

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
CITY of Kingston
County of Ulster
For the Fiscal Year Ended 12/31/2019

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

CITY OF Kingston

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

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

All amounts included in this update document for 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption

All numbers in this report will be rounded to the nearest dollar.

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------------|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 5,232,441 | A200 | 6,073,834 |
| Cash In Time Deposits | 3,609,189 | A201 | 2,288,173 |
| Petty Cash | 1,150 | A210 | 1,150 |
| TOTAL Cash | 8,842,780 | | 8,363,157 |
| Taxes Receivable, Current | 750,176 | A250 | 750,343 |
| Taxes Receivable, Overdue | 224,828 | A260 | 336,549 |
| City School Taxes Receivable | 838,198 | A290 | 762,514 |
| Tax Sale Certificates | 1,849,938 | A320 | 1,767,787 |
| Property Acquired For Taxes | 1,609,588 | A330 | 1,993,772 |
| TOTAL Taxes Receivable (net) | 5,272,728 | | 5,610,965 |
| Accounts Receivable | 631,407 | A380 | 1,045,889 |
| TOTAL Other Receivables (net) | 631,407 | | 1,045,889 |
| Due From State And Federal Government | 1,205,850 | A410 | 1,897,307 |
| TOTAL State And Federal Aid Receivables | 1,205,850 | | 1,897,307 |
| Due From Other Funds | 2,402,681 | A391 | 2,650,118 |
| TOTAL Due From Other Funds | 2,402,681 | | 2,650,118 |
| Due From Other Governments | 2,323,420 | A440 | 1,880,530 |
| TOTAL Due From Other Governments | 2,323,420 | | 1,880,530 |
| Inventory Of Materials And Supplies | 8,395 | A445 | 11,691 |
| TOTAL Inventories | 8,395 | | 11,691 |
| Prepaid Expenses | 645,052 | A480 | 688,788 |
| TOTAL Prepaid Expenses | 645,052 | | 688,788 |
| TOTAL Assets and Deferred Outflows of Resources | 21,332,313 | | 22,148,445 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------------------|-------------------|---------|-------------------|
| Accounts Payable | 930,039 | A600 | 1,562,347 |
| TOTAL Accounts Payable | 930,039 | | 1,562,347 |
| Accrued Liabilities | 623,733 | A601 | 677,699 |
| TOTAL Accrued Liabilities | 623,733 | | 677,699 |
| Due To Other Funds | 313,761 | A630 | 966,477 |
| TOTAL Due To Other Funds | 313,761 | | 966,477 |
| Due To Other Governments | 321 | A631 | |
| Due To Employees' Retirement System | 2,264,539 | A637 | 1,818,989 |
| Due To City School Districts | 2,010,062 | A661 | 1,346,412 |
| TOTAL Due To Other Governments | 4,274,922 | | 3,165,401 |
| TOTAL Liabilities | 6,142,455 | | 6,371,924 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 746,641 | A691 | 415,507 |
| Deferred Taxes | 4,220,733 | A694 | 4,680,716 |
| TOTAL Deferred Inflows of Resources | 4,967,374 | | 5,096,223 |
| TOTAL Deferred Inflows of Resources | 4,967,374 | | 5,096,223 |
| Fund Balance | | | |
| Not in Spendable Form | 653,447 | A806 | 700,478 |
| TOTAL Nonspendable Fund Balance | 653,447 | | 700,478 |
| Assigned Appropriated Fund Balance | 904,082 | A914 | 1,457,190 |
| Assigned Unappropriated Fund Balance | 1,176,191 | A915 | 1,133,954 |
| TOTAL Assigned Fund Balance | 2,080,273 | | 2,591,144 |
| Unassigned Fund Balance | 7,488,764 | A917 | 7,388,676 |
| TOTAL Unassigned Fund Balance | 7,488,764 | | 7,388,676 |
| TOTAL Fund Balance | 10,222,484 | | 10,680,298 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 21,332,313 | | 22,148,445 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---------------------------------------------------------|-------------------|---------|-------------------|
| Revenues | | | |
| Real Property Taxes | 17,316,107 | A1001 | 17,248,065 |
| TOTAL Real Property Taxes | 17,316,107 | | 17,248,065 |
| Gain From Sale of Tax Acq Property | 331,056 | A1051 | |
| Other Payments In Lieu of Taxes | 318,490 | A1081 | 292,253 |
| Interest & Penalties On Real Prop Taxes | 432,095 | A1090 | 493,717 |
| TOTAL Real Property Tax Items | 1,081,641 | | 785,971 |
| Non Prop Tax Dist By County | 13,626,623 | A1120 | 13,837,038 |
| Utilities Gross Receipts Tax | 385,048 | A1130 | 420,947 |
| Franchises | 413,217 | A1170 | 391,647 |
| TOTAL Non Property Tax Items | 14,424,888 | | 14,649,632 |
| Treasurer Fees | 123,823 | A1230 | 118,745 |
| Clerk Fees | 11,053 | A1255 | 17,583 |
| Other General Departmental Income | 479,332 | A1289 | 572,123 |
| Police Fees | 3,273 | A1520 | 3,097 |
| Fire Inspection Fees | 43,605 | A1540 | 54,338 |
| Vital Statistics Fees | 50,668 | A1603 | 60,402 |
| Parking Lots And Garages-No Tax | 121,380 | A1721 | 119,916 |
| Parking Meter Fees Non-Taxable | 518,940 | A1741 | 556,440 |
| Bus Operations | 72,080 | A1750 | 30,910 |
| Other Transportation Departmental Income | 4,187 | A1789 | 3,105 |
| Park And Recreational Charges | 216,012 | A2001 | 202,400 |
| Special Recreational Facility Charges | 214,438 | A2025 | 28,098 |
| Contributions, Private Agencies-Youth | 125,000 | A2070 | 225,802 |
| Other Culture & Recreation Income | 23,979 | A2089 | 40,249 |
| Zoning Fees | 2,910 | A2110 | 3,800 |
| Refuse & Garbage Charges | 150,406 | A2130 | 154,029 |
| TOTAL Departmental Income | 2,161,085 | | 2,191,036 |
| General Services, Inter Government | 636,922 | A2210 | 986,938 |
| Civil Service Charges | 2,840 | A2220 | 8,520 |
| TOTAL Intergovernmental Charges | 639,762 | | 995,458 |
| Interest And Earnings | 131,426 | A2401 | 215,541 |
| Rental of Real Property | 15,360 | A2410 | |
| Commissions | 35 | A2450 | |
| TOTAL Use of Money And Property | 146,821 | | 215,541 |
| Games of Chance | 40 | A2530 | 60 |
| Licenses, Other | 18,533 | A2545 | 18,288 |
| Permits, Other | 793,759 | A2590 | 871,694 |
| TOTAL Licenses And Permits | 812,332 | | 890,043 |
| Fines And Forfeited Bail | 184,695 | A2610 | 136,852 |
| TOTAL Fines And Forfeitures | 184,695 | | 136,852 |
| Sales of Scrap & Excess Materials | 43,708 | A2650 | 22,498 |
| Insurance Recoveries | 641,612 | A2680 | 246,627 |
| Self Insurance Recoveries | 1,682 | A2683 | 2,022 |
| TOTAL Sale of Property And Compensation For Loss | 687,002 | | 271,147 |
| Gifts And Donations | 56,621 | A2705 | 263,176 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------------------------------------|-------------------|---------|-------------------|
| Revenues | | | |
| Employees Contributions | 631,838 | A2709 | 681,749 |
| Unclassified (specify) | 27,049 | A2770 | 134,768 |
| TOTAL Miscellaneous Local Sources | 715,508 | | 1,079,693 |
| Interfund Revenues | 140,000 | A2801 | 140,000 |
| TOTAL Interfund Revenues | 140,000 | | 140,000 |
| St Aid, Revenue Sharing | 3,069,151 | A3001 | 3,069,151 |
| St Aid, Mortgage Tax | 355,226 | A3005 | 650,790 |
| St Aid - Other (specify) | 343,270 | A3089 | 960,300 |
| St Aid, Other Transportation | 428,485 | A3589 | 221,821 |
| St Aid, Youth Programs | 2,800 | A3820 | 2,800 |
| St Aid-Other Cul & Rec St Aid | 80,708 | A3889 | 105,812 |
| TOTAL State Aid | 4,279,640 | | 5,010,673 |
| Fed Aid, Crime Control | 67,214 | A4320 | 38,365 |
| Fed Aid Other Transportation | 787,090 | A4589 | 499,932 |
| TOTAL Federal Aid | 854,304 | | 538,298 |
| TOTAL Revenues | 43,443,786 | | 44,152,408 |
| TOTAL Detail Revenues And Other Sources | 43,443,786 | | 44,152,408 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-----------------------------------------|----------------|---------|----------------|
| Expenditures | | | |
| Legislative Board, Pers Serv | 82,866 | A10101 | 83,000 |
| Legislative Board, Equip & Cap Outlay | | A10102 | 1,228 |
| Legislative Board, Contr Expend | 12,425 | A10104 | 18,210 |
| Legislative Board, Empl Bnfts | 13,562 | A10108 | 12,807 |
| TOTAL Legislative Board | 108,853 | | 115,244 |
| Traffic Viol Bureau, Pers Serv | 33,814 | A11301 | 28,224 |
| Traffic Viol Bureau, Contr Expend | 57,931 | A11304 | 72,026 |
| Traffic Viol Bureau, Empl Bnfts | 36,233 | A11308 | 20,450 |
| TOTAL Traffic Viol Bureau | 127,979 | | 120,700 |
| Mayor, Pers Serv | 100,631 | A12101 | 96,388 |
| Mayor, Equip & Cap Outlay | | A12102 | 220 |
| Mayor, Contr Expend | 2,465 | A12104 | 19,314 |
| Mayor, Empl Bnfts | 50,365 | A12108 | 59,858 |
| TOTAL Mayor | 153,460 | | 175,780 |
| Comptroller,pers Serv | 229,867 | A13151 | 255,087 |
| Comptroller, Equip & Cap Outlay | 2,040 | A13152 | 863 |
| Comptroller, Contr Expend | 9,536 | A13154 | 38,330 |
| Comptroller, Empl Bnfts | 153,698 | A13158 | 157,060 |
| TOTAL Comptroller | 395,140 | | 451,341 |
| Auditor, Contr Expend | 35,800 | A13204 | 36,400 |
| TOTAL Auditor | 35,800 | | 36,400 |
| Tax Collection,pers Serv | 74,774 | A13301 | 87,042 |
| Tax Collection,contr Expend | 9,371 | A13304 | 10,372 |
| Tax Collection,empl Bnfts | 50,934 | A13308 | 58,109 |
| TOTAL Tax Collection | 135,078 | | 155,523 |
| Purchasing, Pers Serv | 45,983 | A13451 | 46,041 |
| Purchasing, Contr Expend | 604 | A13454 | 633 |
| Purchasing, Empl Bnfts | 24,516 | A13458 | 26,330 |
| TOTAL Purchasing | 71,103 | | 73,005 |
| Assessment, Pers Serv | 202,737 | A13551 | 205,365 |
| Assessment, Equip & Cap Outlay | 1,997 | A13552 | |
| Assessment, Contr Expend | 35,774 | A13554 | 43,789 |
| Assessment, Empl Bnfts | 132,838 | A13558 | 128,970 |
| TOTAL Assessment | 373,345 | | 378,124 |
| Tax Advertising, Contr Expend | 2,512 | A13624 | 6,593 |
| TOTAL Tax Advertising | 2,512 | | 6,593 |
| Exp On Prop Acq For Taxes, Contr Expend | 4,807 | A13644 | 2,109 |
| TOTAL Exp On Prop Acq For Taxes | 4,807 | | 2,109 |
| Clerk,pers Serv | 123,187 | A14101 | 122,247 |
| Clerk,equip & Cap Outlay | | A14102 | 908 |
| Clerk,contr Expend | 2,778 | A14104 | 3,218 |
| Clerk,empl Bnfts | 68,597 | A14108 | 89,945 |
| TOTAL Clerk | 194,562 | | 216,318 |
| Law, Pers Serv | 234,352 | A14201 | 234,189 |
| Law, Equip & Cap Outlay | | A14202 | |
| Law, Contr Expend | 186,058 | A14204 | 137,555 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-----------------------------------------|-------------------|---------|-------------------|
| Expenditures | | | |
| Law, Empl Bnfts | 127,061 | A14208 | 131,559 |
| TOTAL Law | 547,471 | | 503,303 |
| Personnel, Pers Serv | 121,370 | A14301 | 147,932 |
| Personnel, Contr Expend | 11,234 | A14304 | 8,278 |
| Personnel, Empl Bnfts | 80,216 | A14308 | 119,198 |
| TOTAL Personnel | 212,820 | | 275,409 |
| Engineer, Pers Serv | 237,799 | A14401 | 152,951 |
| Engineer, Equip & Cap Outlay | 15,088 | A14402 | 3,986 |
| Engineer, Contr Expend | 29,235 | A14404 | 24,759 |
| Engineer, Empl Bnfts | 88,783 | A14408 | 77,680 |
| TOTAL Engineer | 370,904 | | 259,376 |
| Public Works Admin, Pers Serv | 234,532 | A14901 | 244,810 |
| Public Works Admin, Equip & Cap Outlay | 92,016 | A14902 | 179,822 |
| Public Works Admin, Contr Expend | 211,773 | A14904 | 202,420 |
| Public Works Admin, Empl Bnfts | 167,440 | A14908 | 187,491 |
| TOTAL Public Works Admin | 705,762 | | 814,543 |
| Buildings, Pers Serv | 148,200 | A16201 | 193,326 |
| Buildings, Equip & Cap Outlay | | A16202 | 323,953 |
| Buildings, Contr Expend | 128,815 | A16204 | 111,887 |
| Buildings, Empl Bnfts | 83,822 | A16208 | 86,867 |
| TOTAL Buildings | 360,837 | | 716,034 |
| Central Comm System, Pers Serv | 49,986 | A16501 | 51,613 |
| Central Comm System, Contr Expend | 936 | A16504 | 1,559 |
| Central Comm System, Empl Bnfts | 35,954 | A16508 | 22,226 |
| TOTAL Central Comm System | 86,876 | | 75,399 |
| Central Print & Mail, contr Expend | 22,535 | A16704 | 17,149 |
| TOTAL Central Print & Mail | 22,535 | | 17,149 |
| Central Data Process, Pers Serv | 169,694 | A16801 | 192,840 |
| Central Data Process & Cap Outlay | 5,813 | A16802 | 9,725 |
| Central Data Process, Contr Expend | 186,990 | A16804 | 196,659 |
| Central Data Process, Empl Bnfts | 93,755 | A16808 | 111,499 |
| TOTAL Central Data Process | 456,252 | | 510,723 |
| Unallocated Insurance, Contr Expend | 738,773 | A19104 | 772,942 |
| TOTAL Unallocated Insurance | 738,773 | | 772,942 |
| Municipal Assn Dues, Contr Expend | 6,268 | A19204 | 6,268 |
| TOTAL Municipal Assn Dues | 6,268 | | 6,268 |
| Judgements And Claims, Contr Expend | 235,005 | A19304 | 313,485 |
| TOTAL Judgements And Claims | 235,005 | | 313,485 |
| TOTAL General Government Support | 5,346,143 | | 5,995,768 |
| Police, Pers Serv | 6,399,009 | A31201 | 6,343,591 |
| Police, Equip & Cap Outlay | 210,774 | A31202 | 135,463 |
