

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 12/31/2022

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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (ES) ENTERPRISE SEWER
- (EW) ENTERPRISE WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TC) CUSTODIAL
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	18,962,771	A200	8,249,314
Cash In Time Deposits		A201	21,087,055
Petty Cash	1,400	A210	1,400
TOTAL Cash	18,964,171		29,337,769
Taxes Receivable, Current	744,446	A250	690,095
Taxes Receivable, Overdue	378,705	A260	299,363
City School Taxes Receivable	882,319	A290	682,396
Tax Sale Certificates	2,443,151	A320	2,421,368
Property Acquired For Taxes	1,799,263	A330	1,728,224
TOTAL Taxes Receivable (net)	6,247,884		5,821,446
Accounts Receivable	633,317	A380	1,339,298
TOTAL Other Receivables (net)	633,317		1,339,298
Due From State And Federal Government	597,439	A410	665,042
TOTAL State And Federal Aid Receivables	597,439		665,042
Due From Other Funds	5,222,256	A391	4,383,130
TOTAL Due From Other Funds	5,222,256		4,383,130
Due From Other Governments	4,106,828	A440	3,379,430
TOTAL Due From Other Governments	4,106,828		3,379,430
Inventory Of Materials And Supplies	13,267	A445	17,166
TOTAL Inventories	13,267		17,166
Prepaid Expenses	714,799	A480	907,671
TOTAL Prepaid Expenses	714,799		907,671
TOTAL Assets and Deferred Outflows of Resources	36,499,961		45,850,952

CITY OF Kingston
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	1,682,656	A600	1,203,378
TOTAL Accounts Payable	1,682,656		1,203,378
Accrued Liabilities	155,141	A601	188,213
TOTAL Accrued Liabilities	155,141		188,213
Guaranty & Bid Deposits	25,560	A730	733,451
TOTAL Other Deposits	25,560		733,451
Other Liabilities	8,541,962	A688	17,001,176
Additional Description deferred revenue - ARPA grant			
TOTAL Other Liabilities	8,541,962		17,001,176
Due To Other Funds		A630	274,542
TOTAL Due To Other Funds	0		274,542
Due To Other Governments		A631	3,235
Due To Employees' Retirement System	2,375,825	A637	2,163,341
Due To City School Districts	2,957,513	A661	2,791,418
TOTAL Due To Other Governments	5,333,338		4,957,994
TOTAL Liabilities	15,738,657		24,358,753
Deferred Inflows of Resources			
Deferred Inflow of Resources	666,755	A691	982,013
Deferred Taxes	5,027,898	A694	4,906,847
TOTAL Deferred Inflows of Resources	5,694,653		5,888,860
TOTAL Deferred Inflows of Resources	5,694,653		5,888,860
Fund Balance			
Not in Spendable Form	728,066	A806	924,196
TOTAL Nonspendable Fund Balance	728,066		924,196
Reserve For Debt		A884	600,666
TOTAL Restricted Fund Balance	0		600,666
Assigned Appropriated Fund Balance	1,878,199	A914	1,606,985
Assigned Unappropriated Fund Balance	2,246,732	A915	1,597,325
TOTAL Assigned Fund Balance	4,124,931		3,204,310
Unassigned Fund Balance	10,213,654	A917	10,874,167
TOTAL Unassigned Fund Balance	10,213,654		10,874,167
TOTAL Fund Balance	15,066,651		15,603,339
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,499,961		45,850,952

CITY OF Kingston
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	17,407,513	A1001	17,835,970
TOTAL Real Property Taxes	17,407,513		17,835,970
Other Payments In Lieu of Taxes	425,931	A1081	414,192
Interest & Penalties On Real Prop Taxes	454,760	A1090	547,139
TOTAL Real Property Tax Items	880,690		961,331
Non Prop Tax Dist By County	17,809,712	A1120	19,019,803
Utilities Gross Receipts Tax	369,307	A1130	457,457
Franchises	360,857	A1170	368,564
TOTAL Non Property Tax Items	18,539,875		19,845,823
Treasurer Fees	134,541	A1230	125,607
Clerk Fees	7,404	A1255	12,559
Other General Departmental Income	431,802	A1289	692,194
Police Fees	2,750	A1520	1,735
Fire Inspection Fees	57,343	A1540	94,470
Vital Statistics Fees	57,756	A1603	54,829
Parking Lots And Garages-No Tax	107,151	A1721	106,050
Parking Meter Fees Non-Taxable	376,526	A1741	408,698
Park And Recreational Charges	149,823	A2001	207,616
Special Recreational Facility Charges	41,841	A2025	54,306
Contributions, Private Agencies-Youth	28,207	A2070	216,665
Other Culture & Recreation Income	18,362	A2089	22,721
Zoning Fees	5,393	A2110	6,093
Refuse & Garbage Charges	189,126	A2130	178,268
TOTAL Departmental Income	1,608,024		2,181,811
General Services, Inter Government	779,243	A2210	859,294
Civil Service Charges	6,150	A2220	7,200
TOTAL Intergovernmental Charges	785,393		866,494
Interest And Earnings	8,513	A2401	366,257
TOTAL Use of Money And Property	8,513		366,257
Games of Chance	20	A2530	30
Licenses, Other	12,581	A2545	14,582
Permits, Other	959,807	A2590	1,125,019
TOTAL Licenses And Permits	972,408		1,139,632
Fines And Forfeited Bail	58,545	A2610	112,032
TOTAL Fines And Forfeitures	58,545		112,032
Sales of Scrap & Excess Materials	54,892	A2650	62,285
Insurance Recoveries	111,707	A2680	117,579
Self Insurance Recoveries	1,250	A2683	6,446
Other Compensation For Loss		A2690	700,000
TOTAL Sale of Property And Compensation For Loss	167,849		886,310
Refunds of Prior Year's Expenditures		A2701	
Gifts And Donations	232,576	A2705	236,898
Employees Contributions	621,407	A2709	747,671
Unclassified (specify)	91,140	A2770	183,160
TOTAL Miscellaneous Local Sources	945,123		1,167,729

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
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	827,163	A3005	999,156
St Aid - Other (specify)	524,048	A3089	390,392
St Aid, Other Transportation	26,383	A3589	26,383
St Aid, Bus And Other Mass Trans		A3594	702
St Aid, Youth Programs	2,800	A3820	3,000
St Aid-Other Cul & Rec St Aid	66,585	A3889	189,811
TOTAL State Aid	4,516,130		4,678,595
Federal Aid - Other		A4089	191,479
Fed Aid, Crime Control	743	A4320	118,093
Fed Aid Other Transportation	468,201	A4589	476,529
TOTAL Federal Aid	468,944		786,100
TOTAL Revenues	46,499,009		50,968,083
Interfund Transfers	0	A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	46,499,009		50,968,083

