

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 12/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

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

All amounts included in this update document for 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	7,791,996	A200	18,962,771
Cash In Time Deposits		A201	
Petty Cash	1,150	A210	1,400
TOTAL Cash	7,793,146		18,964,171
Taxes Receivable, Current	858,529	A250	744,446
Taxes Receivable, Overdue	373,203	A260	378,705
City School Taxes Receivable	981,673	A290	882,319
Tax Sale Certificates	2,020,085	A320	2,443,151
Property Acquired For Taxes	1,976,118	A330	1,799,263
TOTAL Taxes Receivable (net)	6,209,608		6,247,884
Accounts Receivable	712,340	A380	633,317
TOTAL Other Receivables (net)	712,340		633,317
Due From State And Federal Government	1,559,591	A410	597,439
TOTAL State And Federal Aid Receivables	1,559,591		597,439
Due From Other Funds Additional Description Short Term	3,693,594	A391	5,222,256
TOTAL Due From Other Funds	3,693,594		5,222,256
Due From Other Governments	3,382,183	A440	4,106,828
TOTAL Due From Other Governments	3,382,183		4,106,828
Inventory Of Materials And Supplies	9,205	A445	13,267
TOTAL Inventories	9,205		13,267
Prepaid Expenses	724,713	A480	714,799
TOTAL Prepaid Expenses	724,713		714,799
TOTAL Assets and Deferred Outflows of Resources	24,084,380		36,499,961

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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,679,326	A600	1,682,656
TOTAL Accounts Payable	1,679,326		1,682,656
Accrued Liabilities	200,964	A601	155,141
TOTAL Accrued Liabilities	200,964		155,141
Guaranty & Bid Deposits	37,606	A730	25,560
TOTAL Other Deposits	37,606		25,560
Other Liabilities		A688	8,541,962
Additional Description ARPA Deferred			
TOTAL Other Liabilities	0		8,541,962
Due To Employees' Retirement System	1,824,642	A637	2,375,825
Due To City School Districts	2,488,557	A661	2,957,513
TOTAL Due To Other Governments	4,313,199		5,333,338
TOTAL Liabilities	6,231,095		15,738,657
Deferred Inflows of Resources			
Deferred Inflow of Resources	513,774	A691	666,755
Deferred Taxes	4,818,318	A694	5,027,898
TOTAL Deferred Inflows of Resources	5,332,092		5,694,653
TOTAL Deferred Inflows of Resources	5,332,092		5,694,653
Fund Balance			
Not in Spendable Form	733,918	A806	728,066
TOTAL Nonspendable Fund Balance	733,918		728,066
Assigned Appropriated Fund Balance	1,335,399	A914	1,878,199
Assigned Unappropriated Fund Balance	1,209,358	A915	2,246,732
TOTAL Assigned Fund Balance	2,544,757		4,124,931
Unassigned Fund Balance	9,242,518	A917	10,213,654
TOTAL Unassigned Fund Balance	9,242,518		10,213,654
TOTAL Fund Balance	12,521,193		15,066,651
TOTAL Liabilities, Deferred Inflows And Fund Balance	24,084,380		36,499,961

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	17,545,839	A1001	17,407,513
TOTAL Real Property Taxes	17,545,839		17,407,513
Other Payments In Lieu of Taxes	434,943	A1081	425,931
Interest & Penalties On Real Prop Taxes	550,788	A1090	454,760
TOTAL Real Property Tax Items	985,731		880,690
Non Prop Tax Dist By County	14,637,515	A1120	17,809,712
Utilities Gross Receipts Tax	357,958	A1130	369,307
Franchises	384,754	A1170	360,857
TOTAL Non Property Tax Items	15,380,228		18,539,875
Treasurer Fees	133,550	A1230	134,541
Clerk Fees	5,311	A1255	7,404
Other General Departmental Income	233,242	A1289	431,802
Police Fees	2,046	A1520	2,750
Fire Inspection Fees	36,525	A1540	57,343
Vital Statistics Fees	43,309	A1603	57,756
Parking Lots And Garages-No Tax	63,603	A1721	107,151
Parking Meter Fees Non-Taxable	245,534	A1741	376,526
Bus Operations		A1750	
Other Transportation Departmental Income		A1789	
Park And Recreational Charges	24,204	A2001	149,823
Special Recreational Facility Charges	54,943	A2025	41,841
Contributions, Private Agencies-Youth	500	A2070	28,207
Other Culture & Recreation Income	24,822	A2089	18,362
Zoning Fees	4,498	A2110	5,393
Refuse & Garbage Charges	157,642	A2130	189,126
TOTAL Departmental Income	1,029,728		1,608,024
General Services, Inter Government	1,138,516	A2210	779,243
Civil Service Charges	2,590	A2220	6,150
TOTAL Intergovernmental Charges	1,141,106		785,393
Interest And Earnings	39,162	A2401	8,513
TOTAL Use of Money And Property	39,162		8,513
Games of Chance	20	A2530	20
Licenses, Other	9,927	A2545	12,581
Permits, Other	979,228	A2590	959,807
TOTAL Licenses And Permits	989,175		972,408
Fines And Forfeited Bail	63,149	A2610	58,545
TOTAL Fines And Forfeitures	63,149		58,545
Sales of Scrap & Excess Materials	12,304	A2650	54,892
Insurance Recoveries	130,138	A2680	111,707
Self Insurance Recoveries	876	A2683	1,250
TOTAL Sale of Property And Compensation For Loss	143,318		167,849
Refunds of Prior Year's Expenditures	28,061	A2701	
Gifts And Donations	143,451	A2705	232,576
Employees Contributions	675,734	A2709	621,407

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Unclassified (specify)	370,462	A2770	91,140
TOTAL Miscellaneous Local Sources	1,217,708		945,123
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	567,998	A3005	827,163
St Aid - Other (specify)	460,984	A3089	524,048
St Aid, Other Transportation	26,383	A3589	26,383
St Aid, Youth Programs	2,800	A3820	2,800
St Aid-Other Cul & Rec St Aid	78,813	A3889	66,585
TOTAL State Aid	4,206,129		4,516,130
Fed Aid, Crime Control	43,556	A4320	743
Fed Aid Other Transportation	119,851	A4589	468,201
TOTAL Federal Aid	163,406		468,944
TOTAL Revenues	43,044,679		46,499,009
Interfund Transfers		A5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	43,044,679		46,499,009

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	92,500	A10101	92,476
Legislative Board, Equip & Cap Outlay		A10102	
Legislative Board, Contr Expend	7,547	A10104	11,666
Legislative Board, Empl Bnfts	10,902	A10108	10,112
TOTAL Legislative Board	110,949		114,255
Traffic Viol Bureau, Pers Serv	41,001	A11301	22,278
Traffic Viol Bureau, Contr Expend	35,833	A11304	58,768
Traffic Viol Bureau, Empl Bnfts	28,046	A11308	23,124
TOTAL Traffic Viol Bureau	104,880		104,170
Mayor, Pers Serv	102,053	A12101	105,567
Mayor, Equip & Cap Outlay		A12102	
Mayor, Contr Expend	187,263	A12104	51,146
Mayor, Empl Bnfts	34,444	A12108	39,132
TOTAL Mayor	323,760		195,845
Comptroller,pers Serv	263,005	A13151	265,202
Comptroller, Equip & Cap Outlay		A13152	1,180
Comptroller, Contr Expend	10,036	A13154	13,727
Comptroller, Empl Bnfts	139,031	A13158	143,098
TOTAL Comptroller	412,072		423,208
Auditor, Contr Expend	41,460	A13204	52,688
TOTAL Auditor	41,460		52,688
Tax Collection,pers Serv	73,729	A13301	72,275
Tax Collection,contr Expend	10,610	A13304	10,269
Tax Collection,empl Bnfts	51,092	A13308	57,822
TOTAL Tax Collection	135,431		140,366
Budget, Contr Expend		A13404	55
TOTAL Budget	0		55
Purchasing, Pers Serv	47,292	A13451	47,249
Purchasing, Contr Expend	1,236	A13454	387
Purchasing, Empl Bnfts	22,387	A13458	23,761
TOTAL Purchasing	70,915		71,397
Assessment, Pers Serv	205,847	A13551	205,261
Assessment, Equip & Cap Outlay	1,021	A13552	
Assessment, Contr Expend	65,154	A13554	33,654
Assessment, Empl Bnfts	142,403	A13558	129,514
TOTAL Assessment	414,425		368,428
Tax Advertising, Contr Expend	2,512	A13624	1,310
TOTAL Tax Advertising	2,512		1,310
Exp On Prop Acq For Taxes, Contr Expend	3,109	A13644	
TOTAL Exp On Prop Acq For Taxes	3,109		0
Clerk,pers Serv	123,929	A14101	131,011
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	4,549	A14104	5,034
Clerk,empl Bnfts	80,816	A14108	100,200
TOTAL Clerk	209,294		236,245
Law, Pers Serv	235,435	A14201	272,119