| Police, Contr Expend | 755,524 | A31204 | 656,574 |
| Police, Empl Bnfts | 4,069,484 | A31208 | 4,198,456 |
| TOTAL Police | 11,434,791 | | 11,334,085 |
| Traffic Control, Pers Serv | 188,725 | A33101 | 198,170 |
| Traffic Control, Contr Expen | 76,712 | A33104 | 81,147 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------|-------------------|---------|-------------------|
| Expenditures | | | |
| Traffic Control, Empl Bnfts | 161,455 | A33108 | 139,114 |
| TOTAL Traffic Control | 426,892 | | 418,430 |
| On-Street Parking, Pers Serv | 123,807 | A33201 | 136,628 |
| On-Street Parking, Equipment & Cap Outlay | 32,282 | A33202 | 37,991 |
| On-Street Parking, Contr Expend | 20,590 | A33204 | 30,653 |
| On-Street Parking, Empl Bnfts | 85,563 | A33208 | 83,648 |
| TOTAL On-Street Parking | 262,242 | | 288,920 |
| Fire, Pers Serv | 4,762,295 | A34101 | 4,682,266 |
| Fire, Equip & Cap Outlay | 29,167 | A34102 | 106,899 |
| Fire, Contr Expend | 370,642 | A34104 | 312,609 |
| Fire, Empl Bnfts | 2,944,058 | A34108 | 3,056,728 |
| TOTAL Fire | 8,106,163 | | 8,158,501 |
| Control of Animals, Contr Expend | 68,388 | A35104 | 66,313 |
| Control of Animals, Empl Bnfts | 2,823 | A35108 | 2,557 |
| TOTAL Control of Animals | 71,211 | | 68,870 |
| Examining Boards, Contr Expend | 1,185 | A36104 | 1,720 |
| TOTAL Examining Boards | 1,185 | | 1,720 |
| Safety Inspection, Pers Serv | 267,959 | A36201 | 381,840 |
| Safety Inspection, Equip & Cap Outlay | 80,608 | A36202 | 78,253 |
| Safety Inspection, Contr Expend | 24,307 | A36204 | 25,210 |
| Safety Inspection, Empl Bnfts | 187,999 | A36208 | 201,101 |
| TOTAL Safety Inspection | 560,874 | | 686,404 |
| Misc Public Safety, Pers Serv | 38,898 | A39891 | 46,987 |
| Misc Public Safety, Contr Expend | 11,203 | A39894 | 8,915 |
| Misc Public Safety, Empl Bnfts | 41,722 | A39898 | 25,898 |
| TOTAL Misc Public Safety | 91,822 | | 81,801 |
| TOTAL Public Safety | 20,955,180 | | 21,038,732 |
| Public Health, Pers Serv | 24,550 | A40101 | 42,060 |
| Public Health, Equip & Cap Outlay | | A40102 | 11,414 |
| Public Health, Contr Expend | 10,142 | A40104 | 13,604 |
| Public Health, Empl Bnfts | 1,878 | A40108 | 7,872 |
| TOTAL Public Health | 36,570 | | 74,950 |
| Registrar of Vital Statistics, Pers Serv | 53,057 | A40201 | 46,513 |
| Registrar of Vital Stat Contr Expend | 45,085 | A40204 | 1,928 |
| Registrar of Vital Stat, Empl Bnfts | 40,354 | A40208 | 44,314 |
| TOTAL Registrar of Vital Stat | 138,497 | | 92,755 |
| TOTAL Health | 175,067 | | 167,704 |
| Maint of Streets, Pers Serv | 345,780 | A51101 | 316,710 |
| Maint of Streets, Equip & Cap Outlay | 2,385 | A51102 | 241,966 |
| Maint of Streets, Contr Expend | 69,817 | A51104 | 65,265 |
| Maint of Streets, Empl Bnfts | 290,257 | A51108 | 308,376 |
| TOTAL Maint of Streets | 708,240 | | 932,317 |
| Garage, Pers Serv | 348,774 | A51321 | 365,809 |
| Garage, Equip & Cap Outlay | 3,187 | A51322 | 6,956 |
| Garage, Contr Expend | 70,892 | A51324 | 57,025 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------|------------------|---------|------------------|
| Expenditures | | | |
| Garage, Empl Bnfts | 284,295 | A51328 | 296,852 |
| TOTAL Garage | 707,147 | | 726,641 |
| Snow Removal, Pers Serv | 50,363 | A51421 | 82,739 |
| Snow Removal, Equip & Cap Outlay | | A51422 | |
| Snow Removal, Contr Expend | 189,187 | A51424 | 247,252 |
| Snow Removal, Empl Bnfts | 4,772 | A51428 | 8,003 |
| TOTAL Snow Removal | 244,322 | | 337,995 |
| Street Lighting, Contr Expend | 257,826 | A51824 | 241,841 |
| TOTAL Street Lighting | 257,826 | | 241,841 |
| Bus Operations, Pers Serv | 539,203 | A56301 | 322,937 |
| Bus Operations, Equip & Cap Outlay | 355 | A56302 | |
| Bus Operations, Contr Expend | 167,429 | A56304 | 234,299 |
| Bus Operations, Empl Bnfts | 319,885 | A56308 | 201,156 |
| TOTAL Bus Operations | 1,026,871 | | 758,392 |
| Off-Street Parking, Pers Serv | 12,215 | A56501 | 12,815 |
| Off-Street Parking, Equip & Cap Outlay | 27,800 | A56502 | |
| Off-Street Parking, Contr Expend | 3,541 | A56504 | 41,733 |
| Off-Street Parking, Empl Bnfts | 2,399 | A56508 | 3,049 |
| TOTAL Off-Street Parking | 45,954 | | 57,598 |
| TOTAL Transportation | 2,990,361 | | 3,054,784 |
| Programs For Aging, Pers Serv | 714 | A67721 | |
| Programs For Aging, Contr Expend | 15,269 | A67724 | 5,982 |
| Programs For Aging, Empl Bnfts | 53 | A67728 | |
| TOTAL Programs For Aging | 16,036 | | 5,982 |
| Other Eco & Dev, Pers Serv | 178,542 | A69891 | 435,146 |
| Other Eco & Dev, Equip & Cap Outlay | 3,385 | A69892 | 23,528 |
| Other Eco & Dev, Contr Expend | 2,482 | A69894 | 677,040 |
| Other Econ & Dev, Empl Bnfts | 124,437 | A69898 | 273,939 |
| TOTAL Other Econ & Dev | 308,846 | | 1,409,653 |
| TOTAL Economic Assistance And Opportunity | 324,882 | | 1,415,635 |
| Council On The Arts, Pers Serv | 12,122 | A70101 | 20,359 |
| Council On The Arts, Equip & Cap Outlay | 1,192 | A70102 | |
| Council On The Arts, Contr Expend | 3,178 | A70104 | 906 |
| Council On The Arts, Empl Bnfts | 927 | A70108 | 1,558 |
| TOTAL Council On The Arts | 17,418 | | 22,823 |
| Recreation Admini, Pers Serv | 123,556 | A70201 | 127,274 |
| Recreation Admini, Contr Expend | 20,529 | A70204 | 20,223 |
| Recreation Admini, Empl Bnfts | 79,206 | A70208 | 88,842 |
| TOTAL Recreation Admini | 223,290 | | 236,339 |
| Parks, Pers Serv | 394,619 | A71101 | 394,230 |
| Parks, Equip & Cap Outlay | 28,143 | A71102 | 487,611 |
| Parks, Contr Expend | 96,782 | A71104 | 115,648 |
| Parks, Empl Bnfts | 195,308 | A71108 | 211,422 |
| TOTAL Parks | 714,852 | | 1,208,911 |
| Playgr & Rec Centers, Pers Serv | 287,673 | A71401 | 324,781 |
| Playgr & Rec Centers, Equip & Cap Outlay | 1,735 | A71402 | 4,248 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------------------------------|------------------|---------|------------------|
| Expenditures | | | |
| Playgr & Rec Centers, Contr Expend | 142,410 | A71404 | 144,916 |
| Playgr & Rec Centers, Empl Bnfts | 129,750 | A71408 | 128,772 |
| TOTAL Playgr & Rec Centers | 561,568 | | 602,717 |
| Special Rec Facility, Pers Serv | 356,212 | A71801 | 400,029 |
| Special Rec Facility, Equip & Cap Outlay | 13,745 | A71802 | 12,394 |
| Special Rec Facility, Contr Expend | 182,094 | A71804 | 203,231 |
| Special Rec Facility, Empl Bnfts | 184,818 | A71808 | 206,492 |
| TOTAL Special Rec Facility | 736,868 | | 822,147 |
| Youth Prog, Pers Serv | 5,031 | A73101 | 4,544 |
| Youth Prog, Contr Expend | 17,043 | A73104 | 11,277 |
| Youth Prog, Empl Bnfts | 373 | A73108 | 317 |
| TOTAL Youth Prog | 22,448 | | 16,138 |
| Historian, Contr Expend | 750 | A75104 | 750 |
| TOTAL Historian | 750 | | 750 |
| Historical Property, Contr Expend | 315 | A75204 | 546 |
| TOTAL Historical Property | 315 | | 546 |
| Celebrations, Pers Serv | 4,089 | A75501 | 3,866 |
| Celebrations, Contr Expend | 9,268 | A75504 | 9,308 |
| Celebrations, Empl Bnfts | 306 | A75508 | 287 |
| TOTAL Celebrations | 13,662 | | 13,462 |
| Other Performing Arts, Contr Expend | 19,551 | A75604 | 18,522 |
| TOTAL Other Performing Arts | 19,551 | | 18,522 |
| Adult Recreation, Pers Serv | 8,650 | A76201 | 15,252 |
| Adult Recreation, Equip & Cap Outlay | 6,184 | A76202 | 4,540 |
| Adult Recreation, Contr Expend | 23,569 | A76204 | 17,293 |
| Adult Recreation, Empl Bnfts | 659 | A76208 | 1,237 |
| TOTAL Adult Recreation | 39,062 | | 38,322 |
| Other Culture And Rec, Contr Expend | 9,765 | A79894 | 14,943 |
| Other Culture And Rec, Empl Bnfts | -879 | A79898 | 803 |
| TOTAL Other Culture And Rec | 8,885 | | 15,746 |
| TOTAL Culture And Recreation | 2,358,669 | | 2,996,421 |
| Zoning, Pers Serv | | A80101 | 18,864 |
| Zoning, Contr Expend | 5,063 | A80104 | 357 |
| Zoning, Empl Bnfts | 702 | A80108 | 1,838 |
| TOTAL Zoning | 5,765 | | 21,058 |
| Planning, Pers Serv | 171,781 | A80201 | 184,540 |
| Planning, Equip & Cap Outlay | 950 | A80202 | 926 |
| Planning, Contr Expend | 52,410 | A80204 | 9,625 |
| Planning, Empl Bnfts | 96,547 | A80208 | 101,597 |
| TOTAL Planning | 321,688 | | 296,689 |
| Human Rights, Pers Serv | 24,968 | A80401 | 25,077 |
| Human Rights, Contr Expend | 324 | A80404 | 2,506 |
| Human Rights, Empl Bnfts | 6,865 | A80408 | 6,081 |
| TOTAL Human Rights | 32,157 | | 33,664 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------|-------------------|---------|-------------------|
| Expenditures | | | |
| Storm Sewers, Contr Expend | 11,579 | A81404 | 7,155 |
| TOTAL Storm Sewers | 11,579 | | 7,155 |
| Refuse & Garbage, Pers Serv | 1,068,082 | A81601 | 1,079,866 |
| Refuse & Garbage, Contr Expend | 1,019,098 | A81604 | 973,771 |
| Refuse & Garbage, Empl Bnfts | 822,577 | A81608 | 765,316 |
| TOTAL Refuse & Garbage | 2,909,757 | | 2,818,953 |
| Street Cleaning, Pers Serv | 154,400 | A81701 | 146,627 |
| Street Cleaning, Contr Expend | 27,792 | A81704 | 23,048 |
| Street Cleaning, Empl Bnfts | 140,890 | A81708 | 140,341 |
| TOTAL Street Cleaning | 323,082 | | 310,016 |
| Shade Tree, Contr Expend | 8,370 | A85604 | 1,025 |
| TOTAL Shade Tree | 8,370 | | 1,025 |
| Flood & Erosion Control, Contr Expend | 1,942 | A87454 | 2,221 |
| TOTAL Flood & Erosion Control | 1,942 | | 2,221 |
| Misc Home & Comm Serv, Contr Expend | 7,597 | A89894 | 7,225 |
| TOTAL Misc Home & Comm Serv | 7,597 | | 7,225 |
| TOTAL Home And Community Services | 3,621,937 | | 3,498,005 |
| Worker's Compensation, Empl Bnfts | 865,983 | A90408 | 842,727 |
| Unemployment Insurance, Empl Bnfts | 14,344 | A90508 | 13,474 |
| Disability Insurance, Empl Bnfts | 11,055 | A90558 | 14,296 |
| Hospital & Medical (dental) Ins, Empl Bnft | 3,187,602 | A90608 | 3,157,936 |
| Other Employee Benefits (spec) | 31,149 | A90898 | 26,313 |
| TOTAL Employee Benefits | 4,110,133 | | 4,054,747 |
| Debt Principal, Bond Anticipation Notes | 519,594 | A97306 | 300,000 |
| Install Pur Debt, Principal | 130,499 | A97856 | 135,411 |
| TOTAL Debt Principal | 650,093 | | 435,411 |
| Debt Interest, Bond Anticipation Notes | 50,124 | A97307 | 16,552 |
| Install Pur Debt, Interest | 22,067 | A97857 | 17,154 |
| TOTAL Debt Interest | 72,191 | | 33,706 |
| TOTAL Expenditures | 40,604,656 | | 42,690,913 |
| Transfers, Other Funds | 1,800,326 | A99019 | 1,686,877 |
| TOTAL Operating Transfers | 1,800,326 | | 1,686,877 |
| TOTAL Other Uses | 1,800,326 | | 1,686,877 |
| TOTAL Detail Expenditures And Other Uses | 42,404,982 | | 44,377,790 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------|-------------------|--------------|-------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 9,183,680 | A8021 | 10,222,485 |
| Prior Period Adj -Increase In Fund Balance | | A8012 | 687,463 |
| Prior Period Adj -Decrease In Fund Balance | | A8015 | 4,267 |
| Restated Fund Balance - Beg of Year | 9,183,680 | A8022 | 10,905,681 |
| ADD - REVENUES AND OTHER SOURCES | 43,443,786 | | 44,152,408 |
| DEDUCT - EXPENDITURES AND OTHER USES | 42,404,982 | | 44,377,790 |
| Fund Balance - End of Year | 10,222,485 | A8029 | 10,680,298 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|---------------------------------------------------|-------------------|---------|-------------------|
| Estimated Revenues | | | |
| Est Rev - Real Property Taxes | 17,709,231 | A1049N | 17,693,207 |
| Est Rev - Real Property Tax Items | 816,000 | A1099N | 886,000 |
| Est Rev - Non Property Tax Items | 14,430,000 | A1199N | 15,135,000 |
| Est Rev - Departmental Income | 2,044,401 | A1299N | 2,006,325 |
| Est Rev - Intergovernmental Charges | 493,990 | A2399N | 1,037,080 |
| Est Rev - Use of Money And Property | 115,200 | A2499N | 180,300 |
| Est Rev - Licenses And Permits | 646,150 | A2599N | 767,569 |
| Est Rev - Fines And Forfeitures | 214,000 | A2649N | 144,000 |
| Est Rev - Sale of Prop And Comp For Loss | 119,750 | A2699N | 88,800 |
| Est Rev - Miscellaneous Local Sources | 1,152,563 | A2799N | 1,042,835 |
| Est Rev - Interfund Revenues | 140,000 | A2801N | 140,000 |
| Est Rev - State Aid | 4,411,222 | A3099N | 3,679,350 |
| Est Rev - Federal Aid | 779,888 | A4099N | 206,677 |
| TOTAL Estimated Revenues | 43,072,395 | | 43,007,143 |
| Appropriated Fund Balance | 904,082 | A599N | 1,457,190 |
| TOTAL Estimated Other Sources | 904,082 | | 1,457,190 |
| TOTAL Estimated Revenues And Other Sources | 43,976,477 | | 44,464,333 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

