 ST JAMES ST	225.00
56.91-6-7	96 ST JAMES ST	225.00
56.91-4-12	142-144 ST JAMES ST	450.00
56.91-1-27	152 ST JAMES ST	175.00
56.27-8-13	13 SECOND AVE	175.00
56.27-4-15	47 SECOND AVE	125.00
56.26-8-61	56-58 SMITH AVE	175.00

56.26-8-51	67 SMITH AVE	50.00
56.25-4-2	147 SMITH AVE	175.00
48.334-7-10	161 SMITH AVE	175.00
48.334-1-9	202 SMITH AVE	125.00
48.333-4-17	230 SMITH AVE	125.00
48.333-5-10	235 SMITH AVE	175.00
48.333-3-5	271 SMITH AVE	250.00
48.312-2-13	25 SNYDER AVE	225.00
56.35-2-33	21 SPRING ST	125.00
56.42-13-12	140 SPRING ST	225.00
48.82-5-42	9 STANLEY ST	125.00
48.82-3-31	14 STEPHAN ST	175.00
48.82-3-27	45 STEPHAN ST	125.00
48.82-3-47	76 STEPHAN ST	125.00
48.82-3-15	89 STEPHAN ST	500.00
56.35-3-9	32 STUYVESANT ST	225.00
56.33-3-16	22 SUMMER ST	125.00
56.33-3-13.100	34 SUMMER ST	125.00
56.36-2-21.100	35 SYCAMORE ST	125.00
56.36-3-18	56 SYCAMORE ST	250.00
48.75-2-22	104 TAMMANY ST	125.00
48.318-2-12	177 TENBROECK AVE	225.00
56.27-5-11	87-89 THIRD AVE	125.00
56.27-5-2	139 THIRD AVE	225.00
48.302-4-26	15 TIETJEN AVE	500.00
56.36-1-4	47 TOMPKINS ST	125.00
56.25-4-7	110 TREMPER AVE	250.00
48.333-8-10	159 TREMPER AVE	175.00
48.333-8-9	163 TREMPER AVE	125.00
48.333-9-26	164 TREMPER AVE	125.00
48.333-6-7	191 TREMPER AVE	125.00
48.82-10-35	94 TUBBY ST	175.00
56.93-3-11	10 VANBUREN ST	225.00
56.93-2-15	23 VANBUREN ST	125.00
56.93-2-21	43 VANBUREN ST	175.00
56.109-1-10	50 VANBUREN ST	175.00
56.109-1-9	52 VANBUREN ST	175.00
56.93-2-31	67 VANBUREN ST	125.00
56.108-4-16	86 VANBUREN ST	125.00
56.93-3-15	15 VANDEUSEN ST	175.00
48.82-10-8	104 VANGAASBECK ST	250.00
56.34-8-56	14-16 W. CHESTER ST	225.00
56.34-8-51	24 W. CHESTER ST	125.00
56.34-8-40	66 W. CHESTER ST	125.00
56.42-4-3	200 W. CHESTNUT ST	125.00
56.42-2-40	211 W CHESTNUT ST	125.00

56.42-4-8.301	214 W. CHESTNUT ST	125.00
56.42-4-8.201	214 W. CHESTNUT ST	125.00
56.42-4-8.304	214 W. CHESTNUT ST	125.00
56.42-4-8.202	214 W. CHESTNUT ST	125.00
56.42-2-51	257 W. CHESTNUT ST	175.00
56.26-10-41	49 W. O'REILLY ST	175.00
56.34-2-2	68 W. O'REILLY ST	1,000.00
56.34-2-7	84 W. OREILLY ST	125.00
56.34-1-21	85 W. O'REILLY ST	125.00
56.35-1-22	23 W. PIERPONT ST	225.00
56.42-7-5	50 W. PIERPONT ST	175.00
56.42-7-1	64 W. PIERPONT ST	350.00
56.42-5-3	87 W. PIERPONT ST	350.00
48.331-2-11	312 WALL ST	175.00
56.36-4-10	10 WALNUT ST	175.00
56.36-6-11.200	47 WALNUT ST	125.00
56.107-5-7	117 WASHINGTON AVE	350.00
56.90-4-36	256 WASHINGTON AVE	1350.00
56.90-3-6	279 WASHINGTON AVE	125.00
48.330-4-16	280 WASHINGTON AVE	350.00
48.330-4-24	312 WASHINGTON AVE	175.00
48.330-4-1	324 WASHINTON AVE	400.00
48.330-1-8	361 WASHINGTON AVE	350.00
56.49-2-3.200-1	200 WILBUR AVE	1750.00
48.74-1-17	7 WRENTHAM ST	175.00
56.43-2-16	1 WURTS ST	125.00
56.43-2-15	5 WURTS ST	175.00
56.26-1-55	18 WYNKOOP PLACE	175.00
	TOTAL	$85,930.00

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 14, 2018
Submitted by: Carly Winnie
Submitting Department: Parks and Recreation
Item Type: Budget Transfer
Agenda Section: New Business

Subject:
Kevin Gilfeather, Parks & Recr Re: Budget Transfer Request

Suggested Action:

Attachments:
20181102093504.pdf

Resolution 214 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR ADDING DEPARTMENT OF PUBLIC WORKS CHARGES TO THE 2019 TAX BILLS

Sponsored by: Finance & Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, the Department of Public Works has a list of unpaid invoices for various properties within the City of Kingston during the year 2018; and

WHEREAS, the Department of Public Works has billed these property owners and notified them that the charges would be added to the 2019 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 $16,705.00 be added to the 2019 Tax Roll.

SECTION 2. That this resolution shall take effect immediately.

Submitted to the Mayor this _____ day of _____, 2018

Approved by the Mayor this _____ day of _____, 2018

_____
Deidre Sills, Deputy City Clerk

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 214 2018 DPW ReLevy Charges

214

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT DPW DATE 11/14/18

Description: Request authorization to relevy $16,705 in unpaid DPW fees onto the 2019 property tax bills

Estimated Financial Impact _____ Signature _____

Motion by SS

Seconded by RS-C

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	✓	
Reynolds Scott-Childress Ward 3	✓	
~~Anthony Davis, Ward 6~~ Jeffrey Ventura Morell, W.1	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✓	

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

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

Edward Norman, Superintendent

Steven T. Noble, Mayor

October 1, 2018

Common Council
President James Noble
420 Broadway
Kingston, NY 12401

Re: Unpaid Invoice for Tax Roll - 2019

President Noble;

Enclosed please find a list of unpaid invoices from the Department of Public Works to be applied to the 2019 property tax bills. Your assistance in this matter is greatly appreciated.

Sincerely,

Mary Jo Wiltshire

Mary Jo Wiltshire
Finance and Operations Administrator

Enc.

Cc: Edward Norman, Superintendent
John Tuey, Comptroller

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 14, 2018
Submitted by: Carly Winnie
Submitting Department: Public Works
Item Type: Proposed Resolution
Agenda Section: New Business

Subject:
MaryJo Wiltshire, DPW Re: DPW charges for tax levy

Suggested Action:

Attachments:
20181102093736.pdf

2018 Re-Levy

S/B/L	ADDRESS		AMT DUE
56.43-5-20	14	Abeel St	$ 85.00
56.50-6-25	170	Abeel St	$ 25.00
56.36-11-26	37	Abryun St	$ 50.00
48.80-2-7	117	Albany Ave	$ 85.00
48.333-2-2	160	Albany Ave	$ 25.00
48.302-3-3	392	Albany Ave	$ 85.00
56.34-3-28	30	Andrew St	$ 85.00
48.334-7-15	15	Ardsley St	$ 40.00
56.26-8-4	15	Arlington Pl	$ 75.00
56.42-3-4	19	Augusta St	$ 25.00
56.42-3-1.100	33	Augusta St	$ 50.00
56.48-1-15	326	Boulevard	$ 110.00
56.34-5-18	81	Brewster St	$ 25.00
56.25-3-6	620	Broadway	$ 725.00
56.25-1-11	694	Broadway	$ 50.00
56.25-1-9.100	702	Broadway	$ 220.00
56.109-3-27	57	Cedar St	$ 50.00
56.109-4-9	60	Cedar St	$ 85.00
56.109-4-17	84	Cedar St	$ 25.00
56.109-2-19	88	Cedar St	$ 340.00
56.109-2-17	102	Cedar St	$ 50.00
56.108-5-17	129	Cedar St	$ 85.00
56.108-6-21	15	Clinton Ave	$ 85.00
56.108-6-19	21	Clinton Ave	$ 25.00
56.108-3-18	77	Clinton Ave	$ 25.00
56.108-3-17	81	Clinton Ave	$ 85.00
56.92-3-39	100	Clinton Ave	$ 255.00
56.108-1-32	113	Clinton Ave	$ 25.00
56.92-5-14	131	Clinton Ave	$ 85.00
56.92-4-2	150	Clinton Ave	$ 40.00
48.312-3-2	31	Coffey Place	$ 25.00
56.36-9-16	35	Crane St	$ 25.00
56.34-10-3	623-629	Delaware Ave	$ 1,030.00
48.302-4-5	6	Deyo St	$ 85.00
48.333-7-14	45	Downs St	$ 85.00
56.25-2-20	46	Downs St	$ 85.00
48.333-9-9	100	Downs St	$ 85.00