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Law, Equip & Cap Outlay		A14202	
Law, Contr Expend	124,939	A14204	322,061
Law, Empl Bnfts	139,220	A14208	155,656
TOTAL Law	499,594		749,835
Personnel, Pers Serv	144,020	A14301	154,856
Personnel, Contr Expend	4,418	A14304	5,384
Personnel, Empl Bnfts	119,578	A14308	121,728
TOTAL Personnel	268,015		281,967
Engineer, Pers Serv	187,976	A14401	153,300
Engineer, Equip & Cap Outlay	35,665	A14402	
Engineer, Contr Expend	5,114	A14404	9,196
Engineer, Empl Bnfts	72,762	A14408	60,121
TOTAL Engineer	301,518		222,618
Public Works Admin, Pers Serv	266,963	A14901	265,064
Public Works Admin, Equip & Cap Outlay		A14902	
Public Works Admin, Contr Expend	163,359	A14904	191,939
Public Works Admin, Empl Bnfts	155,606	A14908	185,982
TOTAL Public Works Admin	585,928		642,985
Operation of Plant, Pers Serv	224,710	A16201	175,367
Operation of Plant, Equip & Cap Outlay	2,660	A16202	26,718
Operation of Plant, Contr Expend	107,477	A16204	213,196
Operation of Plant, Empl Bnfts	74,791	A16208	47,215
TOTAL Operation of Plant	409,638		462,497
Central Comm System Pers Serv	47,702	A16501	49,941
Central Comm System Equip & Cap Outlay	503	A16502	
Central Comm System Contr Expend	1,348	A16504	874
Central Comm System Empl Bnfts	17,428	A16508	18,999
TOTAL Central Comm System Empl Bnfts	66,981		69,813
Central Print & Mail Contr Expend	18,545	A16704	17,805
TOTAL Central Print & Mail Contr Expend	18,545		17,805
Central Data Process Pers Serv	198,863	A16801	200,154
Central Data Process & Cap Outlay	114,639	A16802	35,107
Central Data Process, Contr Expend	214,058	A16804	278,416
Central Data Process, Empl Bnfts	110,172	A16808	111,795
TOTAL Central Data Process	637,732		625,472
Unallocated Insurance, Contr Expend	772,051	A19104	805,637
TOTAL Unallocated Insurance	772,051		805,637
Municipal Assn Dues, Contr Expend	6,318	A19204	6,318
TOTAL Municipal Assn Dues	6,318		6,318
Judgements And Claims, Contr Expend	85,047	A19304	170,821
TOTAL Judgements And Claims	85,047		170,821
TOTAL General Government Support	5,480,173		5,763,736
Police, Pers Serv	7,454,540	A31201	6,742,289
Police, Equip & Cap Outlay	478,903	A31202	157,052
Police, Contr Expend	704,661	A31204	958,928

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Police, Empl Bnfts	3,801,924	A31208	4,187,504
TOTAL Police	12,440,028		12,045,773
Traffic Control, Pers Serv	198,426	A33101	201,232
Traffic Control, Contr Expen	65,658	A33104	66,040
Traffic Control, Empl Bnfts	100,921	A33108	105,847
TOTAL Traffic Control	365,005		373,119
On-Street Parking, Pers Serv	100,330	A33201	123,038
On-Street Parking, Equipment & Cap Outlay		A33202	
On-Street Parking, Contr Expend	7,995	A33204	8,756
On-Street Parking, Empl Bnfts	63,041	A33208	54,449
TOTAL On-Street Parking	171,366		186,243
Fire, Pers Serv	4,426,003	A34101	4,970,917
Fire, Equip & Cap Outlay	30,330	A34102	26,866
Fire, Contr Expend	221,432	A34104	265,628
Fire, Empl Bnfts	2,578,417	A34108	2,798,515
TOTAL Fire	7,256,182		8,061,926
Control of Animals, Contr Expend	66,058	A35104	70,000
Control of Animals, Empl Bnfts		A35108	
TOTAL Control of Animals	66,058		70,000
Examining Boards, Pers Serv	987	A36101	
Examining Boards, Contr Expend	24	A36104	91
Examining Boards, Empl Bnfts	25	A36108	
TOTAL Examining Boards	1,036		91
Safety Inspection, Pers Serv	430,373	A36201	468,679
Safety Inspection, Equip & Cap Outlay	4,650	A36202	10,947
Safety Inspection, Contr Expend	31,103	A36204	25,620
Safety Inspection, Empl Bnfts	260,520	A36208	280,683
TOTAL Safety Inspection	726,646		785,930
Demo of Unsafe Buildings, Contr Expend		A36504	8,100
TOTAL Demo of Unsafe Buildings	0		8,100
Misc Public Safety, Pers Serv	27,149	A39891	36,046
Misc Public Safety, Contr Expend	8,304	A39894	10,779
Misc Public Safety, Empl Bnfts	15,933	A39898	15,919
TOTAL Misc Public Safety	51,386		62,744
TOTAL Public Safety	21,077,707		21,593,925
Public Health, Pers Serv	45,000	A40101	48,543
Public Health, Equip & Cap Outlay		A40102	
Public Health, Contr Expend	2,653	A40104	23,521
Public Health, Empl Bnfts	11,055	A40108	36,329
TOTAL Public Health	58,708		108,393
Registrar of Vital Statistics, Pers Serv	48,368	A40201	48,929
Registrar of Vital Stat Contr Expend	2,182	A40204	1,651
Registrar of Vital Stat, Empl Bnfts	42,752	A40208	45,326
TOTAL Registrar of Vital Stat	93,301		95,905
TOTAL Health	152,009		204,298

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Maint of Streets, Pers Serv	296,265	A51101	334,956
Maint of Streets, Equip & Cap Outlay	74,457	A51102	
Maint of Streets, Contr Expend	46,092	A51104	69,215
Maint of Streets, Empl Bnfts	220,146	A51108	288,906
TOTAL Maint of Streets	636,960		693,077
Garage, Pers Serv	395,551	A51321	392,366
Garage, Equip & Cap Outlay	8,743	A51322	2,789
Garage, Contr Expend	49,679	A51324	83,289
Garage, Empl Bnfts	285,409	A51328	270,354
TOTAL Garage	739,382		748,798
Snow Removal, Pers Serv	33,221	A51421	26,586
Snow Removal, Equip & Cap Outlay		A51422	
Snow Removal, Contr Expend	98,655	A51424	148,731
Snow Removal, Empl Bnfts	3,061	A51428	3,195
TOTAL Snow Removal	134,936		178,513
Street Lighting, Pers Serv	116	A51821	29
Street Lighting, Contr Expend	187,050	A51824	171,185
Street Lighting, Empl Bnfts	9	A51828	2
TOTAL Street Lighting	187,174		171,216
Bus Operations, Pers Serv		A56301	
Bus Operations, Equip & Cap Outlay		A56302	
Bus Operations, Contr Expend	225,000	A56304	233,500
Bus Operations, Empl Bnfts	25,529	A56308	3,411
TOTAL Bus Operations	250,529		236,911
Off-Street Parking, Pers Serv	10,651	A56501	
Off-Street Parking, Equip & Cap Outlay		A56502	
Off-Street Parking, Contr Expend	13,117	A56504	13,094
Off-Street Parking, Empl Bnfts	10,394	A56508	606
TOTAL Off-Street Parking	34,162		13,701
TOTAL Transportation	1,983,144		2,042,216
Programs For Aging, Pers Serv	501	A67721	
Programs For Aging, Contr Expend		A67724	
Programs For Aging, Empl Bnfts	11	A67728	
TOTAL Programs For Aging	511		0
Other Eco & Dev, Pers Serv	488,401	A69891	362,116
Other Eco & Dev, Equip & Cap Outlay	51,960	A69892	104,404
Other Eco & Dev, Contr Expend	20,534	A69894	117,135
Other Econ & Dev, Empl Bnfts	281,003	A69898	225,981
TOTAL Other Econ & Dev	841,898		809,637
TOTAL Economic Assistance And Opportunity	842,410		809,637
Council On The Arts, Pers Serv	45,306	A70101	40,244
Council On The Arts, Equip & Cap Outlay		A70102	
Council On The Arts, Contr Expend	39,189	A70104	39,401
Council On The Arts, Empl Bnfts	15,998	A70108	18,071
TOTAL Council On The Arts	100,493		97,716
Recreation Admini, Pers Serv	184,776	A70201	128,961