| Code Description | 2019 | EdpCode | 2020 |
|--------------------------------------------|-------------------|---------|-------------------|
| Appropriations | | | |
| App - General Government Support | 7,070,173 | A1999N | 7,721,678 |
| App - Public Safety | 20,517,830 | A3999N | 20,978,502 |
| App - Health | 175,650 | A4999N | 172,464 |
| App - Transportation | 3,113,834 | A5999N | 2,686,610 |
| App - Economic Assistance And Opportunity | 1,210,202 | A6999N | 976,702 |
| App - Culture And Recreation | 2,525,411 | A7999N | 2,682,708 |
| App - Home And Community Services | 3,616,934 | A8999N | 3,745,310 |
| App - Employee Benefits | 3,493,000 | A9199N | 3,418,000 |
| App - Debt Service | 1,688,377 | A9899N | 1,437,793 |
| TOTAL Appropriations | 43,411,411 | | 43,819,767 |
| App - Interfund Transfer | 565,066 | A9999N | 644,566 |
| TOTAL Other Uses | 565,066 | | 644,566 |
| TOTAL Appropriations And Other Uses | 43,976,477 | | 44,464,333 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------------|------------------|---------|------------------|
| Assets | | | |
| Cash In Time Deposits | 196,060 | CD201 | 355,925 |
| TOTAL Cash | 196,060 | | 355,925 |
| Accounts Receivable | 10,000 | CD380 | |
| Rehabilitation Loan Receivable | 871,478 | CD390 | 845,758 |
| TOTAL Other Receivables (net) | 881,478 | | 845,758 |
| Due From State And Federal Government | 97,716 | CD410 | 95,939 |
| TOTAL State And Federal Aid Receivables | 97,716 | | 95,939 |
| TOTAL Assets and Deferred Outflows of Resources | 1,175,254 | | 1,297,622 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------------------|------------------|---------|------------------|
| Accounts Payable | | CD600 | 163,105 |
| TOTAL Accounts Payable | 0 | | 163,105 |
| Due To Other Funds | 96,453 | CD630 | 27,039 |
| TOTAL Due To Other Funds | 96,453 | | 27,039 |
| Due To Other Governments | 83 | CD631 | 83 |
| TOTAL Due To Other Governments | 83 | | 83 |
| TOTAL Liabilities | 96,536 | | 190,227 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 911,203 | CD691 | 888,483 |
| TOTAL Deferred Inflows of Resources | 911,203 | | 888,483 |
| TOTAL Deferred Inflows of Resources | 911,203 | | 888,483 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 167,515 | CD915 | 218,912 |
| TOTAL Assigned Fund Balance | 167,515 | | 218,912 |
| TOTAL Fund Balance | 167,515 | | 218,912 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 1,175,254 | | 1,297,622 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------------------------------------|----------------|---------|----------------|
| Revenues | | | |
| Interest And Earnings | | CD2401 | 50 |
| TOTAL Use of Money And Property | 0 | | 50 |
| Unclassified (specify) | 18,404 | CD2770 | 25,750 |
| TOTAL Miscellaneous Local Sources | 18,404 | | 25,750 |
| Other Aid (specify) | 48,875 | CD3089 | 15,000 |
| TOTAL State Aid | 48,875 | | 15,000 |
| Fed Aid, Community Development Act | 546,716 | CD4910 | 582,106 |
| Federal Aid - Sewer | | CD4990 | 205,031 |
| TOTAL Federal Aid | 546,716 | | 787,137 |
| TOTAL Revenues | 613,995 | | 827,937 |
| TOTAL Detail Revenues And Other Sources | 613,995 | | 827,937 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------|----------------|---------|----------------|
| Expenditures | | | |
| Public Works Fac Site, Equip & Cap | 131,225 | CD86622 | 413,633 |
| TOTAL Public Works Fac Site | 131,225 | | 413,633 |
| Rehab Loans & Grant, Contr Expend | 145,174 | CD86684 | 189,897 |
| TOTAL Rehab Loans & Grant | 145,174 | | 189,897 |
| Prov of Public Service, Contr Expen | 101,891 | CD86764 | 79,033 |
| TOTAL Prov of Public Service | 101,891 | | 79,033 |
| Plan & Manage Devel, Pers Serv | 25,784 | CD86841 | |
| Plan & Manage Devel, Contr Expend | 49,841 | CD86844 | |
| Plan & Manage Devel, Empl Bnfts | 3,311 | CD86848 | |
| TOTAL Plan & Manage Devel | 78,936 | | 0 |
| Administration, Pers Serv | 94,727 | CD86861 | |
| Administration, Contr Expend | 25,287 | CD86864 | |
| Administration, Empl Bnfts | 48,422 | CD86868 | |
| TOTAL Administration | 168,436 | | 0 |
| Econ Dev Zone - Contr Expend | | CD86874 | 151,286 |
| TOTAL Econ Dev Zone - Contr Expend | 0 | | 151,286 |
| TOTAL Home And Community Services | 625,662 | | 833,849 |
| TOTAL Expenditures | 625,662 | | 833,849 |
| TOTAL Detail Expenditures And Other Uses | 625,662 | | 833,849 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------|----------------|---------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 275,298 | CD8021 | 167,515 |
| Prior Period Adj -Increase In Fund Balance | | CD8012 | 57,309 |
| Prior Period Adj -Decrease In Fund Balance | 96,116 | CD8015 | |
| Restated Fund Balance - Beg of Year | 179,182 | CD8022 | 224,824 |
| ADD - REVENUES AND OTHER SOURCES | 613,995 | | 827,937 |
| DEDUCT - EXPENDITURES AND OTHER USES | 625,662 | | 833,849 |
| Fund Balance - End of Year | 167,515 | CD8029 | 218,912 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(ES) ENTERPRISE SEWER