2018 Re-Levy

S/B/L	ADDRESS		AMT DUE
48.334-1-2	114	Downs St	$ 170.00
48.333-4-12	121	Downs St	$ 85.00
48.318-2-14	147	Downs St	$ 85.00
48.318-6-7	178	Downs St	$ 25.00
48.318-6-12	200	Downs St	$ 85.00
56.26-12-35	50	E Chester St	$ 25.00
56.26-12-31	62	E Chester St	$ 25.00
56.36-4-15	249	E Union St	$ 135.00
56.25-1-27	18	Elmendorf St	$ 250.00
48.333-2-24	55	Elmendorf St	$ 85.00
48.333-3-12	103	Elmendorf St	$ 170.00
48.317-3-9	135	Elmendorf St	$ 25.00
48.318-1-19	185	Elmendorf St	$ 85.00
56.108-2-14	58	Fair St	$ 85.00
56.108-2-28	81	Fair St	$ 50.00
56.107-3-8	117	Fair St	$ 135.00
56.91-6-23	150	Fair St	$ 50.00
56.105-2-22	46	Fairmont Ave	$ 25.00
48.82-8-41	98	Florence St	$ 85.00
56.26-1-48	76	Foxhall Ave	$ 85.00
48.82-5-45	154	Foxhall Ave	$ 85.00
48.82-4-1	224	Foxhall Ave	$ 25.00
48.82-3-30.200	244	Foxhall Ave	$ 170.00
48.318-8-10	319	Foxhall Ave	$ 170.00
56.26-1-59	118-120	Foxhall Ave	$ 85.00
56.93-2-7	28	Franklin St	$ 255.00
56.92-3-30	47	Franklin St	$ 25.00
56.93-2-1	54	Franklin St	$ 85.00
56.108-1-27	109	Franklin St	$ 135.00
56.108-3-5	122	Franklin St	$ 85.00
56.108-1-28	105-107	Franklin St	$ 365.00
56.92-3-28	39-41	Franklin St	$ 25.00
56.92-4-32	90	Furnace St	$ 85.00
56.26-7-54	76	Garden St	$ 50.00
56.36-3-6	59	Gill St	$ 100.00
56.40-1-1	75	Glen St	$ 85.00
56.90-4-16	71	Green St	$ 25.00

2018 Re-Levy

S/B/L	ADDRESS		AMT DUE
48.331-7-11	92	Green St	$ 25.00
48.330-3-21	126	Green St	$ 85.00
56.90-4-14	79-83	Green St	$ 170.00
56.109-4-27	67	Greenkill Ave	$ 25.00
56.124-4-10.200	208	Greenkill Ave	$ 85.00
56.26-12-51.200	272	Hasbrouck Ave	$ 110.00
56.26-11-38	311	Hasbrouck Ave	$ 170.00
56.26-12-37	318	Hasbrouck Ave	$ 25.00
56.26-6-14	402	Hasbrouck Ave	$ 85.00
56.26-6-17	416	Hasbrouck Ave	$ 520.00
56.26-6-3	442	Hasbrouck Ave	$ 195.00
56.26-8-45	484	Hasbrouck Ave	$ 25.00
56.109-1-23	33	Henry St	$ 110.00
56-109-3-6	42	Henry St	$ 25.00
56.109-3-4	46	Henry St	$ 50.00
56.109-1-31	63	Henry St	$ 25.00
56.109-2-5	76	Henry St	$ 495.00
56.109-2-3	82	Henry St	$ 110.00
56.108-5-4	112	Henry St	$ 210.00
56.108-3-26	147	Henry St	$ 425.00
56.26-10-11	53	Hoffman St	$ 50.00
56.26-10-33	54	Hoffman St	$ 85.00
56.50-5-11	15	Hone St	$ 25.00
56.42-6-19	96	Hone St	$ 25.00
48.312-5-5	48	Howland Ave	$ 85.00
48.70-1-33	250	Hurley Ave	$ 75.00
56.26-9-11	130	Jansen Ave	$ 25.00
56.26-9-20.100	131	Jansen Ave	$ 85.00
56.26-9-16	139	Jansen Ave	$ 85.00
56.26-9-15	143	Jansen Ave	$ 110.00
48.79-1-3	27	Joys Lane	$ 85.00
56.92-3-16	20	Liberty St	$ 85.00
56.92-4-45	65	Liberty St	$ 85.00
48.83-2-2.100	174	Lincoln St	$ 25.00
56.32-1-7	54	Linderman Ave	$ 25.00
56.32-1-4	62	Linderman Ave	$ 50.00
56.32-2-19	116	Linderman Ave	$ 40.00

2018 Re-Levy

S/B/L	ADDRESS		AMT DUE
56.32-1-24	135	Linderman Ave	$ 85.00
56.39-1-11	254	Linderman Ave	$ 50.00
56.36-8-4.100	48	Lindsley Ave	$ 50.00
48.82-5-7	20	Linwood Pl	$ 50.00
56.106-2-6	46	Lounsbury Pl	$ 25.00
48.270-5-9	14	Madison Ave	$ 50.00
56.90-4-32	112	Main Street	$ 35.00
48.73-1-15	147	Manor Ave	$ 85.00
48.73-3-2	204	Manor Ave	$ 25.00
56.42-1-8	23	Mary's Ave	$ 25.00
56.28-3-3	189	North St	$ 85.00
56.108-3-29	24	Oak St	$ 35.00
56.25-2-13	17	O'Neil St	$ 85.00
48.318-7-12	201	O'Neil St	$ 85.00
48.318-9-3	204	O'Neil St	$ 25.00
56.31-3-20	25	Overlook Dr	$ 25.00
56.91-1-8	106	Pearl St	$ 85.00
56.90-5-17	153	Pearl St	$ 25.00
56.124-2-28	15	Pine St	$ 85.00
56.124-2-27	17	Pine St	$ 85.00
56.108-3-45	66	Pine St	$ 195.00
56.108-2-23	81	Pine St	$ 85.00
56.92-5-25	164	Pine St	$ 25.00
56.91-5-29	184	Pine St	$ 50.00
56.26-7-40	12	Prince St	$ 50.00
56.26-6-6	31	Prince St	$ 25.00
56.26-9-6	60	Prince St	$ 170.00
56.109-2-28	23	Prospect St	$ 25.00
56.33-2-11	30	S Clinton Ave	$ 75.00
56.91-4-10	137	S James St	$ 25.00
48.318-7-14	56	S Manor Ave	$ 25.00
56.124-4-16	14	S Pine St	$ 85.00
56.33-1-19	47	S Pine St	$ 85.00
56.32-6-18	16	S Washington Ave	$ 75.00
48.82-4-47	49	Shufeldt St	$ 85.00
56.26-8-38	19	Smith Ave	$ 85.00

2018 Re-Levy

S/B/L	ADDRESS		AMT DUE
56.26-8-51	67	Smith Ave	$ 85.00
48.334-7-9	173	Smith Ave	$ 25.00
48.82-3-36	34	Stephan St	$ 25.00
48.82-3-47	76	Stephan St	$ 50.00
56.36-2-8	43	Sycamore St	$ 85.00
56.36-2-7	47	Sycamore St	$ 85.00
48.334-2-12.100	155	TenBroeck Ave	$ 25.00
48.318-2-13	173	TenBroeck Ave	$ 25.00
48.318-2-8	195	TenBroeck Ave	$ 50.00
56.27-7-22	31	Third Ave	$ 85.00
56.27-6-10	88	Third Ave	$ 25.00
48.74-2-13	8	Tietjen Ave	$ 85.00
48.74-2-15	14	Tietjen Ave	$ 25.00
56.36-1-4	47	Tompkins St	$ 50.00
48.334-7-19	128	Tremper Ave	$ 75.00
48.333-8-10	159	Tremper Ave	$ 85.00
56.93-3-8	20	Van Buren St	$ 85.00
56.93-3-4	34	Van Buren St	$ 85.00
56.93-3-3	36	Van Buren St	$ 85.00
56.93-3-6	26	Van Buren St	$ 85.00
56.26-2-15	23	Vangaasbeck St	$ 85.00
56.34-9-18	65	W Chestnut St	$ 25.00
56.34-1-18	69	W O'Reilly St	$ 25.00
56.34-1-19	75	W O'Reilly St	$ 25.00
56.42-12-6	136	W Pierpont St	$ 110.00
56.42-12-5	144	W Pierpont St	$ 85.00
56.43-2-12	64	W Union St	$ 25.00
56.107-3-16	110	Wall St	$ 25.00
56.91-3-15	220	Wall St	$ 110.00
56.90-4-2	268	Washington Ave	$ 85.00
48.330-4-20	298	Washington Ave	$ 25.00
48.330-1-13	345	Washington Ave	$ 25.00
48.330-1-8	361	Washington Ave	$ 50.00
48.330-1-1	389	Washington Ave	$ 50.00
56.107-1-11	173-177	Washington Ave	$ 25.00
56.33-1-12	425	Wilbur Ave	$ 85.00
48.74-1-17	7	Wrentham St	$ 85.00

2018 Re-Levy

S/B/L	ADDRESS		AMT DUE
48.270-3-9	95	Wrentham St	$ 85.00
56.43-1-16	11	Wurst St	$ 25.00
56.26-1-55	18	Wynkoop Pl	$ 85.00

$ 16,705.00

Resolution 215 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR ADDING ENERGY IMPROVEMENT CORPORATION CHARGES TO THE 2019 TAX BILLS

Sponsored by: Finance & Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, the Energy Improvement Corporation has a property that benefited from the Energize NY program within the City of Kingston during the year 2018; and

WHEREAS, the Energy Improvement Corporation has billed the property owner and notified them that the charges would be added to the 2019 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 $1,005.81 be added to the 2019 Tax Roll.