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	92,476	A10101	93,001
Legislative Board, Equip & Cap Outlay		A10102	7,000
Legislative Board, Contr Expend	11,666	A10104	17,991
Legislative Board, Empl Bnfts	10,112	A10108	9,248
TOTAL Legislative Board	114,255		127,239
Traffic Viol Bureau, Pers Serv	22,278	A11301	26,214
Traffic Viol Bureau, Contr Expend	58,768	A11304	75,765
Traffic Viol Bureau, Empl Bnfts	23,124	A11308	19,659
TOTAL Traffic Viol Bureau	104,170		121,639
Mayor, Pers Serv	105,567	A12101	125,036
Mayor, Equip & Cap Outlay		A12102	1,856
Mayor, Contr Expend	51,146	A12104	814
Mayor, Empl Bnfts	39,132	A12108	38,218
TOTAL Mayor	195,845		165,924
Comptroller,pers Serv	265,202	A13151	295,496
Comptroller, Equip & Cap Outlay	1,180	A13152	1,858
Comptroller, Contr Expend	13,727	A13154	21,861
Comptroller, Empl Bnfts	143,098	A13158	144,329
TOTAL Comptroller	423,208		463,544
Auditor, Contr Expend	52,688	A13204	40,736
TOTAL Auditor	52,688		40,736
Tax Collection,pers Serv	72,275	A13301	80,329
Tax Collection,contr Expend	10,269	A13304	11,690
Tax Collection,empl Bnfts	57,822	A13308	61,895
TOTAL Tax Collection	140,366		153,913
Budget, Contr Expend	55	A13404	
TOTAL Budget	55		0
Purchasing, Pers Serv	47,249	A13451	48,780
Purchasing, Contr Expend	387	A13454	785
Purchasing, Empl Bnfts	23,761	A13458	23,809
TOTAL Purchasing	71,397		73,374
Assessment, Pers Serv	205,261	A13551	263,848
Assessment, Equip & Cap Outlay		A13552	786
Assessment, Contr Expend	33,654	A13554	40,014
Assessment, Empl Bnfts	129,514	A13558	151,711
TOTAL Assessment	368,428		456,359
Tax Advertising, Contr Expend	1,310	A13624	1,277
TOTAL Tax Advertising	1,310		1,277
Exp On Prop Acq For Taxes, Contr Expend		A13644	2,789
TOTAL Exp On Prop Acq For Taxes	0		2,789
Clerk,pers Serv	131,011	A14101	194,535
Clerk,equip & Cap Outlay		A14102	9,875
Clerk,contr Expend	5,034	A14104	4,483
Clerk,empl Bnfts	100,200	A14108	109,914
TOTAL Clerk	236,245		318,808
Law, Pers Serv	272,119	A14201	297,574

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Law, Equip & Cap Outlay		A14202	
Law, Contr Expend	322,061	A14204	339,336
Law, Empl Bnfts	155,656	A14208	128,846
TOTAL Law	749,835		765,756
Personnel, Pers Serv	154,856	A14301	176,915
Personnel, Contr Expend	5,384	A14304	10,416
Personnel, Empl Bnfts	121,728	A14308	111,424
TOTAL Personnel	281,967		298,755
Engineer, Pers Serv	153,300	A14401	188,123
Engineer, Equip & Cap Outlay		A14402	6,205
Engineer, Contr Expend	9,196	A14404	6,168
Engineer, Empl Bnfts	60,121	A14408	79,722
TOTAL Engineer	222,618		280,219
Public Works Admin, Pers Serv	265,064	A14901	359,789
Public Works Admin, Equip & Cap Outlay		A14902	
Public Works Admin, Contr Expend	191,939	A14904	303,688
Public Works Admin, Empl Bnfts	185,982	A14908	195,524
TOTAL Public Works Admin	642,985		859,001
Operation of Plant, Pers Serv	175,367	A16201	281,192
Operation of Plant, Equip & Cap Outlay	26,718	A16202	8,689
Operation of Plant, Contr Expend	213,196	A16204	175,662
Operation of Plant, Empl Bnfts	47,215	A16208	106,532
TOTAL Operation of Plant	462,497		572,075
Central Comm System Pers Serv	49,941	A16501	58,036
Central Comm System Equip & Cap Outlay		A16502	
Central Comm System Contr Expend	874	A16504	3,342
Central Comm System Empl Bnfts	18,999	A16508	23,616
TOTAL Central Comm System Empl Bnfts	69,813		84,994
Central Print & Mail Contr Expend	17,805	A16704	19,142
TOTAL Central Print & Mail Contr Expend	17,805		19,142
Central Data Process Pers Serv	200,154	A16801	194,090
Central Data Process & Cap Outlay	35,107	A16802	53,456
Central Data Process, Contr Expend	278,416	A16804	351,469
Central Data Process, Empl Bnfts	111,795	A16808	98,359
TOTAL Central Data Process	625,472		697,374
Unallocated Insurance, Contr Expend	805,637	A19104	874,733
TOTAL Unallocated Insurance	805,637		874,733
Municipal Assn Dues, Contr Expend	6,318	A19204	6,268
TOTAL Municipal Assn Dues	6,318		6,268
Judgements And Claims, Contr Expend	170,821	A19304	263,555
TOTAL Judgements And Claims	170,821		263,555
TOTAL General Government Support	5,763,736		6,647,473
Police, Pers Serv	6,742,289	A31201	7,998,684
Police, Equip & Cap Outlay	157,052	A31202	546,466
Police, Contr Expend	958,928	A31204	923,169