Statement of Net Position

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------------|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 786,765 | ES200 | 1,361,253 |
| Cash In Time Deposits | | ES201 | 1,002,392 |
| TOTAL Cash | 786,765 | | 2,363,645 |
| Accounts Receivable | 1,067,520 | ES380 | 984,395 |
| TOTAL Other Receivables (net) | 1,067,520 | | 984,395 |
| Due From State And Federal Government | | ES410 | 1,641,139 |
| TOTAL State And Federal Aid Receivables | 0 | | 1,641,139 |
| Due From Other Funds | 2,606,479 | ES391 | 404,493 |
| TOTAL Due From Other Funds | 2,606,479 | | 404,493 |
| Due From Other Governments | 831,586 | ES440 | 259,880 |
| TOTAL Due From Other Governments | 831,586 | | 259,880 |
| Prepaid Expenses | 992 | ES480 | 46,262 |
| TOTAL Prepaid Expenses | 992 | | 46,262 |
| Land | 244,930 | ES101 | 244,930 |
| Improvements Other Than Buildings | 12,275,198 | ES103 | 7,495,407 |
| Machinery And Equipment | 2,835,047 | ES104 | 2,028,147 |
| Construction Work In Progress | 4,274,853 | ES105 | 5,420,764 |
| Infrastructure | 27,302,569 | ES106 | 27,444,396 |
| Accum Deprec, Infrastructure | -19,925,635 | ES116 | -15,401,061 |
| TOTAL Fixed Assets (net) | 27,006,962 | | 27,232,583 |
| Deferred Outflow of Resources | 122,721 | ES495 | 695,266 |
| Deferred Outflows of Resources - Pensions | 543,490 | ES496 | 304,896 |
| TOTAL Deferred Outflows of Resources | 666,211 | | 1,000,162 |
| TOTAL Assets and Deferred Outflows of Resources | 32,966,515 | | 33,932,559 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(ES) ENTERPRISE SEWER

Statement of Net Position

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------------------|-------------------|---------|-------------------|
| Accounts Payable | 539,556 | ES600 | 470,710 |
| TOTAL Accounts Payable | 539,556 | | 470,710 |
| Accrued Liabilities | 53,145 | ES601 | 58,629 |
| TOTAL Accrued Liabilities | 53,145 | | 58,629 |
| Bond Anticipation Notes Payable | 3,807,399 | ES626 | 4,396,366 |
| TOTAL Notes Payable | 3,807,399 | | 4,396,366 |
| Net Pension Liability -Proportionate Share | 136,121 | ES638 | 304,478 |
| Total OPEB Liability | 11,385,336 | ES683 | 11,695,212 |
| Installment Purchase Debt | 929,586 | ES685 | 697,890 |
| Compensated Absences | 241,814 | ES687 | 274,570 |
| Other Liabilities | 78,657 | ES688 | |
| TOTAL Other Liabilities | 12,771,514 | | 12,972,150 |
| Due To Other Funds | 698,082 | ES630 | |
| TOTAL Due To Other Funds | 698,082 | | 0 |
| Due To Employees' Retirement System | 88,157 | ES637 | |
| TOTAL Due To Other Governments | 88,157 | | 0 |
| Bonds Payable | 10,996,915 | ES628 | 10,189,519 |
| Bond Interest And Matured Bonds Payable | 80,694 | ES629 | 115,222 |
| TOTAL Bond And Long Term Liabilities | 11,077,609 | | 10,304,741 |
| TOTAL Liabilities | 29,035,462 | | 28,202,596 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 42,021 | ES691 | 590,990 |
| Deferred Inflows of Resources - Pensions | 430,657 | ES697 | 101,652 |
| TOTAL Deferred Inflows of Resources | 472,678 | | 692,642 |
| TOTAL Deferred Inflows of Resources | 472,678 | | 692,642 |
| Fund Balance | | | |
| Net Assets-Invsted In Cap Asts, Net Rltd D | 10,995,550 | ES920 | 11,948,807 |
| Net Assets-Restricted For Other Purposes | 2,795,327 | ES923 | 1,181,808 |
| Net Assets-Unrestricted (deficit) | -10,332,502 | ES924 | -8,093,294 |
| TOTAL Net Position | 3,458,375 | | 5,037,321 |
| TOTAL Fund Balance | 3,458,375 | | 5,037,321 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 32,966,515 | | 33,932,559 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(ES) ENTERPRISE SEWER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---------------------------------------------------------|------------------|---------|------------------|
| Revenues | | | |
| Sewer Charges | 4,679,644 | ES2122 | 4,484,395 |
| Int & Penalties On Sewer Accts | 24,495 | ES2128 | 28,311 |
| TOTAL Charges For Services Within Locality | 4,704,139 | | 4,512,706 |
| Sewer Service - Other Gov'Ts | 445,168 | ES2374 | 455,880 |
| TOTAL Charges For Services To Other Localities | 445,168 | | 455,880 |
| Sale of Scrap Materials | | ES2650 | 1,375 |
| Insurance Recoveries | 1,357 | ES2680 | 4,286 |
| TOTAL Sale of Property And Compensation For Loss | 1,357 | | 5,661 |
| Interest And Earnings | 2,979 | ES2401 | 15,928 |
| TOTAL Use of Money And Property | 2,979 | | 15,928 |
| Employees Contributions | 28,070 | ES2709 | 31,145 |
| Unclassified (specify) | 38,295 | ES2770 | 6,423 |
| TOTAL Other | 66,365 | | 37,568 |
| St Aid, Oper & Main of Sewer | 171,050 | ES3901 | 295,923 |
| TOTAL State Aid | 171,050 | | 295,923 |
| Fed Aid, Other Home & Comm Svc | 1,743,076 | ES4989 | 1,303,194 |
| TOTAL Federal Aid | 1,743,076 | | 1,303,194 |
| TOTAL Revenues | 7,134,134 | | 6,626,860 |
| TOTAL Operating Revenue | 7,134,134 | | 6,626,860 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(ES) ENTERPRISE SEWER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---------------------------------------------------------|------------------|---------|------------------|
| Expenses | | | |
| Sanitary Sewers, Pers Serv | 618,287 | ES81201 | 634,935 |
| TOTAL Sanitary Sewers | 618,287 | | 634,935 |
| Sewage Treatment And Disposal-Pers Serv | 520,925 | ES81301 | 602,094 |
| TOTAL Sewage Treatment And Disposal-Pers Serv | 520,925 | | 602,094 |
| TOTAL Personal Services | 1,139,212 | | 1,237,029 |
| Depreciation | 1,079,109 | ES19944 | 1,099,506 |
| TOTAL Depreciation | 1,079,109 | | 1,099,506 |
| Sanitary Sewers, Contr Expend | 319,263 | ES81204 | 281,810 |
| TOTAL Sanitary Sewers | 319,263 | | 281,810 |
| Sewage Treatment And Disposal-Contr Expend | 1,046,383 | ES81304 | 901,960 |
| TOTAL Sewage Treatment And Disposal-Contr Expend | 1,046,383 | | 901,960 |
| TOTAL Contractual Expenses | 2,444,755 | | 2,283,276 |
| Sanitary Sewers, Empl Bnfts | 1,152,787 | ES81208 | 742,733 |
| TOTAL Sanitary Sewers | 1,152,787 | | 742,733 |
| Sewage Treatment And Disposal-Empl Bnfts | 268,186 | ES81308 | 294,724 |
| TOTAL Sewage Treatment And Disposal-Empl Bnfts | 268,186 | | 294,724 |
| TOTAL Employee Benefits | 1,420,973 | | 1,037,457 |
| Debt Interest, Serial Bonds | 210,687 | ES97107 | 298,659 |
| Debt Interest, Bond Anticipation Notes | 24,012 | ES97307 | 78,230 |
| Install Pur Debt, Interest | 40,060 | ES97857 | 32,201 |
| TOTAL Interest Expense | 274,759 | | 409,090 |
| TOTAL Expenses | 5,279,699 | | 4,966,852 |
| TOTAL Operating Expenses | 5,279,699 | | 4,966,852 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------|-----------|---------|-----------|
| Analysis of Changes in Net Position | | | |
| Net Position - Beginning of Year | 7,836,473 | ES8021 | 3,458,375 |
| Prior Period Adj -Decrease In Net Position | 6,232,533 | ES8015 | 81,061 |
| Restated Net Position - Beg of Year | 1,603,940 | ES8022 | 3,377,314 |
| ADD - REVENUES AND OTHER SOURCES | 7,134,134 | | 6,626,860 |
| DEDUCT - EXPENDITURES AND OTHER USES | 5,279,699 | | 4,966,852 |
| Net Position - End of Year | 3,458,375 | ES8029 | 5,037,322 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