SECTION 2. That this resolution shall take effect immediately.

Submitted to the Mayor this _____ day of _____, 2018

Approved by the Mayor this _____ day of _____, 2018

_____
Deidre Sills, Deputy City Clerk

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 215 2018 Energy Improve Corp relevy

2,5

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 Comptroller DATE 11/14/18

Description: Authorize relevy of $1,005.81 for Energy Improvement Corp charges onto 2019 tax bills

Estimated Financial Impact -0 Signature

Motion by RS-C

Seconded by JV-M

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	✓	
Reynolds Scott-Childress Ward 3	✓	
~~Anthony Davis, Ward 6~~ Jeffrey Ventura Morell, Ward 1	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✓	

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

ENERGY IMPROVEMENT CORPORATION
PROGRAM: ENERGIZE NY
BENEFITED PROPERTIES IN: City of Kingston, NEW YORK
FUNDED PROJECTS(S) REPAYMENT SUBMISSION FOR 2019

City of Kingston

Municipality	Section, Block and Lot	Property Owner	Address	Amount of EIC Levy added to 2019 Tax Bill	Date of Reimbursement Payment Due to EIC from Kingston for 2019 Levy	Current Balance of EIC Funding prior to 2019 payment	Final Year of EIC Levy onto Tax Bill(s)	Date of Finance Agreement	New or Existing Financing	Original Amount of Financing
City of Kingston	56.26-6-38.100	446 Broadway, LLC	446 Broadway, Kingston, NY 12401	$1,005.81	03/14/17	$11,036.62	2034	7/25/2016	Existing	$11,910.95
Total Amount due to EIC				$1,005.81	03/16/19					

Resolution 216 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, AUTHORIZING ADOPTING A BOND ORDINANCE IN THE SUM OF $20,657.00 FOR ADDITIONAL FUNDING OF THE ALBANY AVENUE AT I-587 ROUNDABOUT, SEWER BETTERMENT PROJECT

Finance and Audit Committee: Aldermen: Koop, Scott-Childress, J. Noble, Schabot, Brown

WHEREAS, the sum of $1,080,000.00 was previously authorized for the Albany Avenue at I-587 Roundabout, Sewer Betterment Project; and

WHEREAS, a request is made for bonding in the additional amount of $20,657.00 due to the fact that the amount of $1,080,000.00 was based on early estimates to fund the Albany Avenue at I-587 Roundabout, Sewer Betterment Project.

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

SECTION-1. That the Common Council authorizes an amount of $20,657.00 be provided through General Municipal bonding to fund the Albany Avenue at I-587 Roundabout, Sewer Betterment Project.

SECTION-2. This resolution shall take effect immediately.

Submitted to the Mayor this _____ day of _____, 2018

_____

Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____ day of _____, 2018

_____

Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 216 2018 Addl Bond Albany Ave I 587 Roundabout Sewer Betterment Project

216

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Comptroller on Behalf of Engineering DATE 11/14/18

Description: Increase bonding authorization for Sewer betterment at Albany Ave / I-587 Roundabout project ~~from~~ to a total of $1,100,657.

Estimated Financial Impact $20,657 Signature

Motion by SS

Seconded by RS-C

Action Required:

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

Committee Vote	YES	NO
Douglas Koop, Chairman	☑	☐
Reynolds Scott-Childress Ward 3	☑	☐
~~Anthony Davis, Ward 6~~ Jeffrey Ventura Morell, Ward 1	☑	☐
Patrick O'Reilly, Ward 7	☑	☐
Steven Schabot, ~~Ward 8~~	☒	☐

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

John M. Schultheis, P.E., City Engineer

Steven T. Noble, Mayor

October 16, 2018

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

RE: Albany Avenue at I-587 Roundabout, Sewer Betterment

Dear President Noble:

Borrowing of $1,080,000.00 for this project was authorized by resolution 157 of 2018. This amount was based on early estimates of the City's expected share of the project. Based on the low bid received by NYSDOT, the actual amount due to NYSDOT is 1,100,656.77, which exceeds the authorized borrowing

Therefore, it is requested to increase borrowing from 1,080,000.00 to 1,100,656.77, an increase of $20,656.77.

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

Respectfully,

John M. Schultheis
City Engineer

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

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Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 14, 2018
Submitted by: Carly Winnie
Submitting Department: Engineering
Item Type: Budget Modification
Agenda Section: New Business

Subject:
John Schulteis, Engineer Re: Albany Avenue at I-587 Roundabout, Sewer Betterment

Suggested Action:

Attachments:
10-16-18 Borrowing Communication for Albany Ave Betterment to NYSDOT.pdf

BOND ORDINANCE DATED DECEMBER 4, 2018.

AN ORDINANCE AUTHORIZING THE ISSUANCE OF AN ADDITIONAL $20,657 BONDS OF THE CITY OF KINGSTON, ULSTER COUNTY, NEW YORK, TO PAY COSTS IN CONNECTION WITH THE SANITARY SEWER REPLACEMENT PROJECT FOR THE I-587/ALBANY AVE/BROADWAY INTERSECTION, IN AND FOR SAID CITY.

BE IT ORDAINED, 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 object or purpose of paying costs in connection with the Sanitary Sewer Replacement Project for the I-587/Albany Ave/Broadway Intersection, including engineering and design, construction, and construction inspection, in and for the City of Kingston, Ulster County, New York, there are hereby authorized to be issued an additional $20,657 bonds pursuant to the provisions of the Local Finance Law. Said object or purpose is hereby authorized at the new maximum estimated cost of $1,100,657.

Section 2. The plan for the financing of such $1,100,657 maximum estimated cost is as follows:

a) By the issuance of the $800,000 bonds of said City heretofore authorized to be issued therefor pursuant to a bond ordinance dated December 5, 2017;

b) By the issuance of the $280,000 bonds of said City heretofore authorized to be issued therefor pursuant to a bond ordinance dated August 7, 2018; and

c) By the issuance of the additional $20,657 bonds of said City herein authorized.

Section 3. It is hereby determined that the period of probable usefulness of the aforesaid specific object or purpose is forty years, pursuant to subdivision 4 of paragraph a of Section 11.00 of the Local Finance Law.

Section 4. The faith and credit of said City of Kingston, Ulster County, New York, are hereby irrevocably pledged for the payment of the principal of and interest on such obligations as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such obligations becoming due and payable in such year. There shall annually be levied on all the taxable real property of said City, a tax sufficient to pay the principal of and interest on such obligations as the same become due and payable.

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

Section 6. Such bonds shall be in fully registered form and shall be signed in the name of the City of Kingston, Ulster County, New York, by the manual or facsimile signature of the City Comptroller and a facsimile of its corporate seal shall be imprinted or impressed thereon and may be attested by the manual or facsimile signature of the City Clerk.

Section 7. All other matters, except as provided herein relating to such bonds, including determining whether to issue such bonds having substantially level or declining debt service and all matters related thereto, prescribing whether manual or facsimile signatures shall appear on said bonds, prescribing the method for the recording of ownership of said bonds, appointing the fiscal agent or agents for said

bonds, providing for the printing and delivery of said bonds (and if said bonds are to be executed in the name of the City by the facsimile signature of the City Comptroller, providing for the manual countersignature of a fiscal agent or of a designated official of the City), the date, denominations, maturities and interest payment dates, place or places of payment, and also including the consolidation with other issues, shall be determined by the City Comptroller. It is hereby determined that it is to the financial advantage of the City not to impose and collect from registered owners of such serial bonds any charges for mailing, shipping and insuring bonds transferred or exchanged by the fiscal agent, and, accordingly, pursuant to paragraph c of Section 70.00 of the Local Finance Law, no such charges shall be so collected by the fiscal agent. 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.

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

1) Such obligations are authorized for an object or purpose for which said City is not authorized to expend money, or

2) The provisions of law which should be complied with at the date of publication of this ordinance are not substantially complied with,

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

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

Section 9. 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 10. The proceeds of the bonds herein authorized and any bond anticipation notes issued in anticipation of said bonds may be applied to reimburse the City for expenditures made after the effective date of this ordinance for the purpose for which said bonds are authorized. The foregoing statement of intent with respect to reimbursement is made in conformity with Treasury Regulation Section 1.150-2 of the United States Treasury Department.

Section 11. This ordinance, which takes effect immediately, shall be published in summary form in The Daily Freeman, which is hereby designated as the official newspaper of said City for such purpose, together with a notice of the City Clerk in substantially the form provided in 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:

_____ VOTING _____

_____ VOTING _____

_____ VOTING _____

_____ VOTING _____

_____ VOTING _____

_____ VOTING _____

_____ VOTING _____

_____ VOTING _____

_____ VOTING _____

_____ VOTING _____

The ordinance was thereupon declared duly adopted.

* * * * * *

CERTIFICATION

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

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

1. That a meeting of the Issuer was duly called, held and conducted on the 4th day of December, 2018.
2. That such meeting was a **special** **regular** (circle one) meeting.
3. That attached hereto is a proceeding of the Issuer which was duly adopted at such meeting by the Common Council of the Issuer.
4. That such attachment constitutes a true and correct copy of the entirety of such proceeding as so adopted by said Common Council.
5. That all members of the Common Council of the Issuer had due notice of said meeting.
6. That said meeting was open to the general public in accordance with Section 103 of the Public Officers Law, commonly referred to as the "Open Meetings Law".
7. That notice of said meeting (the meeting at which the proceeding was adopted) was caused to be given PRIOR THERETO in the following manner:

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

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

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Issuer this _____ day of December, 2018.