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Recreation Admini, Contr Expend	25,211	A70204	6,182
Recreation Admini, Empl Bnfts	63,270	A70208	53,164
TOTAL Recreation Admini	273,257		188,308
Parks, Pers Serv	382,223	A71101	572,647
Parks, Equip & Cap Outlay	122,955	A71102	27,547
Parks, Contr Expend	94,296	A71104	25,518
Parks, Empl Bnfts	211,733	A71108	322,652
TOTAL Parks	811,207		948,365
Playgr & Rec Centers, Pers Serv	121,506	A71401	159,385
Playgr & Rec Centers, Equip & Cap Outlay	98,563	A71402	26,597
Playgr & Rec Centers, Contr Expend	69,741	A71404	87,447
Playgr & Rec Centers, Empl Bnfts	89,375	A71408	83,744
TOTAL Playgr & Rec Centers	379,185		357,174
Special Rec Facility, Pers Serv	320,300	A71801	267,208
Special Rec Facility, Equip & Cap Outlay	66,180	A71802	13,876
Special Rec Facility, Contr Expend	48,985	A71804	75,540
Special Recreation Facilities, Empl Bnfts	211,407	A71808	129,466
TOTAL Special Recreation Facilities	646,872		486,090
Youth Prog, Pers Serv	4,280	A73101	12,052
Youth Prog, Contr Expend	13,750	A73104	13,628
Youth Prog, Empl Bnfts	320	A73108	666
TOTAL Youth Prog	18,350		26,347
Historian, Contr Expend	638	A75104	750
TOTAL Historian	638		750
Historical Property, Contr Expend	615	A75204	959
TOTAL Historical Property	615		959
Celebrations, Pers Serv		A75501	6,332
Celebrations, Contr Expend	4,712	A75504	7,182
Celebrations, Empl Bnfts		A75508	473
TOTAL Celebrations	4,712		13,988
Other Performing Arts, Contr Expend	14,703	A75604	16,698
TOTAL Other Performing Arts	14,703		16,698
Adult Recreation, Pers Serv	590	A76201	6,986
Adult Recreation, Equip & Cap Outlay	1,396	A76202	
Adult Recreation, Contr Expend	10,530	A76204	14,205
Adult Recreation, Empl Bnfts	43	A76208	544
TOTAL Adult Recreation	12,560		21,735
Other Culture And Rec, Contr Expend	9,216	A79894	5,509
TOTAL Other Culture And Rec	9,216		5,509
TOTAL Culture And Recreation	2,271,808		2,163,638
Zoning, Pers Serv	27,003	A80101	27,211
Zoning, Contr Expend	512	A80104	806
Zoning, Empl Bnfts	5,118	A80108	6,475
TOTAL Zoning	32,633		34,491
Planning, Pers Serv	198,425	A80201	195,227
Planning, Equip & Cap Outlay	495	A80202	945

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Planning, Contr Expend	8,309	A80204	262,302
Planning, Empl Bnfts	89,953	A80208	95,333
TOTAL Planning	297,182		553,806
Human Rights, Pers Serv	26,812	A80401	26,625
Human Rights, Contr Expend	2,626	A80404	1,802
Human Rights, Empl Bnfts	4,639	A80408	4,711
TOTAL Human Rights	34,078		33,138
Storm Sewers, Contr Expend	8,441	A81404	20,147
TOTAL Storm Sewers	8,441		20,147
Refuse & Garbage, Pers Serv	1,048,044	A81601	1,022,964
Refuse & Garbage, Contr Expend	962,188	A81604	989,588
Refuse & Garbage, Empl Bnfts	732,468	A81608	702,188
TOTAL Refuse & Garbage	2,742,700		2,714,740
Street Cleaning, Pers Serv	150,491	A81701	148,386
Street Cleaning, Contr Expend	28,580	A81704	28,625
Street Cleaning, Empl Bnfts	175,727	A81708	136,134
TOTAL Street Cleaning	354,797		313,145
Shade Tree, Contr Expend	69,935	A85604	4,200
TOTAL Shade Tree	69,935		4,200
Flood & Erosion Control, Contr Expend	2,231	A87454	2,576
TOTAL Flood & Erosion Control	2,231		2,576
Misc Home & Comm Serv, Equip & Cap Outlay	135,850	A89892	
Misc Home & Comm Serv, Contr Expend	6,798	A89894	6,227
TOTAL Misc Home & Comm Serv	142,648		6,227
TOTAL Home And Community Services	3,684,645		3,682,470
Worker's Compensation, Empl Bnfts	799,795	A90408	698,629
Unemployment Insurance, Empl Bnfts	3,746	A90508	
Disability Insurance, Empl Bnfts	10,687	A90558	11,026
Hospital & Medical (dental) Ins, Empl Bnft	3,041,680	A90608	3,141,373
Other Employee Benefits (spec)	36,627	A90898	24,314
TOTAL Employee Benefits	3,892,535		3,875,342
Debt Principal, Bond Anticipation Notes	400,000	A97306	2,255,521
Install Pur Debt, Principal	140,513	A97856	97,289
TOTAL Debt Principal	540,513		2,352,810
Debt Interest, Bond Anticipation Notes	47,423	A97307	-2,056
Install Pur Debt, Interest	12,052	A97857	6,756
TOTAL Debt Interest	59,475		4,700
TOTAL Expenditures	39,984,419		42,492,773
Transfers, Other Funds	1,431,793	A99019	1,339,876

CITY OF Kingston
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Other Uses			
Transfers, Capital Projects Fund		A99509	105,073
TOTAL Operating Transfers	1,431,793		1,444,949
TOTAL Other Uses	1,431,793		1,444,949
TOTAL Detail Expenditures And Other Uses	41,416,212		43,937,722

CITY OF Kingston
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	10,680,298	A8021	12,521,194
Prior Period Adj -Increase In Fund Balance	212,428	A8012	9,171
Prior Period Adj -Decrease In Fund Balance		A8015	25,000
Restated Fund Balance - Beg of Year	10,892,726	A8022	12,505,365
ADD - REVENUES AND OTHER SOURCES	43,044,679		46,499,009
DEDUCT - EXPENDITURES AND OTHER USES	41,416,212		43,937,722
Fund Balance - End of Year	12,521,194	A8029	15,066,651

CITY OF Kingston
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	17,675,495	A1049N	17,730,094
Est Rev - Real Property Tax Items	1,326,000	A1099N	848,000
Est Rev - Non Property Tax Items	14,675,000	A1199N	17,040,000
Est Rev - Departmental Income	1,726,615	A1299N	1,655,470
Est Rev - Intergovernmental Charges	868,541	A2399N	776,602
Est Rev - Use of Money And Property	50,300	A2499N	25,300
Est Rev - Licenses And Permits	980,910	A2599N	980,620
Est Rev - Fines And Forfeitures	129,000	A2649N	79,000
Est Rev - Sale of Prop And Comp For Loss	152,220	A2699N	82,250
Est Rev - Miscellaneous Local Sources	960,371	A2799N	1,020,147
Est Rev - Interfund Revenues	140,000	A2801N	140,000
Est Rev - State Aid	3,079,777	A3099N	4,294,175
Est Rev - Federal Aid	21,057	A4099N	171,802
TOTAL Estimated Revenues	41,785,286		44,843,460
Appropriated Fund Balance	1,335,399	A599N	1,878,199
TOTAL Estimated Other Sources	1,335,399		1,878,199
TOTAL Estimated Revenues And Other Sources	43,120,685		46,721,659