Cash Flow

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(EW) ENTERPRISE WATER

Statement of Net Position

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------------|-------------------|---------|-------------------|
| Assets | | | |
| Cash | 2,399,814 | EW200 | 1,861,382 |
| Cash In Time Deposits | 1,265,018 | EW201 | 1,276,864 |
| Petty Cash | 100 | EW210 | 100 |
| TOTAL Cash | 3,664,932 | | 3,138,346 |
| Accounts Receivable | 686,931 | EW380 | 683,206 |
| Accrued Interest Receivable | 351,292 | EW381 | 330,386 |
| TOTAL Other Receivables (net) | 1,038,223 | | 1,013,592 |
| Due From Other Governments | 59,486 | EW440 | |
| TOTAL Due From Other Governments | 59,486 | | 0 |
| Inventory Of Materials And Supplies | 154,729 | EW445 | 162,764 |
| TOTAL Inventories | 154,729 | | 162,764 |
| Prepaid Expenses | 194,280 | EW480 | 251,916 |
| TOTAL Prepaid Expenses | 194,280 | | 251,916 |
| Improvements Other Than Buildings | 22,204,685 | EW103 | 25,078,983 |
| Machinery And Equipment | 1,169,281 | EW104 | 1,087,532 |
| Accum Depr, Imp Other Than Bld | -8,832,753 | EW113 | -9,410,328 |
| TOTAL Fixed Assets (net) | 14,541,213 | | 16,756,187 |
| Deferred Outflow of Resources | 48,265 | EW495 | 458,502 |
| Deferred Outflows of Resources - Pensions | 629,670 | EW496 | 310,255 |
| TOTAL Deferred Outflows of Resources | 677,935 | | 768,757 |
| TOTAL Assets and Deferred Outflows of Resources | 20,330,798 | | 22,091,562 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(EW) ENTERPRISE WATER

Statement of Net Position

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------------------|-------------------|---------|-------------------|
| Accounts Payable | 65,669 | EW600 | 948,534 |
| TOTAL Accounts Payable | 65,669 | | 948,534 |
| Accrued Liabilities | 7,397 | EW601 | 62,160 |
| TOTAL Accrued Liabilities | 7,397 | | 62,160 |
| Customers' Deposits | 9,300 | EW615 | 9,300 |
| TOTAL Other Deposits | 9,300 | | 9,300 |
| Bond Anticipation Notes Payable | 4,234,213 | EW626 | 4,140,137 |
| TOTAL Notes Payable | 4,234,213 | | 4,140,137 |
| Net Pension Liability -Proportionate Share | 157,705 | EW638 | 309,828 |
| Total OPEB Liability | 8,798,759 | EW683 | 9,077,115 |
| Installment Purchase Debt | 158,214 | EW685 | 109,689 |
| Compensated Absences | 196,162 | EW687 | 211,269 |
| Other Liabilities | | EW688 | 6,703 |
| TOTAL Other Liabilities | 9,310,840 | | 9,714,604 |
| Due To Other Funds | 10,966 | EW630 | 3,044 |
| TOTAL Due To Other Funds | 10,966 | | 3,044 |
| Bonds Payable | 6,138,279 | EW628 | 5,690,523 |
| Bond Interest And Matured Bonds Payable | 39,366 | EW629 | 89,063 |
| TOTAL Bond And Long Term Liabilities | 6,177,645 | | 5,779,586 |
| TOTAL Liabilities | 19,816,030 | | 20,657,365 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | | EW691 | 386,930 |
| Deferred Inflows of Resources - Pensions | 498,945 | EW697 | 103,439 |
| TOTAL Deferred Inflows of Resources | 498,945 | | 490,369 |
| TOTAL Deferred Inflows of Resources | 498,945 | | 490,369 |
| Fund Balance | | | |
| Net Assets-Invsted In Cap Asts, Net Rltd D | 5,162,701 | EW920 | 6,517,322 |
| Net Assets-Unrestricted (deficit) | -5,146,878 | EW924 | -5,573,494 |
| TOTAL Net Position | 15,823 | | 943,828 |
| TOTAL Fund Balance | 15,823 | | 943,828 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 20,330,798 | | 22,091,562 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(EW) ENTERPRISE WATER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---------------------------------------------------------|------------------|---------|------------------|
| Revenues | | | |
| Metered Water Sales | 4,402,450 | EW2140 | 4,325,274 |
| Water Service Charges | 61,020 | EW2144 | 72,195 |
| Interest & Penalties On Water Rents | 77,854 | EW2148 | 84,984 |
| Interfund Revenues | 45,743 | EW2801 | 52,374 |
| TOTAL Charges For Services Within Locality | 4,587,067 | | 4,534,827 |
| Sale of Scrap Materials | 2,654 | EW2650 | 1,512 |
| Sales, Other | | EW2655 | 105,255 |
| Insurance Recoveries | | EW2680 | 5,573 |
| TOTAL Sale of Property And Compensation For Loss | 2,654 | | 112,340 |
| Interest And Earnings | 7,729 | EW2401 | 22,379 |
| Rental of Real Property | | EW2410 | 52,986 |
| TOTAL Use of Money And Property | 7,729 | | 75,365 |
| Unclassified (specify) | 174,643 | EW2770 | 9,313 |
| TOTAL Other | 174,643 | | 9,313 |
| St Aid - Other Home And Community Service | 194,996 | EW3989 | 822,004 |
| TOTAL State Aid | 194,996 | | 822,004 |
| Fed Aid, Other Home & Comm Serv | 21,750 | EW4989 | 391,054 |
| TOTAL Federal Aid | 21,750 | | 391,054 |
| TOTAL Revenues | 4,988,839 | | 5,944,903 |
| TOTAL Operating Revenue | 4,988,839 | | 5,944,903 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(EW) ENTERPRISE WATER

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|---------------------------------------------------------|------------------|---------|------------------|
| Expenses | | | |
| Water Administration-Pers Serv | 281,244 | EW83101 | 297,166 |
| TOTAL Water Administration-Pers Serv | 281,244 | | 297,166 |
| Purification-Pers Serv | 638,903 | EW83301 | 668,443 |
| TOTAL Purification-Pers Serv | 638,903 | | 668,443 |
| Transportation And Distribution-Pers Serv | 558,579 | EW83401 | 624,812 |
| TOTAL Transportation And Distribution-Pers Serv | 558,579 | | 624,812 |
| TOTAL Personal Services | 1,478,726 | | 1,590,421 |
| Taxes & Assess On Munic Prop, Contr Expend | 295,833 | EW19504 | 315,651 |
| TOTAL Taxes & Assess On Munic Prop | 295,833 | | 315,651 |
| Depreciation | 680,512 | EW19944 | 766,095 |
| TOTAL Depreciation | 680,512 | | 766,095 |
| Water Administration-Contr Expend | 207,268 | EW83104 | 280,702 |
| TOTAL Water Administration-Contr Expend | 207,268 | | 280,702 |
| Source Supply Pwr & Pump Contr Expend | 4,796 | EW83204 | 6,312 |
| TOTAL Source Supply Pwr & Pump Contr Expend | 4,796 | | 6,312 |
| Purification-Contr Expend | 236,064 | EW83304 | 241,692 |
| TOTAL Purification-Contr Expend | 236,064 | | 241,692 |
| Transportation And Distribution-Contr Expe | 166,441 | EW83404 | 194,244 |
| TOTAL Transportation And Distribution-Contr Expe | 166,441 | | 194,244 |
| TOTAL Contractual Expenses | 1,590,914 | | 1,804,696 |
| Water Administration-Empl Bnfts | 1,317,167 | EW83108 | 1,338,027 |
| TOTAL Water Administration-Empl Bnfts | 1,317,167 | | 1,338,027 |
| TOTAL Employee Benefits | 1,317,167 | | 1,338,027 |
| Debt Interest, Serial Bonds | 115,685 | EW97107 | 196,651 |
| TOTAL Interest Expense | 115,685 | | 196,651 |
| TOTAL Expenses | 4,502,492 | | 4,929,795 |
| TOTAL Operating Expenses | 4,502,492 | | 4,929,795 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(EW) ENTERPRISE WATER

Analysis of Changes in Net Position

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------|-----------|---------|-----------|
| Analysis of Changes in Net Position | | | |
| Net Position - Beginning of Year | 4,723,725 | EW8021 | 15,823 |
| Prior Period Adj -Decrease In Net Position | 5,194,249 | EW8015 | 87,103 |
| Restated Net Position - Beg of Year | -470,524 | EW8022 | -71,280 |
| ADD - REVENUES AND OTHER SOURCES | 4,988,839 | | 5,944,903 |
| DEDUCT - EXPENDITURES AND OTHER USES | 4,502,492 | | 4,929,795 |
| Net Position - End of Year | 15,823 | EW8029 | 943,828 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