_____
City Clerk

(CORPORATE SEAL)

4148-0278-6329

LEGAL NOTICE OF ESTOPPEL

The bond ordinance, summary of which is published herewith, has been adopted on December 4, 2018, 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,

_____, 2018.

_____
City Clerk

BOND ORDINANCE DATED DECEMBER 4, 2018.

AN ORDINANCE AUTHORIZING THE ISSUANCE OF AN ADDITIONAL $20,657 BONDS OF THE CITY OF KINGSTON, ULSTER COUNTY, NEW YORK, TO PAY COSTS IN CONNECTION WITH THE SANITARY SEWER REPLACEMENT PROJECT FOR THE I-587/ALBANY AVE/BROADWAY INTERSECTION, IN AND FOR SAID CITY.

Specific object or purpose:	Sanitary Sewer Replacement Project for the I-587/Albany Ave/Broadway Intersection
Period of probable usefulness:	40 years
Revised maximum estimated cost:	$1,100,657
Amount of obligations to be issued pursuant to this ordinance:	$20,657 bonds/$1,080,00 previously authorized

orrick

Orrick, Herrington & Sutcliffe LLP
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New York, NY 10019-6142

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Thomas E. Myers

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F *+1 212 506 5151*

December 4, 2018

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

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

Re: City of Kingston, Ulster County, New York
Sanitary Sewer Replacement Project – Additional $20,657 Bonds
Orrick File: 42394-2-75

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 Common Council.

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

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

1. An ORIGINALLY certified copy of the enclosed bond ordinance, showing the vote taken thereon.

2. An ORIGINAL printer's affidavit of publication of the summary Legal Notice of estoppel from the official newspaper.

Please do not hesitate to call if you have any questions.

With best wishes,

Very truly yours,

Tom

Thomas E. Myers
TEM/es
Enclosures

4148-0278-6329

ADDITIONAL MONEY BOND ORDINANCE

At a regular meeting of the Common Council of the City of Kingston, Ulster County, New York, held at the Common Council Chambers, City Hall, 420 Broadway, in said City, on the 4th day of December, 2018, at _____ o'clock P.M., Prevailing Time.

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

PRESENT:

ABSENT:

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

Resolution 218 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, RECOMMENDING APPROVAL FOR BUDGET MODIFICATIONS TO PROVIDE FUNDING FOR CITY HALL ROOF REPAIRS

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Morell, O'Reilly, Schabot

WHEREAS, a request is made for a 2018 budget modification to provide funding for City Hall Roof Repairs; and

WHEREAS, the sum of $225,654.84 was received by the City as insurance reimbursement for wind and water damage to the City Hall Roof; and

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

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

SECTION 1. That the following lines be increased as follows:

Increase A1-1620-13.5301	Contracted Services	$225,654.84
Increase A1-1620-22.42680	Insurance Recovery	$225,654.84

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____
Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 218 2018 Budget Mod City Hall Roof Repairs

218

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Comptroller on behalf of Engineering DATE 11/14/18

Description: Request following 2018 budgetary modification to provide funding for City Hall Roof Repairs.

Increase A1162013.5301 Contracted Services $225,654.84

Increase A1162022.42680 Insurance Recovery $225,654.84

Estimated Financial Impact $0 Signature

Motion by RS-S

Seconded by PO'R

Action Required:

Committee Vote	YES	NO
Douglas Koop, Chairman	✓	
Reynolds Scott-Childress Ward 3	✓	
~~Anthony Davis, Ward 6~~ Jeffrey Ventura Morell, Ward 1	✓	
Patrick O'Reilly, Ward 7	✓	
Steven Schabot, Ward 8	✗	

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

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

John Tuey, Comptroller

Steven T. Noble, Mayor

November 1, 2018

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

RE: City Hall Roof Repair Reserve

Dear Alderman at Large Noble,

The City received a $225,654.84 insurance reimbursement for wind and water damage to City Hall Roof caused during the 3/2/18 winter storm. I recommend the Common Council to establish a Capital Reserve so that these funds can be used in the first instance to pay for the necessary repairs. The maximum estimated cost of the repairs for which these funds will be used is $298,700 (See Attached Estimate: Roof Removal and Replacement $242,700, Interior Restorations $18,100, Exterior Repointing $37,900). Additional non-storm damage improvements are included in the attached estimate but are not part of the scope of work to be awarded this year.

Respectfully,

John R. Tuey
Comptroller, City of Kingston

cc: Mayor Steven T. Noble
John Schultheis, City Engineer
Carly Winnie, City Clerk

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

Agenda Item No:

Finance and Audit Committee Agenda Item Report

Meeting Date: November 14, 2018
Submitted by: Carly Winnie
Submitting Department: Comptroller
Item Type: Authorization Request
Agenda Section: New Business

Subject:
John Tuey, Comptroller Re: City Hall Roof Repair Reserve

Suggested Action:

Attachments:
City Hall Roof Repair Reserve.pdf

KINGSTON CITY HALL ROOF & TOWER RESTORATION

KINGSTON, NEW YORK

PRELIMINARY ESTIMATE

LACEY THALER REILLY WILSON

ESTIMATE PREPARED BY:

danda inc.

CONSTRUCTION COST CONSULTANT

SEPTEMBER 18, 2018

KINGSTON CITY HALL ROOF & TOWER RESTORATION

KINGSTON, NEW YORK

PRELIMINARY ESTIMATE

LACEY THALER REILLY WILSON

SEPTEMBER 18, 2018

SHEET #	SHEET TITLE	DATED
G001	COVER SHEET	9-11-18
G002	NOTES, SYMBOLS AND ABBREVIATIONS	9-11-18
A001	EXISTING ROOF PLAN	9-11-18
A201	EXTERIOR TOWER ELEVATIONS	9-11-18
A202	EXTERIOR TOWER ELEVATIONS	9-11-18
A203	EXTERIOR TOWER ELEVATIONS	9-11-18
A251	INTERIOR ELEVATIONS	9-11-18
A252	INTERIOR ELEVATIONS	9-11-18
A301	TOWER SECTIONS	9-11-18
A401	ENLARGED TOWER PLANS	9-11-18
A501	ROOF DETAILS	9-11-18
A502	STAIR DETAILS	9-11-18

KINGSTON CITY HALL ROOF & TOWER RESTORATION

PRELIMINARY ESTIMATE

LACEY THALER REILLY WILSON

LIST OF ASSUMPTIONS

SEPTEMBER 18, 2018

PRICING BASED UPON CURRENT SEPTEMBER 1, 2018 NEW YORK STATE DEPARTMENT OF LABOR ULSTER COUNTY WAGE RATES, FRINGES, BENEFITS, PAYROLL TAXES; MARKET PLACE MATERIAL PRICING AND RENTAL COSTS FOR EQUIPMENT INCLUSIVE OF TRADE CONTRACTORS OH&P. ALSO INCLUDED IS AN APPRENTICE PROGRAM PER THE CITY OF KINGSTON.

THE FOLLOWING IS TO BE CONSIDERED TO BE STAND ALONE PROJECT:
- ROOF REMOVAL AND REPLACEMENT

THE FOLLOWING ARE CONSIDERED TO BE A SINGLE PROJECT:
- INTERIOR REPOINTING - SECOND FLOOR
- INTERIOR REPOINTING - THIRD FLOOR & THIRD FLOOR RCP
- INTERIOR REPOINTING - LOWER BELFRY
- INTERIOR REPOINTING - UPPER BELFRY
- INTERIOR RESTORATIONS
- EXTERIOR REPOINTING (ONLY)

THE FOLLOWING IS CONSIDERED TO BE STAND ALONE ALTERNATE
- EXTERIOR WALLS - REPOINTING

WE HAVE INCLUDED THE FOLLOWING ALLOWANCES

ROOF REMOVAL AND REPLACEMENT

REPAIR & REPLACE COMPROMISED TECTUM DECK - 5% ALLOWANCE
- REMOVAL AND REPLACEMENT OF SLATE TILES (ALLOWANCE - 50 EA)
- ROOF ACCESS STAIRS ($3,480 MATERIAL ALLOWANCE)

ROOF CONTRACT IS BASED UPON A 2018 START AND COMPETITION

ALL OTHER CONTRACTS ARE BASED UPON A 2019 START AND COMPETITION.

danda inc.