CITY OF Kingston
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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	7,134,297	A1999N	8,608,695
App - Public Safety	21,278,907	A3999N	22,399,916
App - Health	161,478	A4999N	618,880
App - Transportation	2,281,100	A5999N	2,401,512
App - Economic Assistance And Opportunity	831,886	A6999N	698,371
App - Culture And Recreation	2,261,917	A7999N	2,900,412
App - Home And Community Services	3,650,677	A8999N	3,745,975
App - Employee Benefits	3,393,000	A9199N	3,298,000
App - Debt Service	1,345,876	A9899N	1,235,852
TOTAL Appropriations	42,339,138		45,907,613
App - Interfund Transfer	781,547	A9999N	814,046
TOTAL Other Uses	781,547		814,046
TOTAL Appropriations And Other Uses	43,120,685		46,721,659

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	44,561	CD201	155,566
TOTAL Cash	44,561		155,566
Rehabilitation Loan Receivable	1,065,858	CD390	1,051,694
TOTAL Other Receivables (net)	1,065,858		1,051,694
Due From State And Federal Government	123,387	CD410	558,392
TOTAL State And Federal Aid Receivables	123,387		558,392
Due From Other Governments	22,732	CD440	21,470
TOTAL Due From Other Governments	22,732		21,470
TOTAL Assets and Deferred Outflows of Resources	1,256,538		1,787,122

CITY OF Kingston
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	9,200	CD600	35,851
TOTAL Accounts Payable	9,200		35,851
Due To Other Funds	123,387	CD630	
TOTAL Due To Other Funds	123,387		0
Due To Other Governments	83	CD631	558,108
TOTAL Due To Other Governments	83		558,108
TOTAL Liabilities	132,670		593,959
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,081,223	CD691	1,051,694
TOTAL Deferred Inflows of Resources	1,081,223		1,051,694
TOTAL Deferred Inflows of Resources	1,081,223		1,051,694
Fund Balance			
Assigned Unappropriated Fund Balance	42,645	CD915	141,469
TOTAL Assigned Fund Balance	42,645		141,469
TOTAL Fund Balance	42,645		141,469
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,256,538		1,787,122

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	18	CD2401	
TOTAL Use of Money And Property	18		0
Unclassified (specify)	32,640	CD2770	12,810
TOTAL Miscellaneous Local Sources	32,640		12,810
Other Aid (specify)	88,760	CD3089	
TOTAL State Aid	88,760		0
Fed Aid, Community Development Act	538,793	CD4910	1,464,561
Federal Aid - Sewer	48,630	CD4990	
TOTAL Federal Aid	587,423		1,464,561
TOTAL Revenues	708,841		1,477,371
TOTAL Detail Revenues And Other Sources	708,841		1,477,371

CITY OF Kingston
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Public Works Fac Site, Equip & Cap	383,083	CD86622	171,845
TOTAL Public Works Fac Site	383,083		171,845
Rehab Loans & Grant, Contr Expend	185,965	CD86684	475,692
TOTAL Rehab Loans & Grant	185,965		475,692
Prov of Public Service, Contr Expen	64,372	CD86764	520,650
TOTAL Prov of Public Service	64,372		520,650
Administration, Contr Expend	175,074	CD86864	223,368
TOTAL Administration	175,074		223,368
Econ Dev Zone - Contr Expend	48,750	CD86874	
TOTAL Econ Dev Zone - Contr Expend	48,750		0
TOTAL Home And Community Services	857,244		1,391,555
TOTAL Expenditures	857,244		1,391,555
TOTAL Detail Expenditures And Other Uses	857,244		1,391,555

CITY OF Kingston
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	218,912	CD8021	42,645
Prior Period Adj -Increase In Fund Balance		CD8012	15,365
Prior Period Adj -Decrease In Fund Balance	27,864	CD8015	2,357
Restated Fund Balance - Beg of Year	191,048	CD8022	55,653
ADD - REVENUES AND OTHER SOURCES	708,841		1,477,371
DEDUCT - EXPENDITURES AND OTHER USES	857,244		1,391,555
Fund Balance - End of Year	42,645	CD8029	141,469

CITY OF Kingston
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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2020	EdpCode	2021
Assets			
Cash	3,490,577	ES200	4,458,212
Cash In Time Deposits		ES201	
TOTAL Cash	3,490,577		4,458,212
Accounts Receivable	968,566	ES380	832,947
TOTAL Other Receivables (net)	968,566		832,947
Due From State And Federal Government	812,750	ES410	816,941
TOTAL State And Federal Aid Receivables	812,750		816,941
Due From Other Funds	569,134	ES391	
TOTAL Due From Other Funds	569,134		0
Due From Other Governments	242,478	ES440	185,539
TOTAL Due From Other Governments	242,478		185,539
Prepaid Expenses	44,098	ES480	46,556
TOTAL Prepaid Expenses	44,098		46,556
Land	244,930	ES101	244,930
Improvements Other Than Buildings	7,495,407	ES103	11,437,847
Machinery And Equipment	1,978,517	ES104	1,968,720
Construction Work In Progress	5,900,843	ES105	3,033,887
Infrastructure	27,444,396	ES106	28,545,053
Accum Deprec, Infrastructure	-16,404,679	ES116	-17,522,985
TOTAL Fixed Assets (net)	26,659,414		27,707,452
Deferred Outflow of Resources	1,722,888	ES495	1,429,923
Deferred Outflows of Resources - Pensions	838,639	ES496	970,149
TOTAL Deferred Outflows of Resources	2,561,527		2,400,072
TOTAL Assets and Deferred Outflows of Resources	35,348,544		36,447,719

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2020	EdpCode	2021
Accounts Payable	428,346	ES600	876,200
TOTAL Accounts Payable	428,346		876,200
Accrued Liabilities	60,692	ES601	44,302
TOTAL Accrued Liabilities	60,692		44,302
Bond Anticipation Notes Payable	4,466,621	ES626	6,693,179
TOTAL Notes Payable	4,466,621		6,693,179
Net Pension Liability -Proportionate Share	1,139,595	ES638	4,103
Total OPEB Liability	9,124,498	ES683	8,845,353
Installment Purchase Debt	458,057	ES685	232,872
Compensated Absences	259,698	ES687	298,510
TOTAL Other Liabilities	10,981,848		9,380,838
Due To Other Funds	286,983	ES630	157,327
TOTAL Due To Other Funds	286,983		157,327
Bonds Payable	9,344,424	ES628	8,514,329
Bond Interest And Matured Bonds Payable	98,466	ES629	90,829
TOTAL Bond And Long Term Liabilities	9,442,890		8,605,158
TOTAL Liabilities	25,667,380		25,757,004
Deferred Inflows of Resources			
Deferred Inflow of Resources	2,463,202	ES691	2,082,814
Deferred Inflows of Resources - Pensions	21,845	ES697	1,208,959
TOTAL Deferred Inflows of Resources	2,485,047		3,291,773
TOTAL Deferred Inflows of Resources	2,485,047		3,291,773
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	12,390,312	ES920	12,267,071
Net Assets-Restricted For Other Purposes	921,498	ES923	1,426,624
Net Assets-Unrestricted (deficit)	-6,115,693	ES924	-6,294,753
TOTAL Net Position	7,196,117		7,398,942
TOTAL Fund Balance	7,196,117		7,398,942
TOTAL Liabilities, Deferred Inflows And Fund Balance	35,348,544		36,447,719