Cash Flow

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------------|------------------|---------|------------------|
| Assets | | | |
| Cash | 49,378 | H200 | 49,570 |
| TOTAL Cash | 49,378 | | 49,570 |
| Accounts Receivable | 19,700 | H380 | 77,160 |
| TOTAL Other Receivables (net) | 19,700 | | 77,160 |
| Due From State And Federal Government | 1,789,238 | H410 | 2,981,194 |
| TOTAL State And Federal Aid Receivables | 1,789,238 | | 2,981,194 |
| Due From Other Funds | 385,407 | H391 | 423,132 |
| TOTAL Due From Other Funds | 385,407 | | 423,132 |
| Due From Other Governments | | H440 | |
| TOTAL Due From Other Governments | 0 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 2,243,723 | | 3,531,056 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------------------|-------------------|---------|-------------------|
| Accounts Payable | 919,992 | H600 | 2,529,600 |
| TOTAL Accounts Payable | 919,992 | | 2,529,600 |
| Bond Anticipation Notes Payable | 1,030,433 | H626 | 5,804,776 |
| TOTAL Notes Payable | 1,030,433 | | 5,804,776 |
| Due To Other Funds | 1,877,450 | H630 | 2,504,781 |
| TOTAL Due To Other Funds | 1,877,450 | | 2,504,781 |
| TOTAL Liabilities | 3,827,875 | | 10,839,157 |
| Deferred Inflows of Resources | | | |
| Deferred Inflow of Resources | 4,787 | H691 | |
| TOTAL Deferred Inflows of Resources | 4,787 | | 0 |
| TOTAL Deferred Inflows of Resources | 4,787 | | 0 |
| Fund Balance | | | |
| Assigned Appropriated Fund Balance | 6,098,347 | H914 | 1,710,921 |
| TOTAL Assigned Fund Balance | 6,098,347 | | 1,710,921 |
| Unassigned Fund Balance | -7,687,286 | H917 | -9,019,022 |
| TOTAL Unassigned Fund Balance | -7,687,286 | | -9,019,022 |
| TOTAL Fund Balance | -1,588,939 | | -7,308,101 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 2,243,723 | | 3,531,056 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------------------------------------|------------------|---------|------------------|
| Revenues | | | |
| Misc Revenue, Other Govts | 19,700 | H2389 | 108,456 |
| TOTAL Intergovernmental Charges | 19,700 | | 108,456 |
| Interest And Earnings | 3 | H2401 | |
| TOTAL Use of Money And Property | 3 | | 0 |
| Gifts And Donations | | H2705 | 150,000 |
| Premium & Accrued Interest On Obligations | 5,431 | H2710 | 68,673 |
| Unclassified (specify) | 23,710 | H2770 | 166,014 |
| TOTAL Miscellaneous Local Sources | 29,141 | | 384,687 |
| St Aid, Consolidated Highway Aid | 673,085 | H3501 | 595,082 |
| St Aid, Other Transportation | 522,205 | H3589 | 1,023,726 |
| TOTAL State Aid | 1,195,290 | | 1,618,808 |
| Fed Aid Other Transportation | 584,756 | H4589 | 951,645 |
| TOTAL Federal Aid | 584,756 | | 951,645 |
| TOTAL Revenues | 1,828,890 | | 3,063,596 |
| Interfund Transfers | 78,355 | H5031 | |
| TOTAL Interfund Transfers | 78,355 | | 0 |
| Serial Bonds | 7,036,000 | H5710 | |
| Bans Redeemed From Appropriations | 860,263 | H5731 | 300,000 |
| TOTAL Proceeds of Obligations | 7,896,263 | | 300,000 |
| TOTAL Other Sources | 7,974,618 | | 300,000 |
| TOTAL Detail Revenues And Other Sources | 9,803,508 | | 3,363,596 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------|------------------|---------|------------------|
| Expenditures | | | |
| Buildings, Equip & Cap Outlay | 32,652 | H16202 | |
| TOTAL Buildings | 32,652 | | 0 |
| General Govt, Equip & Cap Outlay | 174,890 | H19972 | 148,973 |
| TOTAL General Govt | 174,890 | | 148,973 |
| TOTAL General Government Support | 207,542 | | 148,973 |
| Police, Equip & Cap Outlay | 155,270 | H31202 | 128,564 |
| TOTAL Police | 155,270 | | 128,564 |
| Traffic Control, Equip & Cap Outlay | 30,750 | H33102 | |
| TOTAL Traffic Control | 30,750 | | 0 |
| Fire, Equip & Cap Outlay | 994,943 | H34102 | 601,875 |
| TOTAL Fire | 994,943 | | 601,875 |
| TOTAL Public Safety | 1,180,963 | | 730,439 |
| Maint of Streets, Equip & Cap Outlay | 1,571,877 | H51102 | 3,704,421 |
| TOTAL Maint of Streets | 1,571,877 | | 3,704,421 |
| TOTAL Transportation | 1,571,877 | | 3,704,421 |
| Parks, Equip & Cap Outlay | 5,826 | H71102 | 166,271 |
| TOTAL Parks | 5,826 | | 166,271 |
| Playgr & Rec Centers, Equip & Cap Outlay | 13,673 | H71402 | |
| TOTAL Playgr & Rec Centers | 13,673 | | 0 |
| TOTAL Culture And Recreation | 19,499 | | 166,271 |
| Storm Sewers, Equip & Cap Outlay | 243,251 | H81402 | 3,150,427 |
| TOTAL Storm Sewers | 243,251 | | 3,150,427 |
| Flood & Erosion Control, Equip & Cap Outla | 81,249 | H87452 | 60,030 |
| TOTAL Flood & Erosion Control | 81,249 | | 60,030 |
| Misc Home & Comm Serv, Equip & Cap Outlay | 74,985 | H89892 | 1,130,311 |
| TOTAL Misc Home & Comm Serv | 74,985 | | 1,130,311 |
| TOTAL Home And Community Services | 399,485 | | 4,340,768 |
| Debt Principal, Bond Anticipation Notes | 340,669 | H97306 | |
| TOTAL Debt Principal | 340,669 | | 0 |
| Debt Interest, Bond Anticipation Notes | 17,408 | H97307 | 5,431 |
| TOTAL Debt Interest | 17,408 | | 5,431 |
| TOTAL Expenditures | 3,737,443 | | 9,096,303 |
| Transfers, Other Funds | 344,509 | H99019 | |
| TOTAL Operating Transfers | 344,509 | | 0 |
| TOTAL Other Uses | 344,509 | | 0 |
| TOTAL Detail Expenditures And Other Uses | 4,081,952 | | 9,096,303 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------|-------------------|--------------|-------------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | -7,310,495 | H8021 | -1,588,939 |
| Prior Period Adj -Increase In Fund Balance | | H8012 | 13,545 |
| Prior Period Adj -Decrease In Fund Balance | | H8015 | |
| Restated Fund Balance - Beg of Year | -7,310,495 | H8022 | -1,575,394 |
| ADD - REVENUES AND OTHER SOURCES | 9,803,508 | | 3,363,596 |
| DEDUCT - EXPENDITURES AND OTHER USES | 4,081,952 | | 9,096,303 |
| Fund Balance - End of Year | -1,588,939 | H8029 | -7,308,101 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------------|-------------------|---------|-------------------|
| Assets | | | |
| Land | 192,500 | K101 | 647,753 |
| Buildings | 13,232,254 | K102 | 11,514,092 |
| Improvements Other Than Buildings | 18,015,385 | K103 | 17,891,701 |
| Machinery And Equipment | 18,950,154 | K104 | 12,041,796 |
| Construction Work In Progress | 2,665,594 | K105 | 2,226,676 |
| Infrastructure | 34,996,105 | K106 | 37,700,845 |
| TOTAL Fixed Assets (net) | 88,051,992 | | 82,022,863 |
| TOTAL Assets and Deferred Outflows of Resources | 88,051,992 | | 82,022,863 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-----------------------------------------------------------|-------------------|---------|-------------------|
| Liabilities, Deferred Inflows And Fund Balance | | | |
| Total Non-Current Govt Assets | 88,051,992 | K159 | 82,022,863 |
| TOTAL Investments in Non-Current Government Assets | 88,051,992 | | 82,022,863 |
| TOTAL Fund Balance | 88,051,992 | | 82,022,863 |
| TOTAL | 88,051,992 | | 82,022,863 |

CITY OF Kingston
 Annual Update Document
 For the Fiscal Year Ending 2019

(PN) PERMANENT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------------|---------------|---------|---------------|
| Assets | | | |
| Cash | 12,500 | PN200 | 12,500 |
| TOTAL Cash | 12,500 | | 12,500 |
| TOTAL Assets and Deferred Outflows of Resources | 12,500 | | 12,500 |

CITY OF Kingston
 Annual Update Document
 For the Fiscal Year Ending 2019

(PN) PERMANENT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------------------|---------------|---------|---------------|
| Fund Balance | | | |
| Must Remain Intact | 12,500 | PN807 | 12,500 |
| TOTAL Nonspendable Fund Balance | 12,500 | | 12,500 |
| TOTAL Fund Balance | 12,500 | | 12,500 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 12,500 | | 12,500 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------|------|---------|------|
|------------------|------|---------|------|