CITY OF Kingston
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Police, Empl Bnfts	4,187,504	A31208	4,128,128
TOTAL Police	12,045,773		13,596,448
Traffic Control, Pers Serv	201,232	A33101	232,787
Traffic Control, Contr Expen	66,040	A33104	99,266
Traffic Control, Empl Bnfts	105,847	A33108	107,006
TOTAL Traffic Control	373,119		439,060
On-Street Parking, Pers Serv	123,038	A33201	176,440
On-Street Parking, Equipment & Cap Outlay		A33202	
On-Street Parking, Contr Expend	8,756	A33204	14,241
On-Street Parking, Empl Bnfts	54,449	A33208	57,275
TOTAL On-Street Parking	186,243		247,956
Fire, Pers Serv	4,970,917	A34101	5,123,688
Fire, Equip & Cap Outlay	26,866	A34102	163,526
Fire, Contr Expend	265,628	A34104	258,454
Fire, Empl Bnfts	2,798,515	A34108	3,057,861
TOTAL Fire	8,061,926		8,603,529
Control of Animals, Contr Expend	70,000	A35104	70,000
Control of Animals, Empl Bnfts		A35108	
TOTAL Control of Animals	70,000		70,000
Examining Boards, Pers Serv		A36101	
Examining Boards, Contr Expend	91	A36104	2
Examining Boards, Empl Bnfts		A36108	
TOTAL Examining Boards	91		2
Safety Inspection, Pers Serv	468,679	A36201	622,906
Safety Inspection, Equip & Cap Outlay	10,947	A36202	7,863
Safety Inspection, Contr Expend	25,620	A36204	27,010
Safety Inspection, Empl Bnfts	280,683	A36208	325,796
TOTAL Safety Inspection	785,930		983,576
Demo of Unsafe Buildings, Contr Expend	8,100	A36504	2,300
TOTAL Demo of Unsafe Buildings	8,100		2,300
Misc Public Safety, Pers Serv	36,046	A39891	42,008
Misc Public Safety, Contr Expend	10,779	A39894	8,650
Misc Public Safety, Empl Bnfts	15,919	A39898	31,575
TOTAL Misc Public Safety	62,744		82,233
TOTAL Public Safety	21,593,925		24,025,103
Public Health, Pers Serv	48,543	A40101	153,395
Public Health, Equip & Cap Outlay		A40102	
Public Health, Contr Expend	23,521	A40104	365,576
Public Health, Empl Bnfts	36,329	A40108	98,326
TOTAL Public Health	108,393		617,297
Registrar of Vital Statistics, Pers Serv	48,929	A40201	54,954
Registrar of Vital Stat Contr Expend	1,651	A40204	1,847
Registrar of Vital Stat, Empl Bnfts	45,326	A40208	47,872
TOTAL Registrar of Vital Stat	95,905		104,673
TOTAL Health	204,298		721,969

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Maint of Streets, Pers Serv	334,956	A51101	398,949
Maint of Streets, Equip & Cap Outlay		A51102	2,025
Maint of Streets, Contr Expend	69,215	A51104	73,459
Maint of Streets, Empl Bnfts	288,906	A51108	276,927
TOTAL Maint of Streets	693,077		751,360
Garage, Pers Serv	392,366	A51321	382,442
Garage, Equip & Cap Outlay	2,789	A51322	10,851
Garage, Contr Expend	83,289	A51324	75,814
Garage, Empl Bnfts	270,354	A51328	275,209
TOTAL Garage	748,798		744,316
Snow Removal, Pers Serv	26,586	A51421	79,588
Snow Removal, Equip & Cap Outlay		A51422	
Snow Removal, Contr Expend	148,731	A51424	187,110
Snow Removal, Empl Bnfts	3,195	A51428	6,446
TOTAL Snow Removal	178,513		273,144
Street Lighting, Pers Serv	29	A51821	356
Street Lighting, Contr Expend	171,185	A51824	272,823
Street Lighting, Empl Bnfts	2	A51828	27
TOTAL Street Lighting	171,216		273,207
Bus Operations, Contr Expend	233,500	A56304	225,000
Bus Operations, Empl Bnfts	3,411	A56308	243
TOTAL Bus Operations	236,911		225,243
Off-Street Parking, Pers Serv		A56501	
Off-Street Parking, Equip & Cap Outlay		A56502	
Off-Street Parking, Contr Expend	13,094	A56504	13,328
Off-Street Parking, Empl Bnfts	606	A56508	
TOTAL Off-Street Parking	13,701		13,328
TOTAL Transportation	2,042,216		2,280,598
Programs For Aging, Pers Serv		A67721	55
Programs For Aging, Contr Expend		A67724	3,094
Programs For Aging, Empl Bnfts		A67728	4
TOTAL Programs For Aging	0		3,153
Other Eco & Dev, Pers Serv	362,116	A69891	402,431
Other Eco & Dev, Equip & Cap Outlay	104,404	A69892	1,769
Other Eco & Dev, Contr Expend	117,135	A69894	274,041
Other Econ & Dev, Empl Bnfts	225,981	A69898	185,500
TOTAL Other Econ & Dev	809,637		863,741
TOTAL Economic Assistance And Opportunity	809,637		866,894
Council On The Arts, Pers Serv	40,244	A70101	58,036
Council On The Arts, Equip & Cap Outlay		A70102	188
Council On The Arts, Contr Expend	39,401	A70104	10,343
Council On The Arts, Empl Bnfts	18,071	A70108	21,270
TOTAL Council On The Arts	97,716		89,837
Recreation Admini, Pers Serv	128,961	A70201	172,275
Recreation Admini, Contr Expend	6,182	A70204	6,745

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Recreation Admini, Empl Bnfts	53,164	A70208	99,363
TOTAL Recreation Admini	188,308		278,383
Parks, Pers Serv	572,647	A71101	718,502
Parks, Equip & Cap Outlay	27,547	A71102	70,465
Parks, Contr Expend	25,518	A71104	178,728
Parks, Empl Bnfts	322,652	A71108	455,981
TOTAL Parks	948,365		1,423,676
Playgr & Rec Centers, Pers Serv	159,385	A71401	245,062
Playgr & Rec Centers, Equip & Cap Outlay	26,597	A71402	86,840
Playgr & Rec Centers, Contr Expend	87,447	A71404	95,644
Playgr & Rec Centers, Empl Bnfts	83,744	A71408	70,854
TOTAL Playgr & Rec Centers	357,174		498,399
Special Rec Facility, Pers Serv	267,208	A71801	355,869
Special Rec Facility, Equip & Cap Outlay	13,876	A71802	16,197
Special Rec Facility, Contr Expend	75,540	A71804	133,918
Special Recreation Facilities, Empl Bnfts	129,466	A71808	143,405
TOTAL Special Recreation Facilities	486,090		649,389
Youth Prog, Pers Serv	12,052	A73101	6,811
Youth Prog, Contr Expend	13,628	A73104	24,850
Youth Prog, Empl Bnfts	666	A73108	509
TOTAL Youth Prog	26,347		32,169
Historian, Contr Expend	750	A75104	750
TOTAL Historian	750		750
Historical Property, Contr Expend	959	A75204	251
TOTAL Historical Property	959		251
Celebrations, Pers Serv	6,332	A75501	6,446
Celebrations, Contr Expend	7,182	A75504	12,325
Celebrations, Empl Bnfts	473	A75508	480
TOTAL Celebrations	13,988		19,251
Other Performing Arts, Contr Expend	16,698	A75604	20,339
TOTAL Other Performing Arts	16,698		20,339
Adult Recreation, Pers Serv	6,986	A76201	27,269
Adult Recreation, Equip & Cap Outlay		A76202	4,580
Adult Recreation, Contr Expend	14,205	A76204	17,754
Adult Recreation, Empl Bnfts	544	A76208	2,083
TOTAL Adult Recreation	21,735		51,686
Other Culture And Rec, Contr Expend	5,509	A79894	4,645
TOTAL Other Culture And Rec	5,509		4,645
TOTAL Culture And Recreation	2,163,638		3,068,777
Zoning, Pers Serv	27,211	A80101	31,019
Zoning, Contr Expend	806	A80104	906
Zoning, Empl Bnfts	6,475	A80108	6,281
TOTAL Zoning	34,491		38,206
Planning, Pers Serv	195,227	A80201	203,766
Planning, Equip & Cap Outlay	945	A80202	1,191
Planning, Contr Expend	262,302	A80204	189,327