KINGSTON CITY HALL ROOF & TOWER RESTORATION

LACEY THALER REILLY WILSON

SEPTEMBER 18, 2018

	DESCRIPTION	PRELIMINARY ESTIMATE QUANTITY	U/M	UNIT PRICE	EXTENSION	TOTAL
1	ROOF REMOVAL AND REPLACEMENT					$242,700
32	INTERIOR REPOINTING - SECOND FLOOR					$37,800
41	INTERIOR REPOINTING - THIRD FLOOR & THIRD FLOOR RCP					$67,000
53	INTERIOR REPOINTING - LOWER BELFRY					$67,800
64	INTERIOR REPOINTING - UPPER BELFRY					$28,900
79	EXTERIOR REPOINTING (ONLY)					$37,900
72	INTERIOR RESTORATIONS					$18,100
89	EXTERIOR WALLS - REPOINTING ALTERNATE					ALTERNATE
	TOTAL					**$500,200**
	ALTERNATE EXTERIOR WALLS - REPOINTING					**$285,600**

KINGSTON CITY HALL ROOF & TOWER RESTORATION

LACEY THALER REILLY WILSON

SEPTEMBER 18, 2018

	DESCRIPTION	PRELIMINARY ESTIMATE QUANTITY	U/M	UNIT PRICE	EXTENSION	TOTAL
1	**ROOF REMOVAL AND REPLACEMENT**	5,755	**RSF**	**$42.17**		**$242,700**
2	REMOVAL OF EXISTING ROOF ASSEMBLY	5,755	SF	$2.90	$16,690	
3	REMOVE EXISTING COPPER FASCIA FOR RE-INSTALLATION	318	LF	$10.30	$3,275	
4	TRASH CHUTE & DEBRIS REMOVAL	1	LS	$7,200.00	$7,200	
5	REPAIR & REPLACE COMPROMISED TECTUM DECK - 5% ALLOWANCE	288	SF	$11.40	$3,283	
6	NEW ROOF BLOCKING AT PERIMETER	318	LF	$6.50	$2,067	
7	NEW 2" RIGID INSULATION	5,755	SF	$2.60	$14,963	
8	NEW 2 1/2" TAPERED RIGID INSULATION	5,755	SF	$4.00	$23,020	
9	NEW POLYSIO COVER BOARD	5,755	SF	$1.70	$9,784	
10	NEW 60 MIL EPDM ROOF MEMBRANE & UPTURNS	6,185	SF	$4.80	$29,688	
11	NEW ROOF BLOCKING AT CURB (B1/A501)	112	LF	$7.00	$784	
12	NEW ALUMINUM FLASHING AT CURB (B1/A501)	112	LF	$22.20	$2,486	
13	NEW VENT FLASHING ASSEMBLY (A501)	4	LF	$816.00	$3,264	
14	NEW BLOCKING AT TOWER TYPICAL (E1/A501)	35	LF	$7.00	$245	
15	NEW COPPER COUNTERFLASHING AT TOWER TYPICAL(E1/A501)	35	LF	$22.20	$777	
16	NEW ROOF SEALANT AT TOWER TYPICAL (E1/A501)	35	LF	$11.10	$389	
17	NEW COPPER STRIP @ COPING (E8/A501)	318	LF	$10.30	$3,275	
18	RE-INSTALL EXISTING COPPER FASCIA @ COPING (E8/A501)	318	LF	$12.40	$3,943	
19	NEW COPPER FASCIA DRIP EDGE & CLEAT@ COPING (E8/A501)	318	LF	$10.30	$3,275	
20	REMOVAL AND REPLACEMENT OF SLATE TILES (ALLOWANCE - 50 EA)	50	EA	$130.60	$6,530	
21	REINSTALL CHIMNEY, REINFORCE AT BASE, ADD GUY WIRES	1	EA	$4,352.00	$4,352	
22	REMOVE AND REPLACE LIGHTNING PROTECTION	570	LF	$24.60	$14,022	
23	INSTALLATION OF ROOF ANCHORS	2	EA	$816.00	$1,632	
24	ROOF ACCESS STAIRS ($3,480 MATERIAL ALLOWANCE)	1	EA	$8,040.00	$8,040	
25	ALLOW FOR HOISTING OF MATERIAL	8	DAYS	$2,064.00	$16,512	
26	ALLOW FOR TEMPORARY STAIR TO ACCESS ROOF	1	LS	$2,736.00	$2,736	
27	TEMPORARY PROTECTION	570	SF	$8.90	$5,073	
28	GENERAL CONDITIONS, OVERHEAD, INSURANCE, BOND & FEE	17.80%		$187,305.50	$33,340	
29	SUBTOTAL			$220,645.88		
30	DESIGN & CONSTRUCTION CONTINGENCY	10.00%		$220,645.88	$22,065	
31						
32	**INTERIOR REPOINTING - SECOND FLOOR**					**$37,800**
33	TEMPORARY SCAFFOLDING	3,879	CF	$1.20	$4,655	
34	REPOINT INTERIOR WYTHE	842	SF	$23.40	$19,703	
35	CLEANING OF INTERIOR WYTHE	842	SF	$3.40	$2,863	
36	REPAIR GYPSUM BLOCK	1	LS	$753.30	$753	
37	GENERAL CONDITIONS, OVERHEAD, INSURANCE, BOND & FEE	23.00%		$27,973.70	$6,434	
38	SUBTOTAL			$34,407.65		
39	DESIGN & CONSTRUCTION CONTINGENCY	10.00%		$34,407.65	$3,441	
40						
41	**INTERIOR REPOINTING - THIRD FLOOR & THIRD FLOOR RCP**					**$67,000**
42	TEMPORARY SCAFFOLDING	5,867	CF	$1.20	$7,040	
43	REPOINT INTERIOR WYTHE	1,263	SF	$23.40	$29,554	
44	CLEANING OF INTERIOR WYTHE	1,263	SF	$2.30	$2,905	
45	REMOVAL OF SPALLED CONCRETE SLAB	2	EA	$576.00	$1,152	
46	REPLACEMENT OF SPALLED CONCRETE SLAB	2	EA	$864.00	$1,728	
47	REMOVAL OF SPALLED CONCRETE BEAMS	48	LF	$59.50	$2,856	
48	REPLACEMENT OF SPALLED CONCRETE BEAMS	48	LF	$89.30	$4,286	
49	GENERAL CONDITIONS, OVERHEAD, INSURANCE, BOND & FEE	23.00%		$49,521.90	$11,390	
50	SUBTOTAL			$60,911.94		
51	DESIGN & CONSTRUCTION CONTINGENCY	10.00%		$60,911.94	$6,091	
52						
53	**INTERIOR REPOINTING - LOWER BELFRY**					**$67,800**
54	TEMPORARY SCAFFOLDING	6,135	CF	$1.20	$7,362	
55	REPOINT INTERIOR WYTHE	1,333	SF	$23.40	$31,192	
56	CLEANING OF INTERIOR WYTHE	1,333	SF	$2.20	$2,933	
57	REMOVAL OF SPALLED CONCRETE SLAB	22	SF	$52.50	$1,155	
58	REPLACEMENT OF SPALLED CONCRETE SLAB	22	SF	$78.90	$1,736	
59	STRUCTURAL STEEL REPAIRS	1	LS	$7,776.00	$7,776	
60	GENERAL CONDITIONS, OVERHEAD, INSURANCE, BOND & FEE	23.00%		$44,377.60	$10,207	
61	SUBTOTAL			$54,584.45		
62	DESIGN & CONSTRUCTION CONTINGENCY	10.00%		$54,584.45	$5,458	
63						
64	**INTERIOR REPOINTING - UPPER BELFRY**					**$28,900**
65	TEMPORARY SCAFFOLDING	3,186	CF	$1.20	$3,823	
66	REPOINT INTERIOR WYTHE	660	SF	$23.40	$15,444	
67	CLEANING OF INTERIOR WYTHE	660	SF	$4.30	$2,838	
68	GENERAL CONDITIONS, OVERHEAD, INSURANCE, BOND & FEE	23.00%		$19,267.20	$4,431	
69	SUBTOTAL			$23,698.66		
70	DESIGN & CONSTRUCTION CONTINGENCY	10.00%		$23,698.66	$2,370	

KINGSTON CITY HALL ROOF & TOWER RESTORATION

LACEY THALER REILLY WILSON

SEPTEMBER 18, 2018

	DESCRIPTION	PRELIMINARY ESTIMATE QUANTITY	U/M	UNIT PRICE	EXTENSION	TOTAL
71						
72	**INTERIOR RESTORATIONS**					**$18,100**
73	REPAIR DAMAGED LUNETTE & REPAINT	5	EA	$2,232.00	$11,160	
74	REPAIR & REPAINT DAMAGED DRYWALL	3	EA	$744.00	$2,232	
75	GENERAL CONDITIONS, OVERHEAD, INSURANCE, BOND & FEE	23.00%		$13,392.00	$3,080	
76	SUBTOTAL			$16,472.16		
77	DESIGN & CONSTRUCTION CONTINGENCY	10.00%		$16,472.16	$1,647	
78						
79	**EXTERIOR REPOINTING (ONLY)**					**$37,900**
80	MAN LIFT	5	DAYS	$2,064.00	$10,320	
81	ENTRANCE ACCESS / PROTECTION	16	LF	$250.00	$4,000	
82	PROTECTION OF WINDOWS	5	EA	$345.00	$1,725	
83	REPOINTING OF EXTERIOR WYTHE OF BRICK	354	SF	$25.80	$9,133	
84	WASH AND SCRUB CAST STONE AND BRICK	354	SF	$8.10	$2,867	
85	GENERAL CONDITIONS, OVERHEAD, INSURANCE, BOND & FEE	23.00%		$28,045.60	$6,450	
86	SUBTOTAL			$34,496.09		
87	DESIGN & CONSTRUCTION CONTINGENCY	10.00%		$34,496.09	$3,450	
88						
89	**EXTERIOR WALLS - REPOINTING** **ALTERNATE**					**$285,600**
90	TEMPORARY SCAFFOLDING	4,380	SF	$5.70	$24,966	
91	ENTRANCE ACCESS / PROTECTION	16	LF	$250.00	$4,000	
92	PROTECTION OF WINDOWS	5	EA	$345.00	$1,725	
93	POWER WASH CAST STONE ELEMENTS	1	LS	$2,856.00	$2,856	
94	REPOINT JOINTS OF CAST STONE	1,478	SF	$42.50	$62,832	
95	REPOINT JOINTS OF CAST STONE @ COLUMNS ETC.	668	SF	$42.50	$28,390	
96	REPOINTING OF EXTERIOR WYTHE OF BRICK	3,448	SF	$23.40	$80,683	
97	ALLOWANCE FOR RECAULKING	1	LSA	$2,880.00	$2,880	
98	WASH AND SCRUB FACE BRICK	3,908	SF	$1.60	$6,253	
99	GENERAL CONDITIONS, OVERHEAD, INSURANCE, BOND & FEE	31.10%		$214,585.00	$66,736	
100	SUBTOTAL			$281,320.94		
101	DESIGN & CONSTRUCTION CONTINGENCY	15.00%		$281,320.94	$42,198	
102	EXTERIOR REPOINTING (ONLY) DEDUCT	-1	LS	$37,900.00	-$37,900	
102	**SUBTOTAL**				**$786,000**	**$785,800**