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Sewer Charges	4,618,068	ES2122	4,500,502
Int & Penalties On Sewer Accts	25,024	ES2128	31,959
TOTAL Charges For Services Within Locality	4,643,092		4,532,461
Sewer Service - Other Gov'Ts	417,255	ES2374	374,698
TOTAL Charges For Services To Other Localities	417,255		374,698
Sale of Scrap Materials		ES2650	767
Insurance Recoveries	5,028	ES2680	
TOTAL Sale of Property And Compensation For Loss	5,028		767
Interest And Earnings	8,486	ES2401	1,968
TOTAL Use of Money And Property	8,486		1,968
Refunds of Prior Year's Expenditures		ES2701	315,113
Employees Contributions	37,762	ES2709	32,727
Unclassified (specify)	6,326	ES2770	81,974
TOTAL Other	44,088		429,814
St Aid, Oper & Main of Sewer	3,436	ES3901	419
TOTAL State Aid	3,436		419
Fed Aid Other Home and Community Services	30,927	ES4989	3,772
TOTAL Federal Aid	30,927		3,772
TOTAL Revenues	5,152,312		5,343,899
TOTAL Operating Revenue	5,152,312		5,343,899

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenses			
Sanitary Sewers, Pers Serv	588,499	ES81201	557,956
TOTAL Sanitary Sewers	588,499		557,956
Sewage Treatment And Disposal-Pers Serv	589,584	ES81301	610,015
TOTAL Sewage Treatment And Disposal-Pers Serv	589,584		610,015
TOTAL Personal Services	1,178,083		1,167,971
Judgement And Claims, Contr Expend Additional Description litigation judgment		ES19304	746,783
TOTAL Judgement And Claims	0		746,783
Depreciation	1,092,862	ES19944	1,301,812
TOTAL Depreciation	1,092,862		1,301,812
Sanitary Sewers, Contr Expend	221,208	ES81204	266,747
TOTAL Sanitary Sewers	221,208		266,747
Sewage Treatment And Disposal-Contr Expend	789,203	ES81304	695,652
TOTAL Sewage Treatment And Disposal-Contr Expend	789,203		695,652
TOTAL Contractual Expenses	2,103,273		3,010,994
Sanitary Sewers, Empl Bnfts	-944,578	ES81208	469,793
TOTAL Sanitary Sewers	-944,578		469,793
Sewage Treatment And Disposal-Empl Bnfts	300,069	ES81308	309,592
TOTAL Sewage Treatment And Disposal-Empl Bnfts	300,069		309,592
TOTAL Employee Benefits	-644,509		779,385
Debt Interest, Serial Bonds	254,052	ES97107	240,622
Debt Interest, Bond Anticipation Notes	78,554	ES97307	60,014
Install Pur Debt, Interest	24,064	ES97857	15,638
Other Debt, Interest Additional Description interest on judgment		ES97897	231,727
TOTAL Interest Expense	356,670		548,001
TOTAL Expenses	2,993,517		5,506,351
TOTAL Operating Expenses	2,993,517		5,506,351

CITY OF Kingston
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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Net Position - Beginning of Year	5,037,322	ES8021	7,196,117
Prior Period Adj -Increase In Net Position		ES8012	365,278
Restated Net Position - Beg of Year	5,037,322	ES8022	7,561,395
ADD - REVENUES AND OTHER SOURCES	5,152,312		5,343,899
DEDUCT - EXPENDITURES AND OTHER USES	2,993,517		5,506,351
Net Position - End of Year	7,196,117	ES8029	7,398,943

CITY OF Kingston
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Cash Flow

Code Description	2020	EdpCode	2021
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CITY OF Kingston
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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2020	EdpCode	2021
Assets			
Cash	1,109,600	EW200	1,128,319
Cash In Time Deposits	5,856,509	EW201	11,732,486
Petty Cash	100	EW210	100
TOTAL Cash	6,966,209		12,860,905
Accounts Receivable	761,596	EW380	677,300
Accrued Interest Receivable	318,668	EW381	316,389
TOTAL Other Receivables (net)	1,080,264		993,689
Due From Other Funds	88	EW391	218
TOTAL Due From Other Funds	88		218
Due From Other Governments	12,729	EW440	227,736
TOTAL Due From Other Governments	12,729		227,736
Inventory Of Materials And Supplies	180,249	EW445	257,305
TOTAL Inventories	180,249		257,305
Prepaid Expenses	207,394	EW480	270,914
TOTAL Prepaid Expenses	207,394		270,914
Improvements Other Than Buildings	26,672,344	EW103	29,953,061
Machinery And Equipment	1,082,560	EW104	1,101,141
Accum Depr, Imp Other Than Bld	-10,010,668	EW113	-10,778,643
TOTAL Fixed Assets (net)	17,744,236		20,275,559
Deferred Outflow of Resources	1,678,353	EW495	1,472,265
Deferred Outflows of Resources - Pensions	930,929	EW496	1,215,707
TOTAL Deferred Outflows of Resources	2,609,282		2,687,972
TOTAL Assets and Deferred Outflows of Resources	28,800,451		37,574,298

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2020	EdpCode	2021
Accounts Payable	53,774	EW600	1,263,012
TOTAL Accounts Payable	53,774		1,263,012
Accrued Liabilities	31,885	EW601	136,265
TOTAL Accrued Liabilities	31,885		136,265
Customers' Deposits	9,300	EW615	4,300
TOTAL Other Deposits	9,300		4,300
Bond Anticipation Notes Payable	7,187,500	EW626	12,773,000
TOTAL Notes Payable	7,187,500		12,773,000
Net Pension Liability -Proportionate Share	1,265,004	EW638	5,142
Total OPEB Liability	9,732,190	EW683	9,768,960
Installment Purchase Debt	59,587	EW685	30,292
Compensated Absences	180,168	EW687	163,085
Other Liabilities	48,938	EW688	
TOTAL Other Liabilities	11,285,887		9,967,479
Due To Other Funds	2,495	EW630	2,958
TOTAL Due To Other Funds	2,495		2,958
Bonds Payable	7,567,368	EW628	8,480,367
Bond Interest And Matured Bonds Payable	124,736	EW629	356,532
TOTAL Bond And Long Term Liabilities	7,692,104		8,836,899
TOTAL Liabilities	26,262,945		32,983,913
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,251,907	EW691	1,258,029
Deferred Inflows of Resources - Pensions	24,249	EW697	1,514,962
TOTAL Deferred Inflows of Resources	1,276,156		2,772,991
TOTAL Deferred Inflows of Resources	1,276,156		2,772,991
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	7,023,294	EW920	6,296,528
Net Assets-Unrestricted (deficit)	-5,761,944	EW924	-4,479,134
TOTAL Net Position	1,261,350		1,817,394
TOTAL Fund Balance	1,261,350		1,817,394
TOTAL Liabilities, Deferred Inflows And Fund Balance	28,800,451		37,574,298

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Metered Water Sales	4,561,621	EW2140	4,826,704
Water Service Charges	73,970	EW2144	67,530
Interest & Penalties On Water Rents	73,763	EW2148	99,003
Interfund Revenues	44,958	EW2801	46,252
TOTAL Charges For Services Within Locality	4,754,312		5,039,489
Sale of Scrap Materials	12,705	EW2650	2,033
Sales, Other	85,425	EW2655	98,215
Insurance Recoveries	24,906	EW2680	119,010
TOTAL Sale of Property And Compensation For Loss	123,036		219,258
Interest And Earnings	7,788	EW2401	3,319
Rental of Real Property	59,740	EW2410	56,160
TOTAL Use of Money And Property	67,528		59,479
Unclassified (specify)	13,364	EW2770	283,735
TOTAL Other	13,364		283,735
St Aid - Other Home And Community Service	556,847	EW3989	255,190
TOTAL State Aid	556,847		255,190
TOTAL Revenues	5,515,087		5,857,151
TOTAL Operating Revenue	5,515,087		5,857,151