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Planning, Empl Bnfts	95,333	A80208	174,390
TOTAL Planning	553,806		568,675
Human Rights, Pers Serv	26,625	A80401	30,843
Human Rights, Contr Expend	1,802	A80404	1,893
Human Rights, Empl Bnfts	4,711	A80408	4,670
TOTAL Human Rights	33,138		37,405
Storm Sewers, Contr Expend	20,147	A81404	11,573
TOTAL Storm Sewers	20,147		11,573
Refuse & Garbage, Pers Serv	1,022,964	A81601	1,127,885
Refuse & Garbage, Equip & Cap Outlay		A81602	14,345
Refuse & Garbage, Contr Expend	989,588	A81604	1,020,650
Refuse & Garbage, Empl Bnfts	702,188	A81608	771,333
TOTAL Refuse & Garbage	2,714,740		2,934,214
Street Cleaning, Pers Serv	148,386	A81701	135,465
Street Cleaning, Contr Expend	28,625	A81704	42,420
Street Cleaning, Empl Bnfts	136,134	A81708	93,268
TOTAL Street Cleaning	313,145		271,152
Shade Tree, Contr Expend	4,200	A85604	50,398
TOTAL Shade Tree	4,200		50,398
Flood & Erosion Control, Contr Expend	2,576	A87454	2,727
TOTAL Flood & Erosion Control	2,576		2,727
Misc Home & Comm Serv, Equip & Cap Outlay		A89892	
Misc Home & Comm Serv, Contr Expend	6,227	A89894	7,333
TOTAL Misc Home & Comm Serv	6,227		7,333
TOTAL Home And Community Services	3,682,470		3,921,683
Worker's Compensation, Empl Bnfts	698,629	A90408	849,364
Unemployment Insurance, Empl Bnfts		A90508	6,094
Disability Insurance, Empl Bnfts	11,026	A90558	12,071
Hospital & Medical (dental) Ins, Empl Bnft	3,141,373	A90608	3,187,518
Other Employee Benefits (spec)	24,314	A90898	29,217
TOTAL Employee Benefits	3,875,342		4,084,264
Debt Principal, Serial Bonds		A97106	
Debt Principal, Bond Anticipation Notes	2,255,521	A97306	1,300,000
Install Pur Debt, Principal	97,289	A97856	100,611
TOTAL Debt Principal	2,352,810		1,400,611
Debt Interest, Serial Bonds		A97107	
Debt Interest, Bond Anticipation Notes	-2,056	A97307	21,091
Install Pur Debt, Interest	6,756	A97857	3,435
TOTAL Debt Interest	4,700		24,526
TOTAL Expenditures	42,492,773		47,041,898
Transfers, Other Funds	1,339,876	A99019	1,229,852

CITY OF Kingston
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Other Uses			
Transfers, Capital Projects Fund	105,073	A99509	2,159,646
TOTAL Operating Transfers	1,444,949		3,389,498
TOTAL Other Uses	1,444,949		3,389,498
TOTAL Detail Expenditures And Other Uses	43,937,722		50,431,396

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	12,521,194	A8021	15,066,651
Prior Period Adj -Increase In Fund Balance		A8012	
Prior Period Adj -Decrease In Fund Balance	15,829	A8015	
Restated Fund Balance - Beg of Year	12,505,365	A8022	15,066,651
ADD - REVENUES AND OTHER SOURCES	46,499,009		50,968,083
DEDUCT - EXPENDITURES AND OTHER USES	43,937,722		50,431,396
Fund Balance - End of Year	15,066,651	A8029	15,603,339

CITY OF Kingston
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	17,730,094	A1049N	17,624,961
Est Rev - Real Property Tax Items	848,000	A1099N	871,250
Est Rev - Non Property Tax Items	17,040,000	A1199N	19,795,000
Est Rev - Departmental Income	1,655,470	A1299N	1,755,100
Est Rev - Intergovernmental Charges	776,602	A2399N	803,645
Est Rev - Use of Money And Property	25,300	A2499N	310,000
Est Rev - Licenses And Permits	980,620	A2599N	1,004,620
Est Rev - Fines And Forfeitures	79,000	A2649N	129,000
Est Rev - Sale of Prop And Comp For Loss	82,250	A2699N	107,800
Est Rev - Miscellaneous Local Sources	1,020,147	A2799N	1,068,119
Est Rev - Interfund Revenues	140,000	A2801N	150,000
Est Rev - State Aid	4,294,175	A3099N	4,374,331
Est Rev - Federal Aid	171,802	A4099N	555,347
TOTAL Estimated Revenues	44,843,460		48,549,173
Appropriated Fund Balance	1,878,199	A599N	1,606,985
TOTAL Estimated Other Sources	1,878,199		1,606,985
TOTAL Estimated Revenues And Other Sources	46,721,659		50,156,158

CITY OF Kingston
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	8,608,695	A1999N	8,689,421
App - Public Safety	22,399,916	A3999N	24,473,358
App - Health	618,880	A4999N	657,553
App - Transportation	2,401,512	A5999N	2,958,623
App - Economic Assistance And Opportunity	698,371	A6999N	721,659
App - Culture And Recreation	2,900,412	A7999N	3,242,359
App - Home And Community Services	3,745,975	A8999N	3,926,260
App - Employee Benefits	3,298,000	A9199N	3,378,000
App - Debt Service	1,235,852	A9899N	1,995,208
TOTAL Appropriations	45,907,613		50,042,441
App - Interfund Transfer	814,046	A9999N	113,717
TOTAL Other Uses	814,046		113,717
TOTAL Appropriations And Other Uses	46,721,659		50,156,158

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	155,566	CD201	442,104
TOTAL Cash	155,566		442,104
Rehabilitation Loan Receivable	1,051,694	CD390	860,989
TOTAL Other Receivables (net)	1,051,694		860,989
Due From State And Federal Government	558,392	CD410	83,789
TOTAL State And Federal Aid Receivables	558,392		83,789
Due From Other Governments	21,470	CD440	21,470
TOTAL Due From Other Governments	21,470		21,470
TOTAL Assets and Deferred Outflows of Resources	1,787,122		1,408,352

CITY OF Kingston
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	35,851	CD600	
TOTAL Accounts Payable	35,851		0
Due To Other Funds		CD630	
TOTAL Due To Other Funds	0		0
Due To Other Governments	558,108	CD631	88,816
TOTAL Due To Other Governments	558,108		88,816
TOTAL Liabilities	593,959		88,816
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,051,694	CD691	860,988
TOTAL Deferred Inflows of Resources	1,051,694		860,988
TOTAL Deferred Inflows of Resources	1,051,694		860,988
Fund Balance			
Assigned Unappropriated Fund Balance	141,469	CD915	458,548
TOTAL Assigned Fund Balance	141,469		458,548
TOTAL Fund Balance	141,469		458,548
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,787,122		1,408,352