Resolution 219 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, APPROVING CHANGES TO THE MAYOR'S 2019 RECOMMENDED BUDGET

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Davis, O'Reilly, Schabot

WHEREAS, a request has been made for changes to the Mayor's 2019 Recommended budget;; and

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

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

SECTION 1. That the following changes are recommended:

Decrease:	A1-3120.5414	Employee Training	9,000.00
Increase:	A1-1320.5103	Overtime	6,889.00
	A1-1320.5811	FICA	527.00
	A1-1320.5814	Police Retirement	1,584.00

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____
Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 219 2018 Change 2019 Budget

219

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Comptroller DATE 11/28/18

Description: Approve following changes to the Mayor's 2019 Recommended Budget.

Decrease: A13120.5414 Employee Training $9,000
Increase: A13120.5103 Overtime $6,889
A13120.5811 Fica $527
A13120.5814 Police Retirement $1,584

Estimated Financial Impact -0 Signature

Motion by RS-C

Seconded by SS

Action Required:

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

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

Resolution 220 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, TO APPROVE THE CITY'S GENERAL FUND BUDGET FOR THE FISCAL YEAR 2019, AS AMENDED

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Davis, O'Reilly, Schabot

WHEREAS, the Mayor has submitted to the Common Council the estimate of monies for the proper conduct of government of the City of Kingston, NY for the fiscal year 2019, including the sums levied by the Legislature of the County of Ulster, pursuant to statute; and

WHEREAS, said estimates, as further adjusted by recommendations of the Finance/Audit Committee, have been accepted by the Mayor and made part of his recommendation, aggregate the sum of $43,976,477.00 in the General Fund, after allowing for balances in certain sums and anticipated revenues from sources other than direct taxation; and

WHEREAS, from the information obtained therefrom, the modified, amended and revised estimates therein appear fair, just and necessary for the proper conduct of City government for the fiscal year 2019.

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

SECTION 1. That the modified, amended and revised estimates needed for the conduct of City Government for the fiscal year 2019 in the total sum of $43,976,477.00 for the General Fund and the same is hereby approved, confirmed and adopted as the budget of the City of Kingston, New York.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____
Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____
Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 220 2018 Approve General Fund Budget

220

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Comptroller DATE 11/28/18

Description: Adopt 2019 General Fund budget, as amended, with $43,976,477 in total expenditures.

Estimated Financial Impact —

Signature

Motion by AD

Seconded by R 5-C

Action Required:

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

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

Resolution 221 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, APPROVING CHANGES TO THE MAYOR'S 2019 RECOMMENDED BUDGET

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Davis, O'Reilly, Schabot

WHEREAS, a request has been made for changes to the Mayor's 2019 Recommended budget;; and

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

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

SECTION 1. That the following changes are recommended:

Decrease:	A1-3120.5414	Employee Training	9,000.00
Increase:	A1-1320.5103	Overtime	6,889.00
	A1-1320.5811	FICA	527.00
	A1-1320.5814	Police Retirement	1,584.00

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____

Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____

Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 221 2018 Change 2019 Budget

221

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Comptroller DATE 11/28/18

Description: Adopt 2019 General Fund Budget with a total amount to be raised by taxes of $17,709,231, including a tax levy of $17,650,940 and pro-rated taxes of $58,291.

Estimated Financial Impact _____ Signature _____

Motion by RS-C

Seconded by SS

Action Required:

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

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

Resolution 222 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, TO APPROVE THE CITY'S SEWER BUDGET FOR THE FISCAL YEAR 2019

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Davis, O'Reilly, Schabot

WHEREAS, the Mayor has submitted to the Common Council the estimate of monies for the proper conduct of government of the City of Kingston, NY for the fiscal year 2019; and

WHEREAS, said estimates, after being modified, amended and revised by this Honorable Body, aggregate the sum of $5,328,186.00 in the Sewer Fund, after allowing for balances in certain sums and anticipated revenues from sources other than direct taxation; and

WHEREAS, from the information obtained therefrom, the modified, amended and revised estimates therein appear fair, just and necessary for the proper conduct of City government for the fiscal year 2019.

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

SECTION 1. That the modified, amended and revised estimates needed for the conduct of City Government for the fiscal year 2019 in the total sum of $5,328,186.00.00 for the Sewer Fund be and the same is hereby approved, confirmed and adopted as the budget of the City of Kingston, New York.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____

Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____

Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 222 2018 Adopt Sewer Fund Budget

2.22

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Comptroller DATE 11/28/18

Description: Adopt 2019 Sewer Fund budget totaling $5,328,186 in expenditures

Estimated Financial Impact _____ Signature _____

Motion by RoS-C

Seconded by AD

Action Required:

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

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

Resolution 223 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, TO APPROVE THE CITY'S SEWER USE FEE FOR THE FISCAL YEAR 2019

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Davis, O'Reilly, Schabot

WHEREAS, Local Law No. 5 of 1984 provides for a system of sewer charges to be levied on owners of properties within the City who contribute sewer to the public sewers; and

WHEREAS, the aforementioned Local Law No. 5 further provides that the City Council review the user charge periodically and revise it to reflect the actual sewage works, operation and maintenance cost.

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

SECTION 1. That the sewer charge rate is hereby set in the amount of $6.19 per unit of water consumed beginning in the first quarter of 2019.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____

Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____

Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 223 2018 Sewer Use Fee

223

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Comptroller DATE 11/28/18

Description: Adopt 2019 Sewer Use Fee of $6.19 per unit

Estimated Financial Impact _____ Signature _____

Motion by RS-C

Seconded by SS

Action Required:

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

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

Negative Declaration of Environmental Significance: ____

Conditioned Negative Declaration: ____

Seek Lead Agency Status: ____

Positive Declaration of Environmental Significance: ____

Resolution 224 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, TO ADOPTING A BOND ORDINANCE FOR THE 2019 CAPITAL PLAN AND AUTHORIZING THE MAYOR TO EXECUTE DOCUMENTS

Sponsored by: Finance and Audit Committee: Aldermen: Koop, Scott-Childress, Davis, O'Reilly, Schabot

WHEREAS, an authorization is sought for a bond ordinance in the amount of $1,103,400.00 as per the attached for the 2019 Capital Plan; and

WHEREAS, the sum of the Capital Plan projects totals $1,103,400.00; and

WHEREAS, the Finance/Audit Committee has 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 authorizes the adoption of a bond ordinance in the amount of $1,103,400.00 for the attached Capital Plan Projects and authorizes the Mayor to enter into contracts as required to completed such projects.

SECTION 2. This resolution shall take effect immediately.

Submitted to the Mayor this _____

Of _____, 2018.

_____

Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____

Of _____, 2018.

_____

Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 224 2018 Capital Plan

(334)

THE CITY OF KINGSTON COMMON COUNCIL

FINANCE AND AUDIT COMMITTEE REPORT

REQUEST DESCRIPTION

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

DEPARTMENT Comptroller DATE 11/28/18

Description: Approve bonding in the amount of $1,103,400 as per attached 2019 capital plan

Estimated Financial Impact _____ Signature [signature]

Motion by RS-C

Seconded by SS

Action Required:

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

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: ____

City of Kingston
Capital Plan - 2019 Budget

Department	Description		Amount
Police Department	Computer Equipment and Cameras	$ 96,900	
Police Department	HVAC Rooftop Unit Replacement	$ 14,000	
Police Department	Emergency Response Truck	$ 50,000	
			$ 160,900
Fire Department	Turnout Gear	$ 150,000	
			$ 150,000
IT Department	Computer Software and Equipment	$ 90,000	
			$ 90,000
Department of Public Works	Bobcat Trailer - Sewer	$ 10,000	
Department of Public Works	Street Infrastructure Projects	$ 30,000	
Department of Public Works	Dump Truck (6 Wheeler - 4X4)	$ 235,000	
Department of Public Works	Chipper - 12 "	$ 60,000	
Department of Public Works	3/4 Ton Pick Up Truck with Plow	$ 40,000	
Department of Public Works	(4)Traffic Controllers	$ 40,000	
Department of Public Works	Welder Bay - Roof and Ventilation System	$ 20,000	
Department of Public Works	(2) 30 Yard Rolloffs	$ 20,000	
Department of Public Works	DPW Maintenance Garage Improvements	$ 30,000	
Department of Public Works	Stormwater Pipe Improvements (Materials)	$ 30,000	
Department of Public Works	Sanitary Sewer Pipe Improvements (Materials)	$ 50,000	
Department of Public Works	Hydraulic Hammer for Excavator - Sewer	$ 8,500	
			$ 573,500
Parks and Recreation	Sand Sifter	$ 30,000	
Parks and Recreation	Mower	$ 9,000	
Parks and Recreation	3/4 Ton Utility Pickup with Lift	$ 35,000	
			$ 74,000
Grants Management	Grants Management Software		$ 55,000
Totals			$ 1,103,400

BOND ORDINANCE DATED DECEMBER 4, 2018.