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenses			
Water Administration-Pers Serv	294,409	EW83101	310,847
TOTAL Water Administration-Pers Serv	294,409		310,847
Purification-Pers Serv	644,166	EW83301	700,777
TOTAL Purification-Pers Serv	644,166		700,777
Transportation And Distribution-Pers Serv	659,996	EW83401	681,007
TOTAL Transportation And Distribution-Pers Serv	659,996		681,007
TOTAL Personal Services	1,598,571		1,692,631
Taxes & Assess On Munic Prop, Contr Expend	326,166	EW19504	344,259
TOTAL Taxes & Assess On Munic Prop	326,166		344,259
Depreciation	763,374	EW19944	777,714
TOTAL Depreciation	763,374		777,714
Water Administration-Contr Expend	224,229	EW83104	252,711
TOTAL Water Administration-Contr Expend	224,229		252,711
Source Supply Pwr & Pump Contr Expend	6,157	EW83204	5,502
TOTAL Source Supply Pwr & Pump Contr Expend	6,157		5,502
Purification-Contr Expend	224,040	EW83304	234,928
TOTAL Purification-Contr Expend	224,040		234,928
Transportation And Distribution-Contr Expe	169,292	EW83404	318,824
TOTAL Transportation And Distribution-Contr Expe	169,292		318,824
TOTAL Contractual Expenses	1,713,258		1,933,938
Water Administration-Empl Bnfts	1,663,016	EW83108	1,499,826
TOTAL Water Administration-Empl Bnfts	1,663,016		1,499,826
TOTAL Employee Benefits	1,663,016		1,499,826
Debt Interest, Serial Bonds	222,720	EW97107	297,330
TOTAL Interest Expense	222,720		297,330
TOTAL Expenses	5,197,565		5,423,725
TOTAL Operating Expenses	5,197,565		5,423,725

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(EW) ENTERPRISE WATER

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Net Position - Beginning of Year	943,828	EW8021	1,261,350
Prior Period Adj -Increase In Net Position		EW8012	122,618
Restated Net Position - Beg of Year	943,828	EW8022	1,383,968
ADD - REVENUES AND OTHER SOURCES	5,515,087		5,857,151
DEDUCT - EXPENDITURES AND OTHER USES	5,197,565		5,423,725
Net Position - End of Year	1,261,350	EW8029	1,817,394

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Cash Flow

Code Description	2020	EdpCode	2021
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CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	49,638	H200	49,660
TOTAL Cash	49,638		49,660
Accounts Receivable		H380	14,000
TOTAL Other Receivables (net)	0		14,000
Due From State And Federal Government	3,738,666	H410	5,013,700
TOTAL State And Federal Aid Receivables	3,738,666		5,013,700
Due From Other Funds	676,542	H391	
TOTAL Due From Other Funds	676,542		0
Due From Other Governments	23,077	H440	284,281
TOTAL Due From Other Governments	23,077		284,281
TOTAL Assets and Deferred Outflows of Resources	4,487,923		5,361,641

CITY OF Kingston
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For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	1,106,223	H600	3,142,407
TOTAL Accounts Payable	1,106,223		3,142,407
Bond Anticipation Notes Payable	8,456,520	H626	9,740,507
TOTAL Notes Payable	8,456,520		9,740,507
Other Liabilities	19,472	H688	27,325
TOTAL Other Liabilities	19,472		27,325
Due To Other Funds	4,598,532	H630	5,081,918
TOTAL Due To Other Funds	4,598,532		5,081,918
TOTAL Liabilities	14,180,747		17,992,157
Fund Balance			
Assigned Appropriated Fund Balance		H914	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-9,692,824	H917	-12,630,514
TOTAL Unassigned Fund Balance	-9,692,824		-12,630,514
TOTAL Fund Balance	-9,692,824		-12,630,514
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,487,923		5,361,643

CITY OF Kingston
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For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Capital Projects-Other Local Govts		H2397	292,881
TOTAL Intergovernmental Charges	0		292,881
Premium & Accrued Interest On Obligations	128,904	H2710	100,665
Unclassified (specify)		H2770	14,000
TOTAL Miscellaneous Local Sources	128,904		114,665
St Aid, Consolidated Highway Aid	580,204	H3501	1,494,793
St Aid, Other Transportation	2,431,996	H3589	2,400,588
TOTAL State Aid	3,012,200		3,895,381
Fed Aid Other Transportation	2,204,513	H4589	1,569,375
TOTAL Federal Aid	2,204,513		1,569,375
TOTAL Revenues	5,345,617		5,872,302
Interfund Transfers		H5031	105,073
TOTAL Interfund Transfers	0		105,073
Bans Redeemed From Appropriations	400,000	H5731	2,255,521
TOTAL Proceeds of Obligations	400,000		2,255,521
TOTAL Other Sources	400,000		2,360,594
TOTAL Detail Revenues And Other Sources	5,745,617		8,232,896

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
General Govt, Equip & Cap Outlay	315,317	H19972	357,425
TOTAL General Govt	315,317		357,425
TOTAL General Government Support	315,317		357,425
Traffic Control, Equip & Cap Outlay	47,788	H33102	
TOTAL Traffic Control	47,788		0
Fire, Equip & Cap Outlay	18,575	H34102	532,655
TOTAL Fire	18,575		532,655
Other Public Safety, Equip & Cap Outlay		H39972	36,792
TOTAL Other Public Safety	0		36,792
TOTAL Public Safety	66,363		569,447
Maint of Streets, Equip & Cap Outlay	5,845,879	H51102	5,343,763
TOTAL Maint of Streets	5,845,879		5,343,763
Perm Improve Highway, Equip & Cap Outlay	589,664	H51122	1,494,793
TOTAL Perm Improve Highway	589,664		1,494,793
Maint of Bridges, Equip & Cap Outlay	9,400	H51202	646,809
TOTAL Maint of Bridges	9,400		646,809
Garage, Equip & Cap Outlay	11,636	H51322	
TOTAL Garage	11,636		0
Street Lighting, Equip & Cap Outlay		H51822	1,257,483
TOTAL Street Lighting	0		1,257,483
TOTAL Transportation	6,456,579		8,742,848
Parks, Equip & Cap Outlay	112,187	H71102	305,401
TOTAL Parks	112,187		305,401
Special Rec Facility, Equip & Cap Outlay	578,490	H71802	662,457
TOTAL Special Rec Facility	578,490		662,457
Historical Property, Equip & Cap Outlay		H75202	26,363
TOTAL Historical Property	0		26,363
TOTAL Culture And Recreation	690,677		994,221
Storm Sewers, Equip & Cap Outlay	463,680	H81402	28,841
TOTAL Storm Sewers	463,680		28,841
Refuse & Garbage, Equip & Cap Outlay	59,284	H81602	
TOTAL Refuse & Garbage	59,284		0
Street Cleaning, Equip & Cap Outlay		H81702	283,884
TOTAL Street Cleaning	0		283,884
Flood & Erosion Control, Equip & Cap Outla	22,414	H87452	18,600
TOTAL Flood & Erosion Control	22,414		18,600
Misc Home & Comm Serv, Equip & Cap Outlay	113,743	H89892	105,100
TOTAL Misc Home & Comm Serv	113,743		105,100
TOTAL Home And Community Services	659,121		436,425
Debt Interest, Bond Anticipation Notes	68,673	H97307	128,904
TOTAL Debt Interest	68,673		128,904
TOTAL Expenditures	8,256,730		11,229,270
TOTAL Detail Expenditures And Other Uses	8,256,730		11,229,270

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-7,308,101	H8021	-9,692,824
Prior Period Adj -Increase In Fund Balance	203,550	H8012	58,684
Prior Period Adj -Decrease In Fund Balance	77,160	H8015	
Restated Fund Balance - Beg of Year	-7,181,711	H8022	-9,634,140
ADD - REVENUES AND OTHER SOURCES	5,745,617		8,232,896
DEDUCT - EXPENDITURES AND OTHER USES	8,256,730		11,229,270
Fund Balance - End of Year	-9,692,824	H8029	-12,630,514

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	647,753	K101	647,753
Buildings	11,078,261	K102	11,078,261
Improvements Other Than Buildings	19,335,640	K103	19,155,071
Machinery And Equipment	12,421,057	K104	13,110,146
Construction Work In Progress	7,385,813	K105	16,448,698
Infrastructure	38,660,678	K106	39,177,738
TOTAL Fixed Assets (net)	89,529,202		99,617,667
TOTAL Assets and Deferred Outflows of Resources	89,529,202		99,617,667

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	89,529,202	K159	99,617,667
TOTAL Investments in Non-Current Government Assets	89,529,202		99,617,667
TOTAL Fund Balance	89,529,202		99,617,667
TOTAL	89,529,202		99,617,667

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		PN200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Must Remain Intact		PN807	
TOTAL Nonspendable Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	12,500	PN8021	
Prior Period Adj -Decrease In Fund Balance	12,500	PN8015	
Restated Fund Balance - Beg of Year		PN8022	
Fund Balance - End of Year		PN8029	