CITY OF Kingston
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Interest And Earnings		CD2401	
TOTAL Use of Money And Property	0		0
Unclassified (specify)	12,810	CD2770	169,732
TOTAL Miscellaneous Local Sources	12,810		169,732
Other Aid (specify)		CD3089	
TOTAL State Aid	0		0
Fed Aid, Community Development Act	1,464,561	CD4910	821,724
Federal Aid - Sewer		CD4990	
TOTAL Federal Aid	1,464,561		821,724
TOTAL Revenues	1,477,371		991,456
TOTAL Detail Revenues And Other Sources	1,477,371		991,456

CITY OF Kingston
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Public Works Fac Site, Equip & Cap	171,845	CD86622	270,237
TOTAL Public Works Fac Site	171,845		270,237
Rehab Loans & Grant, Contr Expend	475,692	CD86684	32,366
TOTAL Rehab Loans & Grant	475,692		32,366
Prov of Public Service, Contr Expen	520,650	CD86764	232,996
TOTAL Prov of Public Service	520,650		232,996
Administration, Contr Expend	223,368	CD86864	137,512
TOTAL Administration	223,368		137,512
Econ Dev Zone - Contr Expend		CD86874	
TOTAL Econ Dev Zone - Contr Expend	0		0
TOTAL Home And Community Services	1,391,555		673,111
TOTAL Expenditures	1,391,555		673,111
TOTAL Detail Expenditures And Other Uses	1,391,555		673,111

CITY OF Kingston
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	42,645	CD8021	141,469
Prior Period Adj -Increase In Fund Balance	13,008	CD8012	
Prior Period Adj -Decrease In Fund Balance		CD8015	1,266
Restated Fund Balance - Beg of Year	55,653	CD8022	140,203
ADD - REVENUES AND OTHER SOURCES	1,477,371		991,456
DEDUCT - EXPENDITURES AND OTHER USES	1,391,555		673,111
Fund Balance - End of Year	141,469	CD8029	458,548

CITY OF Kingston
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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2021	EdpCode	2022
Assets			
Cash	4,458,212	ES200	687,072
Cash In Time Deposits		ES201	2,689,532
TOTAL Cash	4,458,212		3,376,604
Accounts Receivable	832,947	ES380	1,518,151
TOTAL Other Receivables (net)	832,947		1,518,151
Due From State And Federal Government	816,941	ES410	1,111,691
TOTAL State And Federal Aid Receivables	816,941		1,111,691
Due From Other Funds		ES391	4,536,285
TOTAL Due From Other Funds	0		4,536,285
Due From Other Governments	185,539	ES440	554,553
TOTAL Due From Other Governments	185,539		554,553
Prepaid Expenses	46,556	ES480	67,744
TOTAL Prepaid Expenses	46,556		67,744
Land	244,930	ES101	244,930
Improvements Other Than Buildings	11,437,847	ES103	5,777,787
Machinery And Equipment	1,968,720	ES104	2,453,928
Construction Work In Progress	3,033,887	ES105	6,132,343
Infrastructure	28,545,053	ES106	31,296,923
Accum Deprec, Infrastructure	-17,522,985	ES116	-13,051,022
TOTAL Fixed Assets (net)	27,707,452		32,854,889
Deferred Outflow of Resources	1,429,923	ES495	5,556
Deferred Outflows of Resources - Pensions	970,149	ES496	768,085
TOTAL Deferred Outflows of Resources	2,400,072		773,641
TOTAL Assets and Deferred Outflows of Resources	36,447,719		44,793,558

CITY OF Kingston
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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2021	EdpCode	2022
Accounts Payable	876,200	ES600	2,533,476
TOTAL Accounts Payable	876,200		2,533,476
Accrued Liabilities	44,302	ES601	472,611
TOTAL Accrued Liabilities	44,302		472,611
Bond Anticipation Notes Payable	6,693,179	ES626	9,848,679
TOTAL Notes Payable	6,693,179		9,848,679
Net Pension Liability -Proportionate Share	4,103	ES638	-346,015
Total OPEB Liability	8,845,353	ES683	5,721,352
Installment Purchase Debt	232,872	ES685	
Compensated Absences	298,510	ES687	334,388
TOTAL Other Liabilities	9,380,838		5,709,725
Due To Other Funds	157,327	ES630	14,026
TOTAL Due To Other Funds	157,327		14,026
Bonds Payable	8,514,329	ES628	12,077,565
Bond Interest And Matured Bonds Payable	90,829	ES629	
TOTAL Bond And Long Term Liabilities	8,605,158		12,077,565
TOTAL Liabilities	25,757,004		30,656,082
Deferred Inflows of Resources			
Deferred Inflow of Resources	2,082,814	ES691	3,120,181
Deferred Inflows of Resources - Pensions	1,208,959	ES697	1,193,281
TOTAL Deferred Inflows of Resources	3,291,773		4,313,462
TOTAL Deferred Inflows of Resources	3,291,773		4,313,462
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	12,244,482	ES920	10,928,643
Net Assets-Restricted For Debt		ES922	600,666
Net Assets-Restricted For Other Purposes	1,426,624	ES923	5,179,892
Net Assets-Unrestricted (deficit)	-6,272,164	ES924	-6,885,187
TOTAL Net Position	7,398,942		9,824,014
TOTAL Fund Balance	7,398,942		9,824,014
TOTAL Liabilities, Deferred Inflows And Fund Balance	36,447,719		44,793,558

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Sewer Charges	4,500,502	ES2122	5,074,711
Int & Penalties On Sewer Accts	31,959	ES2128	29,947
TOTAL Charges For Services Within Locality	4,532,461		5,104,658
Sewer Service - Other Gov'Ts	374,698	ES2374	374,340
TOTAL Charges For Services To Other Localities	374,698		374,340
Sale of Scrap Materials	767	ES2650	235
Insurance Recoveries		ES2680	2,213
Other Compensation For Loss		ES2690	700,000
TOTAL Sale of Property And Compensation For Loss	767		702,448
Interest And Earnings	1,968	ES2401	52,092
TOTAL Use of Money And Property	1,968		52,092
Refunds of Prior Year's Expenditures	315,113	ES2701	
Employees Contributions	32,727	ES2709	
Unclassified (specify)	81,974	ES2770	49,132
TOTAL Other	429,814		49,132
St Aid, Oper & Main of Sewer	419	ES3901	293,850
TOTAL State Aid	419		293,850
Fed Aid Other Home and Community Services	3,772	ES4989	900
TOTAL Federal Aid	3,772		900
TOTAL Revenues	5,343,899		6,577,420
Interfund Transfers		ES5031	104,180
TOTAL Interfund Transfers	0		104,180
	0		104,180
TOTAL Operating Revenue	5,343,899		6,681,600