AN ORDINANCE AUTHORIZING THE ISSUANCE OF $1,103,400 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 $1,103,400 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 $1,103,400, 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 $1,103,400 bonds of said City authorized to be issued pursuant to this bond ordinance, allocated as follows:

a) The purchase of various computer and other equipment, including software, at a maximum estimated cost of $241,900. It is hereby determined that the plan for the financing of such class of objects or purposes shall consist of the issuance of $241,900 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;

b) The purchase of heavy machinery and equipment for construction and maintenance purposes, at a maximum estimated cost of $447,500. It is hereby determined that the plan for the financing of such class of objects or purposes shall consist of the issuance of $447,500 serial bonds authorized to be issued therefor pursuant to this bond ordinance. It is hereby determined that the period of

probable usefulness is five years for $47,500 thereof and fifteen years for $400,000 thereof, pursuant to subdivision 28 of of paragraph a of Section 11.00 of the Local Finance Law;

c) The replacement of the HVAC rooftop unit, at a maximum estimated cost of $14,000. It is hereby determined that the plan for the financing of such specific object or purpose shall consist of the issuance of $14,000 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;

d) The purchase of an emergency response truck for the Police Department, at a maximum estimated cost of $50,000. It is hereby determined that the plan for the financing of such specific object or purpose shall consist of the issuance of $50,000 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 three years, pursuant to subdivision 77 of paragraph a of Section 11.00 of the Local Finance Law;

e) Street infrastructure improvements, at a maximum estimated cost of $30,000. It is hereby determined that the plan for the financing of such class of objects or purposes shall consist of the issuance of $30,000 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 ten years, pursuant to subdivision 20 of paragraph a of Section 11.00 of the Local Finance Law;

f) The purchase of turnout gear for the Fire Department, at a maximum estimated cost of $150,000. It is hereby determined that the plan for the financing of such class of objects or purposes shall consist of the issuance of $150,000 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;

g) The purchase of traffic controllers, at a maximum estimated cost of $40,000. It is hereby determined that the plan for the financing of such class of objects or purposes shall consist of the issuance of $40,000 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 ten years, pursuant to subdivision 72 of paragraph a of Section 11.00 of the Local Finance Law;

h) Improvements to buildings, at a maximum estimated cost of $50,000. It is hereby determined that the plan for the financing of such class of objects or purposes shall consist of the issuance of $50,000 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 12 of paragraph a of Section 11.00 of the Local Finance Law; and

i) Sewer and stormwater pipe improvements, at a maximum estimated cost of $80,000. It is hereby determined that the plan for the financing of such class of objects or purposes shall consist of the issuance of $80,000 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 forty years, pursuant to subdivision 4 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 4th day of December, 2018.

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, 2018.

_____
City Clerk

(CORPORATE SEAL)

LEGAL NOTICE OF ESTOPPEL

The bond ordinance, a summary of which is published herewith, has been adopted on December 4, 2018, 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,

_____, 2018.

_____
City Clerk

BOND ORDINANCE DATED DECEMBER 4, 2018.

AN ORDINANCE AUTHORIZING THE ISSUANCE OF $1,103,400 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:	Various computer and other equipment
Maximum Estimated Cost:	$241,900
Period of probable usefulness:	5 years
Amount of obligations to be issued:	$241,900 bonds
Class of objects or purposes:	Heavy machinery and equipment for construction and maintenance purposes
Maximum Estimated Cost:	$447,500
Period of probable usefulness:	5 years ($47,500); 15 years ($400,000)
Amount of obligations to be issued:	$447,500 bonds
Specific object or purpose:	Replace HVAC rooftop unit
Maximum Estimated Cost:	$14,000
Period of probable usefulness:	5 years
Amount of obligations to be issued:	$14,000 bonds
Specific object or purpose:	Emergency response truck for Police Department
Maximum Estimated Cost:	$50,000
Period of probable usefulness:	3 years
Amount of obligations to be issued:	$50,000 bonds
Class of objects or purposes:	Street infrastructure improvements
Maximum Estimated Cost:	$30,000
Period of probable usefulness:	10 years
Amount of obligations to be issued:	$30,000 bonds

Class of objects or purposes:	Turnout gear for Fire Department
Maximum Estimated Cost:	$150,000
Period of probable usefulness:	5 years
Amount of obligations to be issued:	$150,000 bonds

Class of objects or purposes:	Traffic controllers
Maximum Estimated Cost:	$40,000
Period of probable usefulness:	10 years
Amount of obligations to be issued:	$40,000 bonds

Class of objects or purposes:	Improvements to buildings
Maximum Estimated Cost:	$50,000
Period of probable usefulness:	15 years
Amount of obligations to be issued:	$50,000 bonds

Class of objects or purposes:	Sewer and stormwater pipe improvements
Maximum Estimated Cost:	$80,000
Period of probable usefulness:	40 years
Amount of obligations to be issued:	$80,000 bonds

orrick

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Thomas E. Myers

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D *+1 212 506 5212*
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December 3, 2018

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

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

Re: City of Kingston, Ulster County, New York
2019 Capital Improvements - $1,103,400 Bonds
Orrick File: 42394-2-82

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 4th day of December, 2018, at _____ o'clock P.M., Prevailing Time.

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

PRESENT:

ABSENT:

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

Resolution 226 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, REQUESTING THAT THE NYS DEPARTMENT OF TRANSPORTATION LIMIT, WITH WEIGHT RESTRICTIONS, COMMERCIAL TRAFFIC ON ALBANY AVENUE BETWEEN FOXHALL AVENUE AND ROUTE I-587

Sponsored By: Public Safety/General Government Committee:
Aldermen: Schabot, Morell, Scott-Childress, Shaut

WHEREAS, there has been a significant increase in heavy weight vehicles on Albany Avenue over the past decade; and

WHEREAS, around the year 2000 the bridge over the former Ulster and Delaware Rail Line was renovated, lifting a previous weight limit on Albany Avenue; and

WHEREAS, as a result of said change, there has been an increase in the number of heavy weight vehicles, resulting in an additional strain on the City's sewer and storm system on Albany Avenue.

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 request the NYS Department of Transportation limit, with weight restrictions, commercial traffic on that section of Albany Avenue, from Route I-587 to Foxhall Avenue, with an exemption for local delivery trucks.

SECTION-2. This resolution shall take effect immediately.

Submitted to the Mayor this _____ day of _____, 2018

_____

Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____ day of _____, 2018

_____

Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 226 2018 Weight limit Albany Ave

THE CITY OF KINGSTON COMMON COUNCIL

PUBLIC SAFETY/GENERAL GOVERNMENT COMMITTEE REPORT

(226)

DEPARTMENT _____ **DATE** 11/29/18

Description Resolution to request that the NYS DOT limit, with weight restrictions, commercial traffic on Albany Ave. between Foxhall Avenue and Rt. 587.)

(As appropriate, always give cross streets: North, South, East, West directions; and Vehicle & Traffic Section from City of Kingston Code Book)

Signature _____

Motion by RSC

Seconded by DS

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
Steve Schabot, Chairman	✓	
Jeffrey Ventura Morell, Ward 1	✓	
Reynolds Scott-Childress, Ward 3		
Rita Worthington, Ward 4	✓	
Andrea Shaut, Ward 9		

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

Steven T. Noble
Mayor

November 2, 2018

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

Dear President Noble,

Over the past decade, Albany Avenue has seen a significant increase in heavy weight vehicles using the city street as a cut through from the NYS Thruway Rt. 209 and Rt. 28 to Route 9W in the Town of Ulster. Around the year 2000, the bridge over the former Ulster and Delaware Rail Line was renovated, lifting a previous weight limit on the road. This change has resulted in an increase in the number of heavy weight vehicles. Unfortunately, these heavy weight vehicles have put an additional strain on our sewer and storm sewer system on Albany Avenue, rapidly creating problems on the section of street between Foxhall Avenue and Rt. 587.

In order to address this issue, I am requesting that the Common Council consider a resolution requesting the NYS Department of Transportation limit, with weight restrictions, commercial traffic on that section of Albany Avenue, with an exemption for local delivery vehicles. I have met with many of the neighbors and have consulted with the Department of Public Works on the condition of our system and we all agree that this is a necessary change and will ultimately prolong the life of our City's buried infrastructure.

Thank you for your consideration.