CITY OF Kingston
 Annual Update Document
 For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TA200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

CITY OF Kingston
 Annual Update Document
 For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds		TA630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash Special Reserves	293,012	TC230	273,019
TOTAL Restricted Assets	293,012		273,019
TOTAL Assets and Deferred Outflows of Resources	293,012		273,019

CITY OF Kingston
 Annual Update Document
 For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Bail Deposits	293,012	TC735	273,019
TOTAL Other Deposits	293,012		273,019
TOTAL Liabilities	293,012		273,019
TOTAL Liabilities, Deferred Inflows And Fund Balance	293,012		273,019

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

CITY OF Kingston
 Annual Update Document
 For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TE200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
Other Liabilities		TE688	
TOTAL Other Liabilities	0		0
TOTAL Liabilities	0		0
Fund Balance			
Net Assets-Restricted For Other Purposes		TE923	
Net Assets-Unrestricted (Deficit)		TE924	
TOTAL Net Position	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	158,104	TE8021	
Prior Period Adjustments,dec Fnd Eqty	158,104	TE8015	
Restated Fund Balance - Beg of Year		TE8022	
Fund Balance - End of Year		TE8029	

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	328,008	V200	400,318
TOTAL Cash	328,008		400,318
Accounts Receivable		V380	25,000
TOTAL Other Receivables (net)	0		25,000
Due From Other Funds	266,745	V391	251,745
TOTAL Due From Other Funds	266,745		251,745
Due From Other Governments	410,000	V440	358,000
TOTAL Due From Other Governments	410,000		358,000
TOTAL Assets and Deferred Outflows of Resources	1,004,753		1,035,063

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Balance Sheet

Code Description	2020	EdpCode	2021
Other Liabilities	17,974	V688	31,373
TOTAL Other Liabilities	17,974		31,373
Due To Other Funds	194,706	V630	232,016
TOTAL Due To Other Funds	194,706		232,016
Bond Interest And Matured Bonds Payable	2,472	V629	2,472
TOTAL Bond And Long Term Liabilities	2,472		2,472
TOTAL Liabilities	215,152		265,861
Fund Balance			
Reserve For Debt		V884	70,000
TOTAL Restricted Fund Balance	0		70,000
Assigned Unappropriated Fund Balance	789,601	V915	699,202
TOTAL Assigned Fund Balance	789,601		699,202
TOTAL Fund Balance	789,601		769,202
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,004,753		1,035,063

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	166	V2401	80
TOTAL Use of Money And Property	166		80
Other Compensation For Loss		V2690	70,000
TOTAL Sale of Property And Compensation For Loss	0		70,000
TOTAL Revenues	166		70,080
Interfund Transfers	1,431,793	V5031	1,339,877
TOTAL Interfund Transfers	1,431,793		1,339,877
TOTAL Other Sources	1,431,793		1,339,877
TOTAL Detail Revenues And Other Sources	1,431,959		1,409,957

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fiscal Agents Fees, Contr Expend	19,910	V13804	25,250
TOTAL Fiscal Agents Fees	19,910		25,250
TOTAL General Government Support	19,910		25,250
Debt Principal, Serial Bonds	1,185,143	V97106	1,127,143
TOTAL Debt Principal	1,185,143		1,127,143
Debt Interest, Serial Bonds	309,880	V97107	277,962
TOTAL Debt Interest	309,880		277,962
TOTAL Expenditures	1,514,933		1,430,355
TOTAL Detail Expenditures And Other Uses	1,514,933		1,430,355

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	872,575	V8021	789,601
Restated Fund Balance - Beg of Year	872,575	V8022	789,601
ADD - REVENUES AND OTHER SOURCES	1,431,959		1,409,957
DEDUCT - EXPENDITURES AND OTHER USES	1,514,933		1,430,355
Fund Balance - End of Year	789,601	V8029	769,203

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	176,195,220	W129	174,546,914
TOTAL Provision To Be Made In Future Budgets	176,195,220		174,546,914
TOTAL Assets and Deferred Outflows of Resources	176,195,220		174,546,914

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	20,030,434	W638	4,119,120
Total OPEB Liability	143,314,584	W683	159,278,907
Landfill Closure & Post Closure Liability	413,020	W684	376,794
Installment Purchase Debt	197,900	W685	100,611
Judgments And Claims Payable	-1,036,843	W686	-1,855,916
Compensated Absences	3,034,311	W687	3,412,727
TOTAL Other Liabilities	165,953,406		165,432,243
Bonds Payable	10,241,814	W628	9,114,671
TOTAL Bond And Long Term Liabilities	10,241,814		9,114,671
TOTAL Liabilities	176,195,220		174,546,914
TOTAL Liabilities	176,195,220		174,546,914

CITY OF Kingston
Statement of Indebtedness
For the Fiscal Year Ending 2021

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
2019	BAN E	WATER EFC DWF-2017A #18209			01/01/2019	12/31/2020	1.17%		\$144,012	\$144,012	\$144,012	\$144,012	\$0		\$0
2021	BAN E	Water System Improvements		Y	03/18/2021	03/18/2022	0.251%		\$7,300,000	\$0			\$0		\$7,300,000
2018	BAN E	Water		Y	03/22/2018	03/18/2022	0.251%		\$2,300,000	\$1,831,500	\$158,500	\$0	\$0		\$1,673,000
2020	BAN E	WATER IMPROVEMENTS		Y	03/19/2020	03/18/2022	0.251%		\$4,000,000	\$4,000,000	\$200,000	\$0	\$0		\$3,800,000
2020	BAN E	WATER EFC DWF-2017A #18209			01/01/2020	12/31/2021	1.17%		\$1,211,988	\$1,211,988	\$1,211,988	\$1,196,988	\$0		\$0
Year Total for Type/Exempt Status - Sums Issued Amtsmade in AFR Year									\$7,300,000	\$7,187,500	\$1,714,500	\$1,341,000	\$0	\$0	\$12,773,000
2018	BOND E	Water			03/22/2018	03/15/2038	3.024%		\$1,290,000	\$1,179,000	\$58,000	\$0	\$0		\$1,121,000
2020	BOND E	WATER IMPROVEMENTS-EFC			12/17/2020	10/08/2050	0.00%		\$1,857,213	\$1,857,213	\$49,526	\$0	\$0		\$1,807,687
2021	BOND E	EFC WATER SYSTEM IMPROVEMENTS			11/25/2021	08/01/2041	1.93%	Y	\$1,451,286	\$0			\$0		\$1,451,286
2011	BOND E	SANITARY SEWER - 2011 EFC			07/07/2011	05/01/2031	1.996%		\$5,819,243	\$3,400,000	\$300,000	\$0	\$0		\$3,100,000
2020	BOND E	WATER IMPROVEMENTS-EFC			12/03/2020	10/01/2040	1.85%		\$471,394	\$471,394	\$20,000	\$0	\$0		\$451,394
2014	BOND E	FILTER PLANT - EFC			07/02/2014	02/16/2025	0.00%		\$1,585,000	\$795,000	\$145,000	\$0	\$0		\$650,000
2015	BOND E	REFUNDING			08/09/2015	01/15/2026	2.41%		\$23,927	\$4,761	\$4,761	\$0	\$0		\$0
2012	BOND E	EFC 2012B			05/24/2012	11/01/2032	2.17%	Y	\$3,552,158	\$2,280,000	\$165,000	\$0	\$0		\$2,115,000
2015	BOND E	GENERAL PURPOSE-WATER			03/24/2015	03/15/2035	2.76%		\$1,175,000	\$850,000	\$70,000	\$0	\$0		\$780,000
2015	BOND E	Filter Plant-EFC			08/20/2015	05/15/2025	4.244%		\$239,221	\$130,000	\$26,000	\$0	\$0		\$104,000
Year Total for Type/Exempt Status - Sums Issued Amtsmade in AFR Year									\$1,451,286	\$10,967,368	\$838,287	\$0	\$0	\$0	\$11,580,367
2007	IPC E	Wendel Energy Project			08/19/2007	08/09/2022	3.414%		\$3,996,392	\$655,957	\$322,474	\$0	\$0		\$333,483
2017	IPC E	VEHICLE LEASE			02/07/2017	02/07/2022	3.35%		\$141,815	\$59,587	\$29,295	\$0	\$0		\$30,292
Year Total for Type/Exempt Status - Sums Issued Amtsmade in AFR Year									\$0	\$715,544	\$351,769	\$0	\$0	\$0	\$363,775
2019	BAN N	SEWER CWSRF#C3-5374-06			01/01/2019	12/21/2022	0.00%		\$328,310	\$328,310	\$4,750	\$0	\$0		\$323,560
2021	BAN N	General Purposes			08/19/2021	08/19/2022	0.171%		\$6,064,507	\$0			\$0		\$6,064,507
2018	BAN N	General Purposes		N	12/11/2018	08/19/2022	0.171%		\$4,697,462	\$3,987,462	\$814,450	\$0	\$0		\$3,173,012
2019	BAN N	GENERAL PURPOSES		Y	08/26/2019	08/19/2022	0.171%		\$5,495,000	\$5,270,000	\$1,076,409	\$0	\$0		\$4,193,591
2018	BAN N	SEWER CWSRF #C3-5374-06			01/01/2018	12/21/2022	0.00%		\$140,369	\$137,369	\$4,750	\$0	\$0		\$132,619