CITY OF Kingston
 Annual Update Document
 For the Fiscal Year Ending 2019

(PN) PERMANENT

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------|---------------|---------------|---------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 12,500 | PN8021 | 12,500 |
| Restated Fund Balance - Beg of Year | 12,500 | PN8022 | |
| Fund Balance - End of Year | 12,500 | PN8029 | 12,500 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 407,941 | TA200 | 511,317 |
| TOTAL Cash | 407,941 | | 511,317 |
| Due From Other Governments | | TA440 | |
| TOTAL Due From Other Governments | 0 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 407,941 | | 511,317 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------------------|----------------|---------|----------------|
| Due To Other Funds | 24,166 | TA630 | 124,239 |
| TOTAL Due To Other Funds | 24,166 | | 124,239 |
| State Retirement | -410 | TA18 | -356 |
| Group Insurance | 9,520 | TA20 | 9,710 |
| Nys Income Tax | -523 | TA21 | 15 |
| Federal Income Tax | 4,511 | TA22 | 6,707 |
| Social Security Tax | | TA26 | |
| Guaranty & Bid Deposits | 367,660 | TA30 | 367,985 |
| Surplus From Tax Sales | 3,017 | TA44 | 3,017 |
| TOTAL Agency Liabilities | 383,775 | | 387,078 |
| TOTAL Liabilities | 407,941 | | 511,317 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 407,941 | | 511,317 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------------|----------------|---------|----------------|
| Assets | | | |
| Cash | 161,759 | TE200 | 158,104 |
| TOTAL Cash | 161,759 | | 158,104 |
| Miscellaneous Current Assets | 322 | TE489 | |
| TOTAL Other | 322 | | 0 |
| TOTAL Assets and Deferred Outflows of Resources | 162,081 | | 158,104 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------------------|----------------|---------|----------------|
| Other Liabilities | 1,030 | TE688 | |
| TOTAL Other Liabilities | 1,030 | | 0 |
| TOTAL Liabilities | 1,030 | | 0 |
| Fund Balance | | | |
| Net Assets-Restricted For Other Purposes | 125,593 | TE923 | 124,723 |
| Net Assets-Unrestricted (Deficit) | 35,458 | TE924 | 33,381 |
| TOTAL Assigned Fund Balance | 161,051 | | 158,104 |
| TOTAL Fund Balance | 161,051 | | 158,104 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 162,081 | | 158,104 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------------------------------------|---------------|---------|--------------|
| Revenues | | | |
| Interest And Earnings | 47 | TE2401 | 39 |
| TOTAL Use of Money And Property | 47 | | 39 |
| Gifts And Donations | 25,445 | TE2705 | 2,454 |
| TOTAL Miscellaneous Local Sources | 25,445 | | 2,454 |
| TOTAL Revenues | 25,492 | | 2,493 |
| TOTAL Detail Revenues And Other Sources | 25,492 | | 2,493 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------|---------------|---------|--------------|
| Expenditures | | | |
| Other Culture And Rec, Cont Expend | 12,382 | TE79894 | 5,440 |
| TOTAL Other Culture And Rec | 12,382 | | 5,440 |
| TOTAL Culture And Recreation | 12,382 | | 5,440 |
| TOTAL Expenditures | 12,382 | | 5,440 |
| TOTAL Detail Expenditures And Other Uses | 12,382 | | 5,440 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------|----------------|---------------|----------------|
| Analysis of Changes in Net Position | | | |
| Fund Balance - Beginning of Year | 147,941 | TE8021 | 161,051 |
| Restated Fund Balance - Beg of Year | 147,941 | TE8022 | 161,051 |
| ADD - REVENUES AND OTHER SOURCES | 25,492 | | 2,493 |
| DEDUCT - EXPENDITURES AND OTHER USES | 12,382 | | 5,440 |
| Fund Balance - End of Year | 161,051 | TE8029 | 158,104 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------------|------------------|---------|------------------|
| Assets | | | |
| Cash | 2,849,141 | V200 | 281,375 |
| TOTAL Cash | 2,849,141 | | 281,375 |
| Due From Other Funds | 313,762 | V391 | 281,745 |
| TOTAL Due From Other Funds | 313,762 | | 281,745 |
| Due From Other Governments | 508,000 | V440 | 460,000 |
| TOTAL Due From Other Governments | 508,000 | | 460,000 |
| TOTAL Assets and Deferred Outflows of Resources | 3,670,903 | | 1,023,120 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------------------|------------------|---------|------------------|
| Other Liabilities | 15,935 | V688 | 14,164 |
| TOTAL Other Liabilities | 15,935 | | 14,164 |
| Due To Other Funds | 2,687,451 | V630 | 133,909 |
| TOTAL Due To Other Funds | 2,687,451 | | 133,909 |
| Bond Interest And Matured Bonds Payable | 2,472 | V629 | 2,472 |
| TOTAL Bond And Long Term Liabilities | 2,472 | | 2,472 |
| TOTAL Liabilities | 2,705,858 | | 150,545 |
| Fund Balance | | | |
| Assigned Unappropriated Fund Balance | 965,045 | V915 | 872,575 |
| TOTAL Assigned Fund Balance | 965,045 | | 872,575 |
| TOTAL Fund Balance | 965,045 | | 872,575 |
| TOTAL Liabilities, Deferred Inflows And Fund Balance | 3,670,903 | | 1,023,120 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|------------------------------------------------|------------------|---------|------------------|
| Revenues | | | |
| Interest And Earnings | 377 | V2401 | 384 |
| TOTAL Use of Money And Property | 377 | | 384 |
| Premium & Accrued Interest On Obligations | 36,560 | V2710 | |
| TOTAL Miscellaneous Local Sources | 36,560 | | 0 |
| TOTAL Revenues | 36,937 | | 384 |
| Interfund Transfers | 2,066,481 | V5031 | 1,686,877 |
| TOTAL Interfund Transfers | 2,066,481 | | 1,686,877 |
| TOTAL Other Sources | 2,066,481 | | 1,686,877 |
| TOTAL Detail Revenues And Other Sources | 2,103,418 | | 1,687,261 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Results of Operation

| Code Description | 2018 | EdpCode | 2019 |
|-------------------------------------------------|------------------|---------|------------------|
| Expenditures | | | |
| Fiscal Agents Fees, Contr Expend | 5,731 | V13804 | 19,108 |
| TOTAL Fiscal Agents Fees | 5,731 | | 19,108 |
| TOTAL General Government Support | 5,731 | | 19,108 |
| Debt Principal, Serial Bonds | 1,666,848 | V97106 | 1,311,848 |
| TOTAL Debt Principal | 1,666,848 | | 1,311,848 |
| Debt Interest, Serial Bonds | 174,413 | V97107 | 448,775 |
| TOTAL Debt Interest | 174,413 | | 448,775 |
| TOTAL Expenditures | 1,846,992 | | 1,779,731 |
| TOTAL Detail Expenditures And Other Uses | 1,846,992 | | 1,779,731 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------|----------------|--------------|----------------|
| Analysis of Changes in Fund Balance | | | |
| Fund Balance - Beginning of Year | 708,619 | V8021 | 965,045 |
| Restated Fund Balance - Beg of Year | 708,619 | V8022 | 965,045 |
| ADD - REVENUES AND OTHER SOURCES | 2,103,418 | | 1,687,261 |
| DEDUCT - EXPENDITURES AND OTHER USES | 1,846,992 | | 1,779,731 |
| Fund Balance - End of Year | 965,045 | V8029 | 872,575 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|--------------------------------------------------------|--------------------|---------|--------------------|
| Assets | | | |
| Total Non-Current Govt Liabilities | 161,906,195 | W129 | 170,388,721 |
| TOTAL Provision To Be Made In Future Budgets | 161,906,195 | | 170,388,721 |
| TOTAL Assets and Deferred Outflows of Resources | 161,906,195 | | 170,388,721 |

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

| Code Description | 2018 | EdpCode | 2019 |
|---------------------------------------------|--------------------|---------|--------------------|
| Net Pension Liability -Proportionate Share | 3,423,221 | W638 | 5,822,800 |
| Total OPEB Liability | 142,091,751 | W683 | 150,407,681 |
| Landfill Closure & Post Closure Liability | 533,008 | W684 | 448,704 |
| Installment Purchase Debt | 473,824 | W685 | 338,412 |
| Judgments And Claims Payable | -633,803 | W686 | -777,277 |
| Compensated Absences | 2,632,692 | W687 | 2,721,444 |
| TOTAL Other Liabilities | 148,520,693 | | 158,961,764 |
| Due To Employees' Retirement System | 646,697 | W637 | |
| TOTAL Due To Other Governments | 646,697 | | 0 |
| Bonds Payable | 12,738,805 | W628 | 11,426,957 |
| TOTAL Bond And Long Term Liabilities | 12,738,805 | | 11,426,957 |
| TOTAL Liabilities | 161,906,195 | | 170,388,721 |
| TOTAL Liabilities | 161,906,195 | | 170,388,721 |

CITY OF Kingston
Statement of Indebtedness
For the Fiscal Year Ending 2019

County of: Ulster

Municipal Code: 51022400000

| First Year | Debt Code | Description | Cops Flag | Comp Flag | Date of Issue | Date of Maturity | Int. Rate | Var? | Amt. Orig. Issued | O/S Beg. of Year | Paid Dur. Year | Redeemed Bond Proc. | Prior Yr. Adjust. | Accreted Interest | O/S End of Year |
|-----------------------------------------------------------------------------|-----------|----------------------------|-----------|-----------|---------------|------------------|-----------|------|--------------------|---------------------|------------------|---------------------|-------------------|-------------------|---------------------|
| 2017 | BAN E | GENERAL PURPOSES-WATER-EFC | | | 01/01/2017 | 07/23/2020 | 0.00% | | \$512,959 | \$493,209 | \$19,500 | \$0 | \$0 | | \$473,709 |
| 2019 | BAN E | WATER EFC DWF-2017A #18209 | | | 01/01/2019 | 12/31/2020 | 1.17% | | \$144,012 | \$0 | | | \$0 | | \$144,012 |
| 2019 | BAN E | GENERAL PURPOSES WATER-EFC | | | 01/01/2019 | 07/23/2020 | 0.00% | | \$220,912 | \$0 | | | \$0 | | \$220,912 |
| 2018 | BAN E | Water | | N | 03/22/2018 | 03/20/2020 | 2.00% | | \$2,300,000 | \$2,300,000 | \$420,000 | \$0 | \$0 | | \$1,880,000 |
| 2016 | BAN E | GENERAL PURPOSES - WATER | | | 01/01/2016 | 07/23/2020 | 0.00% | Y | \$1,526,254 | \$1,441,004 | \$19,500 | \$0 | \$0 | | \$1,421,504 |
| Year Total for Type/Exempt Status - Sums Issued Amtsmade in AFR Year | | | | | | | | | \$364,924 | \$4,234,213 | \$459,000 | \$0 | \$0 | \$0 | \$4,140,137 |
| 2018 | BOND E | Water | | | 03/22/2018 | 03/15/2038 | 3.024% | | \$1,290,000 | \$1,290,000 | \$56,000 | \$0 | \$0 | | \$1,234,000 |
| 2011 | BOND E | SANITARY SEWER - 2011 EFC | | | 07/07/2011 | 05/01/2031 | 1.996% | | \$5,819,243 | \$4,000,000 | \$300,000 | \$0 | \$0 | | \$3,700,000 |
| 2014 | BOND E | FILTER PLANT - EFC | | | 07/02/2014 | 02/16/2025 | 0.00% | | \$1,585,000 | \$1,075,000 | \$140,000 | \$0 | \$0 | | \$935,000 |
| 2015 | BOND E | REFUNDING | | | 08/09/2015 | 01/15/2026 | 2.41% | | \$23,927 | \$14,279 | \$4,756 | \$0 | \$0 | | \$9,523 |
| 2012 | BOND E | EFC 2012B | | | 05/24/2012 | 11/01/2032 | 2.17% | Y | \$3,552,158 | \$2,605,000 | \$160,000 | \$0 | \$0 | | \$2,445,000 |
| 2015 | BOND E | GENERAL PURPOSE-WATER | | | 03/24/2015 | 03/15/2035 | 2.76% | | \$1,175,000 | \$980,000 | \$65,000 | \$0 | \$0 | | \$915,000 |
| 2015 | BOND E | Filter Plant-EFC | | | 08/20/2015 | 05/15/2025 | 4.244% | | \$239,221 | \$174,000 | \$22,000 | \$0 | \$0 | | \$152,000 |
| Year Total for Type/Exempt Status - Sums Issued Amtsmade in AFR Year | | | | | | | | | \$0 | \$10,138,279 | \$747,756 | \$0 | \$0 | \$0 | \$9,390,523 |
| 2007 | IPC E | Wendel Energy Project | | | 08/19/2007 | 08/09/2022 | 3.414% | | \$3,996,392 | \$1,269,319 | \$301,534 | \$0 | \$0 | | \$967,785 |
| 2017 | IPC E | VEHICLE LEASE | | | 02/07/2017 | 02/07/2022 | 3.35% | | \$141,815 | \$115,317 | \$27,399 | \$0 | \$0 | | \$87,918 |
| 2015 | IPC E | EQUIPMENT | | | 02/04/2015 | 02/23/2020 | 3.00% | | \$125,040 | \$42,897 | \$21,127 | \$0 | \$0 | | \$21,770 |
| 2005 | IPC E | Various Equipment | | | 11/02/2005 | 11/02/2020 | 4.49% | | \$769,417 | \$134,091 | \$65,574 | \$0 | \$0 | | \$68,517 |
| Year Total for Type/Exempt Status - Sums Issued Amtsmade in AFR Year | | | | | | | | | \$0 | \$1,561,624 | \$415,634 | \$0 | \$0 | \$0 | \$1,145,990 |
| 2019 | BAN N | SEWER CWSRF#C3-5374-06 | | | 01/01/2019 | 12/21/2022 | 0.00% | | \$328,310 | \$0 | | | \$0 | | \$328,310 |
| 2018 | BAN N | General Purposes | | Y | 12/11/2018 | 08/27/2019 | 2.259% | | \$4,697,462 | \$4,697,462 | \$460,000 | \$0 | \$0 | | \$4,237,462 |
| 2019 | BAN N | GENERAL PURPOSES | | Y | 08/26/2019 | 08/26/2020 | 1.24% | | \$5,495,000 | \$0 | | | \$0 | | \$5,495,000 |
| 2018 | BAN N | SEWER CWSRF #C3-5374-06 | | | 01/01/2018 | 12/21/2022 | 0.00% | | \$140,369 | \$140,369 | \$0 | \$0 | \$0 | | \$140,369 |
| Year Total for Type/Exempt Status - Sums Issued Amtsmade in AFR Year | | | | | | | | | \$5,823,310 | \$4,837,831 | \$460,000 | \$0 | \$0 | \$0 | \$10,201,141 |
| 2015 | BOND N | VARIOUS PURPOSES | | | 03/24/2015 | 03/15/2035 | 2.76% | | \$7,498,407 | \$5,505,000 | \$445,000 | \$0 | \$0 | | \$5,060,000 |