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Sanitary Sewers, Pers Serv	557,956	ES81201	751,387
TOTAL Sanitary Sewers	557,956		751,387
Sewage Treatment And Disposal-Pers Serv	610,015	ES81301	675,044
TOTAL Sewage Treatment And Disposal-Pers Serv	610,015		675,044
TOTAL Personal Services	1,167,971		1,426,431
Judgement And Claims, Contr Expend	746,783	ES19304	
TOTAL Judgement And Claims	746,783		0
Depreciation	1,301,812	ES19944	1,275,432
TOTAL Depreciation	1,301,812		1,275,432
Sanitary Sewers, Contr Expend	266,747	ES81204	369,116
TOTAL Sanitary Sewers	266,747		369,116
Sewage Treatment And Disposal-Contr Expend	695,652	ES81304	880,172
TOTAL Sewage Treatment And Disposal-Contr Expend	695,652		880,172
TOTAL Contractual Expenses	3,010,994		2,524,720
Sanitary Sewers, Empl Bnfts Additional Description due to gasb 75 entry	469,793	ES81208	-315,165
TOTAL Sanitary Sewers	469,793		-315,165
Sewage Treatment And Disposal-Empl Bnfts	309,592	ES81308	337,885
TOTAL Sewage Treatment And Disposal-Empl Bnfts	309,592		337,885
TOTAL Employee Benefits	779,385		22,720
Debt Interest, Serial Bonds	240,622	ES97107	299,747
Debt Interest, Bond Anticipation Notes	60,014	ES97307	77,963
Install Pur Debt, Interest	15,638	ES97857	7,950
Other Debt, Interest	231,727	ES97897	13,692
TOTAL Interest Expense	548,001		399,352
TOTAL Expenses	5,506,351		4,373,223
TOTAL Operating Expenses	5,506,351		4,373,223

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(ES) ENTERPRISE SEWER

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	7,196,117	ES8021	7,398,943
Prior Period Adj -Increase In Net Position	365,278	ES8012	116,694
Restated Net Position - Beg of Year	7,561,395	ES8022	7,515,637
ADD - REVENUES AND OTHER SOURCES	5,343,899		6,681,600
DEDUCT - EXPENDITURES AND OTHER USES	5,506,351		4,373,223
Net Position - End of Year	7,398,943	ES8029	9,824,014

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Cash Flow

Code Description	2021	EdpCode	2022
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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2021	EdpCode	2022
Assets			
Cash	1,128,319	EW200	937,782
Cash In Time Deposits	11,732,486	EW201	6,010,341
Petty Cash	100	EW210	100
TOTAL Cash	12,860,905		6,948,223
Accounts Receivable	677,300	EW380	586,291
Accrued Interest Receivable	316,389	EW381	360,584
TOTAL Other Receivables (net)	993,689		946,875
Due From Other Funds	218	EW391	
TOTAL Due From Other Funds	218		0
Due From Other Governments	227,736	EW440	134,377
TOTAL Due From Other Governments	227,736		134,377
Inventory Of Materials And Supplies	257,305	EW445	319,778
TOTAL Inventories	257,305		319,778
Prepaid Expenses	270,914	EW480	283,641
TOTAL Prepaid Expenses	270,914		283,641
Improvements Other Than Buildings	29,953,061	EW103	39,635,179
Machinery And Equipment	1,101,141	EW104	1,139,793
Accum Depr, Imp Other Than Bld	-10,778,643	EW113	-11,545,511
TOTAL Fixed Assets (net)	20,275,559		29,229,461
Deferred Outflow of Resources	1,472,265	EW495	958,768
Deferred Outflows of Resources - Pensions	1,215,707	EW496	939,559
TOTAL Deferred Outflows of Resources	2,687,972		1,898,327
TOTAL Assets and Deferred Outflows of Resources	37,574,298		39,760,682

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2021	EdpCode	2022
Accounts Payable	1,263,012	EW600	897,715
TOTAL Accounts Payable	1,263,012		897,715
Accrued Liabilities	136,265	EW601	2,523
TOTAL Accrued Liabilities	136,265		2,523
Retained Percentages-Contracts Payable		EW605	570,889
TOTAL Retained Percentages	0		570,889
Customers' Deposits	4,300	EW615	4,300
TOTAL Other Deposits	4,300		4,300
Bond Anticipation Notes Payable	12,773,000	EW626	15,630,000
TOTAL Notes Payable	12,773,000		15,630,000
Net Pension Liability -Proportionate Share	5,142	EW638	-423,263
Total OPEB Liability	9,768,960	EW683	7,099,765
Installment Purchase Debt	30,292	EW685	
Compensated Absences	163,085	EW687	137,054
Other Liabilities		EW688	
TOTAL Other Liabilities	9,967,479		6,813,556
Due To Other Funds	2,958	EW630	21,409
TOTAL Due To Other Funds	2,958		21,409
Bonds Payable	8,480,367	EW628	8,444,593
Bond Interest And Matured Bonds Payable	356,532	EW629	368,315
TOTAL Bond And Long Term Liabilities	8,836,899		8,812,908
TOTAL Liabilities	32,983,913		32,753,300
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,258,029	EW691	3,396,613
Deferred Inflows of Resources - Pensions	1,514,962	EW697	1,459,680
TOTAL Deferred Inflows of Resources	2,772,991		4,856,293
TOTAL Deferred Inflows of Resources	2,772,991		4,856,293
Fund Balance			
Net Assets-Invsted In Cap Asts, Net Rltd D	6,043,509	EW920	7,222,720
Net Assets-Unrestricted (deficit)	-4,226,115	EW924	-5,071,631
TOTAL Net Position	1,817,394		2,151,089
TOTAL Fund Balance	1,817,394		2,151,089
TOTAL Liabilities, Deferred Inflows And Fund Balance	37,574,298		39,760,682

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Metered Water Sales	4,826,704	EW2140	4,764,364
Water Service Charges	67,530	EW2144	81,295
Interest & Penalties On Water Rents	99,003	EW2148	93,753
Interfund Revenues	46,252	EW2801	47,592
TOTAL Charges For Services Within Locality	5,039,489		4,987,004
Sale of Scrap Materials	2,033	EW2650	1,628
Sales, Other	98,215	EW2655	120,547
Insurance Recoveries	119,010	EW2680	55,753
TOTAL Sale of Property And Compensation For Loss	219,258		177,928
Interest And Earnings	3,319	EW2401	21,669
Rental of Real Property	56,160	EW2410	60,571
TOTAL Use of Money And Property	59,479		82,240
Unclassified (specify)	283,735	EW2770	151,069
TOTAL Other	283,735		151,069
St Aid - Other Home And Community Service	255,190	EW3989	349,997
TOTAL State Aid	255,190		349,997
TOTAL Revenues	5,857,151		5,748,238
TOTAL Operating Revenue	5,857,151		5,748,238