CITY OF Kingston
Statement of Indebtedness
For the Fiscal Year Ending 2021

4/29/2022

Countyof: 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
2020	BAN N	General Purposes		Y	08/24/2020	08/19/2022	0.171%		\$3,200,000	\$3,200,000	\$653,603	\$0	\$0		\$2,546,397
Year Total for Type/Exempt Status - Sums Issued Amtsmade in AFR Year									\$6,064,507	\$12,923,141	\$2,553,962	\$0	\$0	\$0	\$16,433,686
2015	BOND N	VARIOUS PURPOSES			03/24/2015	03/15/2035	2.76%		\$7,498,407	\$4,600,000	\$465,000	\$0	\$0		\$4,135,000
2010	BOND N	Various Purposes			04/15/2010	04/15/2027	4.25%		\$4,815,000	\$1,130,000	\$225,000	\$0	\$0		\$905,000
2015	BOND N	REFUNDING			08/09/2015	01/15/2026	2.41%		\$2,651,072	\$975,238	\$195,238	\$0	\$0		\$780,000
2018	BOND N	General Purposes		N	03/22/2018	03/15/2038	3.024%		\$10,640,000	\$9,116,000	\$687,000	\$0	\$0		\$8,429,000
2015	BOND N	RONDOUT INTERCEPTOR/SIPHON-I			08/20/2015	10/01/2024	3.866%		\$850,000	\$365,000	\$85,000	\$0	\$0		\$280,000
Year Total for Type/Exempt Status - Sums Issued Amtsmade in AFR Year									\$0	\$16,186,238	\$1,657,238	\$0	\$0	\$0	\$14,529,000
AFR Year Total for All Debt Types - Sums Issued Amtsmade in AFR Year									\$14,815,793	\$47,979,791	\$7,115,756	\$1,341,000	\$0	\$0	\$55,679,828

CITY OF Kingston
Maturity Schedule
For the Fiscal Year Ending 2021

For Bonds Issued During The Fiscal Year Ended 2021

	EDPCODE	
Indebtedness No.		2021000001
Purpose of Issue		EFC WATER SYSTEM IMPROVEMENTS
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	1,451,286
Date of Issue	2P3DT	11/25/2021
Interest Rate	2P3PC	1.93000
Final Maturity Date	2P3DM	8/1/2041
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P322	65,000
	2P323	66,286
	2P324	65,000
	2P325	65,000
	2P326	65,000
	2P327	70,000
	2P328	70,000
	2P329	70,000
	2P330	70,000
	2P331	70,000
	2P332	70,000
	2P333	70,000
	2P334	75,000
	2P335	75,000
	2P336	75,000
	2P337	80,000
	2P338	80,000
	2P339	80,000
	2P340	85,000
	2P341	85,000
	2P342	0

CITY OF Kingston
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,500.00
Demand Deposits	9Z2011	\$25,154,846.00
Time Deposits	9Z2021	\$12,005,505.00
Total		\$37,161,851.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$36,777,617.00
Total		\$37,527,617.00
 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 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5558	\$3,125,197	\$79,916	\$94,712	\$3,110,401
*****-5631	\$534,581	\$0	\$110,957	\$423,624
*****-5714	\$997	\$0	\$0	\$997
*****-6778	\$5,741,143	\$0	\$0	\$5,741,143
*****-0403	\$298,619	\$0	\$0	\$298,619
*****-3528	\$124,700	\$0	\$0	\$124,700
*****-4921	\$8,651,143	\$0	\$0	\$8,651,143
*****-6223	\$379,767	\$0	\$0	\$379,767
*****-0001	\$2,441	\$0	\$0	\$2,441
*****-5532	\$1,208,045	\$64	\$848	\$1,207,261
*****-0002	\$3,250,951	\$0	\$0	\$3,250,951
*****-6822	\$39,102	\$0	\$0	\$39,102
*****-8667	\$10,558	\$0	\$0	\$10,558
*****-5520	\$275,166	\$0	\$45,230	\$229,936
*****-7779	\$281,581	\$1,381	\$9,943	\$273,019
*****-6454	\$395,044	\$0	\$0	\$395,044
*****-5918	\$5,274	\$0	\$0	\$5,274
*****-8054	\$1,045,077	\$84,123	\$4,517	\$1,124,683
*****-6660	\$3,636	\$0	\$0	\$3,636
*****-9411	\$1,417,755	\$0	\$0	\$1,417,755
*****-9396	\$153,399	\$0	\$0	\$153,399
*****-1403	\$10,161,332	\$0	\$0	\$10,161,332
*****-2075	\$893	\$0	\$0	\$893
*****-2059	\$53,430	\$0	\$18,695	\$34,735
*****-2067	\$104,410	\$0	\$0	\$104,410
*****-2612	\$15,365	\$0	\$0	\$15,365

CITY OF Kingston
 Bank Reconciliation
 For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-2505	\$2,915	\$0	\$2,753	\$162
	Total Adjusted Bank Balance			\$37,160,350
	Petty Cash			\$1,500.00
	Adjustments			\$.00
	Total Cash			\$37,161,850
	Total Cash Balance All Funds			\$37,161,851
	* Must be equal			

CITY OF Kingston
Local Government Questionnaire
For the Fiscal Year Ending 2021

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>Yes</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <u></u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

CITY OF Kingston
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		300			
Total Part Time Employees:		30			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$1,300,071.74	177	300	
90158	Police and Fire Retirement	\$2,984,038.50	123		
90258	Local Pension Fund				
90308	Social Security	\$1,611,430.74	300	30	
90408	Worker's Compensation Insurance	\$743,983.40	300	30	
90458	Life Insurance	\$32,999.63	67		58
90508	Unemployment Insurance		300	30	
90558	Disability Insurance	\$11,758.04	300	30	
90608	Hospital and Medical (Dental) Insurance	\$10,255,597.59	220		299
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$157,778.28			4
91890	Other Employee Benefits	\$155,804.64	300	30	
Total		\$17,253,462.56			
Computed Total From Financial Section (comparative purposes only)		\$17,253,463.63			

CITY OF Kingston
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$174,574		gallons	
Diesel Fuel	\$130,427		gallons	
Fuel Oil			gallons	
Natural Gas	\$119,556		cubic feet	
Electricity	\$687,024		kilowatt-hours	
Coal			tons	
Propane			gallons	

CITY OF Kingston
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Adjustment Reason

Account Code A8012 Record additional receivable \$8,991, audit adjustment 179.86

Account Code A8015 Record additional payable 12/31/20 \$25,000

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD801 audit entries

Account Code CD801 audit entries

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Audit entries to adjust accounts receivable

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES801 GASB 75 adjustment to reduce Net Opeb Liability

(EW) ENTERPRISE WATER

Adjustment Reason

Account Code EW801 \$67,386 audit entry to adjust compensated absences, \$48,529 to adjust prepaid pension,
\$6,703 audit entry to adjust bonds payable