CITY OF Kingston
Statement of Indebtedness
For the Fiscal Year Ending 2019

5/7/2020

Countyof: Ulster

Municipal Code: 510224000000

| First Year | Debt Code | Description | Cops Flag | Comp Flag | Date of Issue | Date of Maturity | Int. Rate | Var? | Amt. Orig. Issued | O/S Beg. of Year | Paid Dur. Year | Redeemed Bond Proc. | Prior Yr. Adjust. | Accreted Interest | O/S End of Year |
|----------------------------------------------------------------------|-----------|---------------------------------|-----------|-----------|---------------|------------------|-----------|------|-------------------|------------------|----------------|---------------------|-------------------|-------------------|-----------------|
| 2010 | BOND N | Various Purposes | | | 04/15/2010 | 04/15/2027 | 4.25% | | \$4,815,000 | \$1,565,000 | \$215,000 | \$0 | \$0 | | \$1,350,000 |
| 2015 | BOND N | REFUNDING | | | 08/09/2015 | 01/15/2026 | 2.41% | | \$2,651,072 | \$1,495,720 | \$325,244 | \$0 | \$0 | | \$1,170,476 |
| 2018 | BOND N | General Purposes | | N | 03/22/2018 | 03/15/2038 | 3.024% | | \$10,640,000 | \$10,640,000 | \$754,000 | \$0 | \$0 | | \$9,886,000 |
| 2015 | BOND N | RONDOUT INTERCEPTOR/SIPHON-I | | | 08/20/2015 | 10/01/2024 | 3.866% | | \$850,000 | \$530,000 | \$80,000 | \$0 | \$0 | | \$450,000 |
| ear Total for Type/Exempt Status - Sums Issued Amtsmade in AFR Year | | | | | | | | | \$0 | \$19,735,720 | \$1,819,244 | \$0 | \$0 | \$0 | \$17,916,476 |
| AFR Year Total for All Debt Types - Sums Issued Amtsmade in AFR Year | | | | | | | | | \$6,188,234 | \$40,507,667 | \$3,901,634 | \$0 | \$0 | \$0 | \$42,794,267 |

CITY OF Kingston
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2019

| | EDP Code | Amount |
|--------------------------------------------------------------------------------|----------|-----------------|
| CASH: | | |
| On Hand | 9Z2001 | \$1,250.00 |
| Demand Deposits | 9Z2011 | \$10,665,260.00 |
| Time Deposits | 9Z2021 | \$4,567,429.00 |
| Total | | \$15,233,939.00 |
| COLLATERAL: | | |
| - FDIC Insurance | 9Z2014 | \$750,000.00 |
| Collateralized with securities held in possession of municipality or its agent | 9Z2014A | \$18,155,875.00 |
| Total | | \$18,905,875.00 |
| INVESTMENTS: | | |
| - Securities (450) | | |
| Book Value (cost) | 9Z4501 | |
| Market Value at Balance Sheet Date | 9Z4502 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4504A | |
| - Repurchase Agreements (451) | | |
| Book Value (cost) | 9Z4511 | |
| Market Value at Balance Sheet Date | 9Z4512 | |
| Collateralized with securities held in possession of municipality or its agent | 9Z4514A | |

CITY OF Kingston
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| *****-5558 | \$1,744,717 | \$194,539 | \$305,763 | \$1,633,493 |
| *****-5631 | \$1,280,425 | \$0 | \$60,279 | \$1,220,146 |
| *****-5714 | \$43,813 | \$0 | \$0 | \$43,813 |
| *****-6778 | \$2,911,028 | \$0 | \$0 | \$2,911,028 |
| *****-6223 | \$265,355 | \$0 | \$0 | \$265,355 |
| *****-8788 | \$2,288,173 | \$0 | \$0 | \$2,288,173 |
| *****-5532 | \$1,389,030 | \$3,405 | \$31,182 | \$1,361,253 |
| *****-8788 | \$1,002,392 | \$0 | \$0 | \$1,002,392 |
| *****-7843 | \$1 | \$0 | \$0 | \$1 |
| *****-6822 | \$39,016 | \$0 | \$0 | \$39,016 |
| *****-8667 | \$10,554 | \$0 | \$0 | \$10,554 |
| *****-5520 | \$248,522 | \$0 | \$15,983 | \$232,539 |
| *****-5538 | \$8,725 | \$0 | \$0 | \$8,725 |
| *****-7779 | \$270,312 | \$0 | \$260 | \$270,052 |
| *****-3528 | \$157,604 | \$500 | \$0 | \$158,104 |
| *****-7346 | \$12,500 | \$0 | \$0 | \$12,500 |
| *****-6454 | \$276,103 | \$0 | \$0 | \$276,103 |
| *****-5918 | \$5,272 | \$0 | \$0 | \$5,272 |
| *****-8054 | \$1,878,549 | \$24,149 | \$44,941 | \$1,857,757 |
| *****-6660 | \$13,019 | \$0 | \$9,394 | \$3,625 |
| *****-9411 | \$1,123,936 | \$0 | \$0 | \$1,123,936 |
| *****-9396 | \$152,927 | \$0 | \$0 | \$152,927 |
| *****-2075 | \$10,093 | \$0 | \$0 | \$10,093 |
| *****-2059 | \$9,457 | \$0 | \$10 | \$9,447 |
| *****-2067 | \$198,053 | \$0 | \$0 | \$198,053 |
| *****-2612 | \$57,725 | \$0 | \$0 | \$57,725 |

CITY OF Kingston
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

| Bank Account Number | Bank Balance | Add: Deposit In Transit | Less: Outstanding Checks | Adjusted Bank Balance |
|---------------------------|-----------------|-------------------------------|--------------------------------|-----------------------------|
| ****-2505 | \$80,607 | \$0 | \$0 | \$80,607 |
| | | | | \$15,232,689 |
| | | | | \$1,250.00 |
| | | | | \$0.00 |
| | | | 9ZCASH * | \$15,233,939 |
| | | | 9ZCASHB * | \$15,233,939 |

* Must be equal

CITY OF Kingston
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

| Total Full Time Employees: | | 299 | | | |
|-------------------------------------------------------------------|--------------------------------------------------------|---------------------------------------|---------------------------------|---------------------------------|----------------------|
| Total Part Time Employees: | | 40 | | | |
| Account Code | Description | Total Expenditures (All Funds) | # of Full Time Employees | # of Part Time Employees | # of Retirees |
| 90108 | State Retirement System | \$1,794,750.00 | 174 | 40 | |
| 90158 | Police and Fire Retirement | \$3,197,169.00 | 125 | | |
| 90258 | Local Pension Fund | | | | |
| 90308 | Social Security | \$1,583,563.00 | 299 | 40 | |
| 90408 | Worker's Compensation Insurance | \$896,775.00 | 299 | 40 | |
| 90458 | Life Insurance | \$35,450.00 | 71 | | 51 |
| 90508 | Unemployment Insurance | \$13,474.00 | 299 | 40 | |
| 90558 | Disability Insurance | \$14,995.00 | 299 | 40 | |
| 90608 | Hospital and Medical (Dental) Insurance | \$10,386,417.00 | 237 | | 306 |
| 90708 | Union Welfare Benefits | | | | |
| 90858 | Supplemental Benefit Payment to Disabled Fire Fighters | \$131,978.00 | | | 4 |
| 91890 | Other Employee Benefits | \$171,679.00 | 299 | 40 | |
| Total | | \$18,226,250.00 | | | |
| Computed Total From Financial Section (comparative purposes only) | | \$18,226,250.51 | | | |

CITY OF Kingston
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

| Energy Type | Total Expenditures | Total Volume | Units Of Measure | Alternative Units Of Measure |
|-------------|--------------------|--------------|------------------|------------------------------|
| Gasoline | \$170,255 | 87,779 | gallons | |
| Diesel Fuel | \$154,214 | 71,283 | gallons | |
| Fuel Oil | | | gallons | |
| Natural Gas | \$94,314 | 10,200,584 | cubic feet | |
| Electricity | \$754,824 | 5,195,723 | kilowatt-hours | |
| Coal | | | tons | |
| Propane | | | gallons | |

CERTIFICATION OF CHIEF FISCAL OFFICER

I, John Tuey, hereby certify that I am the Chief Fiscal Officer of the City of Kingston, and that the information provided in the annual financial report of the City of Kingston, for the fiscal year ended 12/31/2019, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the City of Kingston, and adopted by me as my signature for use in conjunction with the filing of City of Kingston's annual financial report, I am evidencing my express intent to authenticate my certification of the City of Kingston's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

Name of Report Preparer if
different than Chief Fiscal Officer

(845) 334-3941
Telephone Number

05/01/2020
Date of Certification

John Tuey
Name

Comptroller
Title

420 Broadway, Kingston NY 12401
Official Address

(845) 334-3941
Official Telephone Number

CITY OF Kingston
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8012 \$113,816 Audit Entry to Record Additional Mortgage Tax Receivable, \$535,779 Audit Entry to Reduce NYS Retirement System Accrued Expense, \$37,868 Audit Entry to Record Additional Receivables

Account Code A8015 \$4,267 Audit Entry to Adjust Prepaid NYS Retirement System costs.

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD801 prior period adjustment for accrued admin expenses

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Audit adjustment #3 to record additional capital receivable

Account Code H8015 Reclass prior fund balance to Sewer Fund

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES801 \$81,061 Audit Entry to adjust accrued interest on debt

(EW) ENTERPRISE WATER

Adjustment Reason

Account Code EW801 Adjust adjustments: \$5,891.72 fixed assets and depreciation, \$59,461.82 accrued bond interest, \$21,750 grant receivable