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2021	EdpCode	2022
Expenses			
Water Administration-Pers Serv	310,847	EW83101	439,793
TOTAL Water Administration-Pers Serv	310,847		439,793
Purification-Pers Serv	700,777	EW83301	641,377
TOTAL Purification-Pers Serv	700,777		641,377
Transportation And Distribution-Pers Serv	681,007	EW83401	744,399
TOTAL Transportation And Distribution-Pers Serv	681,007		744,399
TOTAL Personal Services	1,692,631		1,825,569
Taxes & Assess On Munic Prop, Contr Expend	344,259	EW19504	346,706
TOTAL Taxes & Assess On Munic Prop	344,259		346,706
Depreciation	777,714	EW19944	774,376
TOTAL Depreciation	777,714		774,376
Water Administration-Contr Expend	252,711	EW83104	283,900
TOTAL Water Administration-Contr Expend	252,711		283,900
Source Supply Pwr & Pump Contr Expend	5,502	EW83204	5,885
TOTAL Source Supply Pwr & Pump Contr Expend	5,502		5,885
Purification-Contr Expend	234,928	EW83304	395,862
TOTAL Purification-Contr Expend	234,928		395,862
Transportation And Distribution-Contr Expe	318,824	EW83404	513,990
TOTAL Transportation And Distribution-Contr Expe	318,824		513,990
TOTAL Contractual Expenses	1,933,938		2,320,719
Water Administration-Empl Bnfts	1,499,826	EW83108	924,008
TOTAL Water Administration-Empl Bnfts	1,499,826		924,008
TOTAL Employee Benefits	1,499,826		924,008
Debt Interest, Serial Bonds	297,330	EW97107	344,247
TOTAL Interest Expense	297,330		344,247
TOTAL Expenses	5,423,725		5,414,543
TOTAL Operating Expenses	5,423,725		5,414,543

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(EW) ENTERPRISE WATER

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Net Position - Beginning of Year	1,261,350	EW8021	1,817,394
Prior Period Adj -Increase In Net Position	122,618	EW8012	
Restated Net Position - Beg of Year	1,383,968	EW8022	1,817,394
ADD - REVENUES AND OTHER SOURCES	5,857,151		5,748,238
DEDUCT - EXPENDITURES AND OTHER USES	5,423,725		5,414,543
Net Position - End of Year	1,817,394	EW8029	2,151,089

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

Cash Flow

Code Description	2021	EdpCode	2022
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CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	49,660	H200	39,165
TOTAL Cash	49,660		39,165
Accounts Receivable	14,000	H380	
TOTAL Other Receivables (net)	14,000		0
Due From State And Federal Government	5,013,700	H410	4,764,409
TOTAL State And Federal Aid Receivables	5,013,700		4,764,409
Due From Other Funds		H391	278,777
TOTAL Due From Other Funds	0		278,777
Due From Other Governments	284,281	H440	26,375
TOTAL Due From Other Governments	284,281		26,375
TOTAL Assets and Deferred Outflows of Resources	5,361,641		5,108,726

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	3,142,407	H600	2,819,958
TOTAL Accounts Payable	3,142,407		2,819,958
Bond Anticipation Notes Payable	9,740,507	H626	142,000
TOTAL Notes Payable	9,740,507		142,000
Other Liabilities	27,325	H688	61,597
TOTAL Other Liabilities	27,325		61,597
Due To Other Funds	5,081,918	H630	4,381,250
TOTAL Due To Other Funds	5,081,918		4,381,250
TOTAL Liabilities	17,992,157		7,404,805
Fund Balance			
Unassigned Fund Balance	-12,630,514	H917	-2,296,079
TOTAL Unassigned Fund Balance	-12,630,514		-2,296,079
TOTAL Fund Balance	-12,630,514		-2,296,079
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,361,643		5,108,726

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Capital Projects-Other Local Govts	292,881	H2397	26,820
TOTAL Intergovernmental Charges	292,881		26,820
Insurance Recoveries		H2680	208,431
TOTAL Sale of Property And Compensation For Loss	0		208,431
Premium & Accrued Interest On Obligations	100,665	H2710	544
Unclassified (specify)	14,000	H2770	78,828
TOTAL Miscellaneous Local Sources	114,665		79,372
St Aid, Consolidated Highway Aid	1,494,793	H3501	1,489,749
St Aid, Other Transportation	2,400,588	H3589	1,615,016
TOTAL State Aid	3,895,381		3,104,765
Fed Aid Other Transportation	1,569,375	H4589	1,684,983
TOTAL Federal Aid	1,569,375		1,684,983
TOTAL Revenues	5,872,302		5,104,371
Interfund Transfers	105,073	H5031	2,055,466
TOTAL Interfund Transfers	105,073		2,055,466
Serial Bonds		H5710	12,293,507
Bans Redeemed From Appropriations	2,255,521	H5731	1,335,000
TOTAL Proceeds of Obligations	2,255,521		13,628,507
TOTAL Other Sources	2,360,594		15,683,973
TOTAL Detail Revenues And Other Sources	8,232,896		20,788,344

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
General Govt, Equip & Cap Outlay	357,425	H19972	556,075
TOTAL General Govt	357,425		556,075
TOTAL General Government Support	357,425		556,075
Police, Equip & Cap Outlay		H31202	74,437
TOTAL Police	0		74,437
Traffic Control, Equip & Cap Outlay		H33102	14,725
TOTAL Traffic Control	0		14,725
Fire, Equip & Cap Outlay	532,655	H34102	51,167
TOTAL Fire	532,655		51,167
Other Public Safety, Equip & Cap Outlay	36,792	H39972	
TOTAL Other Public Safety	36,792		0
TOTAL Public Safety	569,447		140,329
Maint of Streets, Equip & Cap Outlay	5,343,763	H51102	4,787,914
TOTAL Maint of Streets	5,343,763		4,787,914
Perm Improve Highway, Equip & Cap Outlay	1,494,793	H51122	1,490,054
TOTAL Perm Improve Highway	1,494,793		1,490,054
Maint of Bridges, Equip & Cap Outlay	646,809	H51202	376,956
TOTAL Maint of Bridges	646,809		376,956
Garage, Equip & Cap Outlay		H51322	95,905
TOTAL Garage	0		95,905
Snow Removal, Equip & Cap Outlay		H51422	127,332
TOTAL Snow Removal	0		127,332
Street Lighting, Equip & Cap Outlay	1,257,483	H51822	51,993
TOTAL Street Lighting	1,257,483		51,993
TOTAL Transportation	8,742,848		6,930,154
Parks, Equip & Cap Outlay	305,401	H71102	26,821
TOTAL Parks	305,401		26,821
Special Rec Facility, Equip & Cap Outlay	662,457	H71802	1,324,518
TOTAL Special Rec Facility	662,457		1,324,518
Historical Property, Equip & Cap Outlay	26,363	H75202	486,774
TOTAL Historical Property	26,363		486,774
Other Culture And Rec, Equip & Cap Outlay		H79892	218,926
TOTAL Other Culture And Rec	0		218,926
TOTAL Culture And Recreation	994,221		2,057,039
Storm Sewers, Equip & Cap Outlay	28,841	H81402	
TOTAL Storm Sewers	28,841		0
Refuse & Garbage, Equip & Cap Outlay		H81602	367,413
TOTAL Refuse & Garbage	0		367,413
Street Cleaning, Equip & Cap Outlay	283,884	H81702	
TOTAL Street Cleaning	283,884		0
Flood & Erosion Control, Equip & Cap Outlay	18,600	H87452	28,830
TOTAL Flood & Erosion Control	18,600		28,830