Respectfully Submitted,

Steven T. Noble
Mayor

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

Public Safety/General Government Committee Agenda Item Report

Meeting Date: November 29, 2018
Submitted by: Carly Winnie
Submitting Department: Mayor
Item Type: Proposed Resolution
Agenda Section: New Business

Subject:
Mayor Noble Re: Albany Avenue Weight Restrictions

Suggested Action:

Attachments:
Communication- Albany Ave weight restrictions 11-2-18.pdf

Resolution 227 of 2018

RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF KINGSTON, NEW YORK, REQUESTING PUBLIC PARTICIPATION PLAN FOR LINCOLN PARK LLC AS PER THE DEC COMMISSION POLICY 29

Sponsored By: Public Safety/General Government Committee:
Aldermen: Schabot, Morell, Scott-Childress,
Worthington, Shaut

WHEREAS, The Lincoln Park Grid Support Center, proposed by GlidePath Power Solutions, LLC (Glide Path), is a 20 MW natural gas fired generation plant with diesel backup and battery storage being proposed in the Town of Ulster, NY. This project would potentially operate up to 14 hours a day and would directly impact residential neighborhoods as well as local and regional air quality; and

WHEREAS, on March 20, 2018, the NYS Department of Environmental Conservation, in it "Comments on Draft Scope" for the Lincoln Park Grid Support Center under Air Resources stated that "Air Permit Applications are subject to the Department's Environmental Justice Policy (CP-29); and

WHEREAS, a Potential Environmental Justice Area (PEJA) is located 1.3 miles south of the proposed project location; and

WHEREAS, the draft scoping document indicates that air quality studies and air emissions modeling will be conducted. If the air data indicates that the project's potential impact area includes the PEJA, the applicant will be required to incorporate environmental justice into the permitting process and prepare a Public Participation Plan as described in the attached Environmental Justice Fact Sheet; and

WHEREAS, Environmental Justice should be incorporated in the process as early as possible, therefore the applicant may wish to submit preliminary air studies/modeling to the Department as soon as they are available to determine the potential impact area; and

WHEREAS, in response to Air Resources in the Final Scoping Document in SEQRA, the applicant Lincoln Park DG, LLC dba (Lincoln Park Grid Support Center) states that, "The analysis will include predicted impacts based on exhaust stake heights of 60 feet and 80 feet; and a comparison of those results to State and Federal air quality standards will be presented. Relevant provisions of NYSDEC 'CP-29' Environmental Justice and Permitting' will be addressed.

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 requests that the DEC send a written notice to the applicant requesting that it immediately commence compliance with the requirements of the Department's Environmental Justice Policy, as specific in the Department's March 20, 2018 Comments on the Draft Scope.

SECTION 2. That the City of Kingston, in which the PEJA area is located, specifically requests that the Department direct the Applicant to prepare and submit an enhanced participation plan for review and approval, so that it can be implemented before the public comment on the DEIS is opened.

SECTION 3. That in this way, the intent of the Commissioner's Policy is honored, and Kingston's identified environmental justice community will be provided with sufficient time, tools, and the opportunity to clearly voice, and have their comments be considered, on the Proposed Lincoln Park Grid Support Center.

SECTION 4. That the Citiy of Kingston's Mayor made the same request in a letter to the DEC dated July 23, 2018.

SECTION-5. This resolution shall take effect immediately.

Submitted to the Mayor this _____ day of _____, 2018

_____

Deidre Sills, Deputy City Clerk

Approved by the Mayor this _____ day of _____, 2018

_____

Steven T. Noble, Mayor

Adopted by Council on _____, 2018

Res 227 2018 GlidePath Memorializing

THE CITY OF KINGSTON COMMON COUNCIL

PUBLIC SAFETY/GENERAL GOVERNMENT COMMITTEE REPORT

227

DEPARTMENT **DATE** 11/29/18

Description Memorializing resolution to request a Public Participation Plan for Lincoln Park LLC (Day Division as Lincoln Park Support Center as for the DEC Commission Policy 29, as per the attached.

(As appropriate, always give cross streets: North, South, East, West directions; and Vehicle & Traffic Section from City of Kingston Code Book)

Signature

Motion by RSC

Seconded by DS

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
Steve Schabot, Chairman	✓	
Jeffrey Ventura Morell, Ward 1	✓	
Reynolds Scott-Childress, Ward 3	✓	
Rita Worthington, Ward 4	✓	
Andrea Shaut, Ward 9	✓	

Winnie, Carly

From:	Jnoble <jnoble39@aol.com>
Sent:	Thursday, November 01, 2018 8:52 PM
To:	Winnie, Carly
Subject:	Fwd: Council Public Safety Committee Agenda Request: GlidePath and DEC's CP-29
Attachments:	DRAFT_ Resolution - GlidePath and DEC's CP-29.pdf; ATT00001.htm

Hi Carly
Please add this communication to PS Committee for November's meeting.
Thank You. Jim

Sent from my iPhone

Begin forwarded message:

> **From:** Rebecca Martin <ourcitizens@gmail.com>
> **Date:** October 29, 2018 at 11:46:20 PM EDT
> **To:** Steve Schabot <ward8@ci.kingston.ny.us>, Andrea Shaut <andishaut@yahoo.com>
> **Cc:** Jim Noble <jnoble39@aol.com>
> **Subject: Council Public Safety Committee Agenda Request: GlidePath and DEC's CP-29**
>
> Dear Alderman Schabot and Alderwoman Shaut,
>
> For the last 12 months, KingstonCitizens.org - along with our environmental and citizen partners - have been following the State Environmental Quality Review (SEQRA) process for the Lincoln Park Grid Support Center, a 20 MW natural gas fired generation plant with diesel backup and battery storage project being proposed in the Town of Ulster, NY.
>
> During the public scoping process, the NYS Department of Environmental Conservation in its "Comments on Draft Scope" (March 20th, 2018) for the proposed "power plant" under Air Resources stated that, "Air Permit Applications are subject to the Department's Environmental Justice Policy (CP-29)."
>
> The intent of the Commissioner's Policy (CP) requires the applicant to incorporate environmental justice into the permitting process and prepare a Public Participation Plan. Kingston's environmental justice area that was identified as being potentially impacted (in Rondout, Kingston, only 1.3 miles South of the proposed project location) would be provided with sufficient time, tools, and the opportunity to clearly voice, and have their comments be considered. **VIEW**

On July 23rd, 2018, Mayor Steve Noble wrote a letter to Kelly Turturro (DEC Region 3) as a follow-up, asking that the DEC "...send a written notice to the applicant requesting that it immediately commence compliance with the requirements of the Department's Environmental Justice Policy, as specific in the Department's March 20, 2018 Comments on Draft Scope." **VIEW**

As we await an update from the DEC and GlidePath on this matter, it would be helpful if the Kingston Common Council amplified the Mayor's request and ask that the Department direct the applicant to prepare and submit an enhanced Participation Plan for review and approval, so that it can be implemented before the public comment on the DEIS (Draft Environmental Impact Statement) is opened - which we are expecting to be delivered at any time.

Therefore, I am asking for this matter to be placed on the Council's Public Safety Committee for November. A draft resolution is attached using language from the Mayor's letter (and meant to be worked on by council members and corporation council for any improvements) for discussion.

Thank you for your consideration.

--
Rebecca Martin
KingstonCitizens.org
845/750-7295
ourcitizens@gmail.com
www.kingstoncitizens.org
Facebook: https://www.facebook.com/KingstonCitizens
Twitter: https://twitter.com/KingCitizens

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URGING, We, as representatives of **the City of Kingston** in **Ulster County** urge Basil Seggos, Commissioner, New York State Department of Environmental Conservation (NYSDEC) and Kelly Turturro, DEC Region 3 (NYSDEC) to send written notice to Lincoln Park DG, LLC dba (Lincoln Park Grid Support Center) aka GlidePath Power Solutions, LLC.

WHEREAS, The Lincoln Park Grid Support Center, proposed by GlidePath Power Solutions, LLC (GlidePath), is a 20 MW natural gas fired generation plant with diesel backup and battery storage being proposed in the Town of Ulster, NY. This project would potentially operate up to 14 hours a day and would directly impact residential neighborhoods as well as local and regional air quality.

WHEREAS, On March 20th, 2018, The NYS Department of Environmental Conservation, it is "Comments on Draft Scope" for the Lincoln Park Grid Support Center under Air Resources stated that, "Air Permit Applications are subject to the Department's Environmental Justice Policy (CP-29)

WHEREAS, A Potential Environmental Justice Area (PEJA) is located 1.3 miles South of the proposed project location.

WHEREAS, the draft scoping document indicates that air quality studies and air emissions modeling will be conducted. If the air data indicates that the project's potential impact area includes the PEJA, the applicant will be required to incorporate environmental justice into the permitting process and prepare a Public Participation Plan as described in the attached Environmental Justice Fact Sheet.

WHEREAS, Environmental Justice should be incorporated in the process as early as possible, therefore the applicant may wish to submit preliminary air studies/modeling to the Department as soon as they are available to determine the potential impact area.

WHEREAS, In response to Air Resources in the Final Scoping Document in SEQRA, the applicant Lincoln Park DG, LLC dba (Lincoln Park Grid Support Center) states that, "The analysis will include predicted impacts based on exhaust stake heights of 60 feet and 80 feet; and a comparison of those results to State and Federal air quality standards will be presented. Relevant provisions of NYSDEC 'CP-29' Environmental Justice and Permitting' will be addressed.

NOW THEREFORE BE IT RESOLVED, that the City of Kingston Common Council request that the DEC send a written notice to the applicant requesting that it immediately commence

compliance with the requirements of the Department's Environmental Justice Policy, as specific in the Department's March 20, 2018 Comments on the Draft Scope.

BE IT FURTHER RESOLVED, The City of Kingston, in which the PEJA area is located, specifically requests that the Department direct the Applicant to prepare and submit an enhanced participation plan for review and approval, so that it can be implemented before the public comment on the DEIS is opened.

BE IT FURTHER RESOLVED, That in this way, the intent of the Commissioner's Policy is honored, and Kingston's identified environmental justice community will be provide with sufficient time, tools, and the opportunity to clearly voice, and have their comments be considered, on the Proposed Lincoln Park Grid Support Center.

BE IT FURTHER RESOLVED, That the City of Kingston's Mayor made the same request in a letter to the DEC dated July 23, 2018 (see attached).

Respectfully, [signatures]