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Misc Home & Comm Serv, Equip & Cap Outlay	105,100	H89892	
TOTAL Misc Home & Comm Serv	105,100		0
TOTAL Home And Community Services	436,425		396,243
Debt Interest, Bond Anticipation Notes	128,904	H97307	100,665
TOTAL Debt Interest	128,904		100,665
TOTAL Expenditures	11,229,270		10,180,505
Transfers, Other Funds		H99019	267,434
TOTAL Operating Transfers	0		267,434
TOTAL Other Uses	0		267,434
TOTAL Detail Expenditures And Other Uses	11,229,270		10,447,939

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-9,692,824	H8021	-12,630,514
Prior Period Adj -Increase In Fund Balance	58,684	H8012	10,768
Prior Period Adj -Decrease In Fund Balance		H8015	16,738
Restated Fund Balance - Beg of Year	-9,634,140	H8022	-12,636,484
ADD - REVENUES AND OTHER SOURCES	8,232,896		20,788,344
DEDUCT - EXPENDITURES AND OTHER USES	11,229,270		10,447,939
Fund Balance - End of Year	-12,630,514	H8029	-2,296,079

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Land	647,753	K101	647,753
Buildings	11,078,261	K102	11,078,261
Improvements Other Than Buildings	19,155,071	K103	20,065,305
Machinery And Equipment	13,110,146	K104	13,124,873
Construction Work In Progress	16,448,698	K105	8,574,556
Infrastructure	39,177,738	K106	54,514,366
TOTAL Fixed Assets (net)	99,617,667		108,005,114
TOTAL Assets and Deferred Outflows of Resources	99,617,667		108,005,114

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	99,617,667	K159	108,005,114
TOTAL Investments in Non-Current Government Assets	99,617,667		108,005,114
TOTAL Fund Balance	99,617,667		108,005,114
TOTAL	99,617,667		108,005,114

CITY OF Kingston
 Annual Update Document
 For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash Special Reserves	273,019	TC230	278,201
TOTAL Restricted Assets	273,019		278,201
TOTAL Assets and Deferred Outflows of Resources	273,019		278,201

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Balance Sheet

Code Description	2021	EdpCode	2022
Bail Deposits		TC735	
TOTAL Other Deposits	0		0
TOTAL Liabilities	0		0
Fund Balance			
Net Assets-Restricted For Other Purposes	273,019	TC923	278,201
TOTAL Net Position	273,019		278,201
TOTAL Fund Balance	273,019		278,201
TOTAL Liabilities, Deferred Inflows And Fund Balance	273,019		278,201

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Unclassified (specify)	38,264	TC2770	37,319
TOTAL Miscellaneous Local Sources	38,264		37,319
TOTAL Revenues	38,264		37,319
TOTAL Detail Revenues And Other Sources	38,264		37,319

CITY OF Kingston
 Annual Update Document
 For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Other Custodial Activities Contractual	58,257	TC19354	32,137
TOTAL Other Custodial Activities Contractual	58,257		32,137
TOTAL General Government Support	58,257		32,137
TOTAL Expenditures	58,257		32,137
TOTAL Detail Expenditures And Other Uses	58,257		32,137

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2021	EdpCode	2022
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	273,018
Prior Period Adjustments,inc Fund Eqty	293,012	TC8012	
Restated Fund Balance - Beg of Year	293,012	TC8022	273,018
ADD - REVENUES AND OTHER SOURCES	38,264		37,319
DEDUCT - EXPENDITURES AND OTHER USES	58,257		32,137
Fund Balance - End of Year	273,018	TC8029	278,201

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	355,318	V200	5,361,572
TOTAL Cash	355,318		5,361,572
Accounts Receivable	25,000	V380	
TOTAL Other Receivables (net)	25,000		0
Due From Other Funds	251,745	V391	259,245
TOTAL Due From Other Funds	251,745		259,245
Due From Other Governments Additional Description library	358,000	V440	337,205
TOTAL Due From Other Governments	358,000		337,205
Cash Special Reserves Additional Description debt service reserve	45,000	V230	85,000
TOTAL Restricted Assets	45,000		85,000
TOTAL Assets and Deferred Outflows of Resources	1,035,063		6,043,023

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	20,750	V600	
TOTAL Accounts Payable	20,750		0
Other Liabilities	10,623	V688	286,167
Additional Description unamortized bond premium			
TOTAL Other Liabilities	10,623		286,167
Due To Other Funds	232,016	V630	4,766,212
TOTAL Due To Other Funds	232,016		4,766,212
Bond Interest And Matured Bonds Payable	2,472	V629	2,472
TOTAL Bond And Long Term Liabilities	2,472		2,472
TOTAL Liabilities	265,861		5,054,850
Deferred Inflows of Resources			
Deferred Inflow of Resources		V691	337,205
Additional Description library			
TOTAL Deferred Inflows of Resources	0		337,205
TOTAL Deferred Inflows of Resources	0		337,205
Fund Balance			
Reserve For Debt	70,000	V884	85,000
TOTAL Restricted Fund Balance	70,000		85,000
Assigned Unappropriated Fund Balance	699,202	V915	565,967
TOTAL Assigned Fund Balance	699,202		565,967
TOTAL Fund Balance	769,202		650,967
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,035,063		6,043,023

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Debt Service - Other GoV. Additional Description library debt repayment		V2392	67,858
TOTAL Intergovernmental Charges	0		67,858
Interest And Earnings	80	V2401	10,464
TOTAL Use of Money And Property	80		10,464
Other Compensation For Loss	70,000	V2690	
TOTAL Sale of Property And Compensation For Loss	70,000		0
Unclassified (specify)		V2770	2
TOTAL Miscellaneous Local Sources	0		2
TOTAL Revenues	70,080		78,323
Interfund Transfers	1,339,877	V5031	1,497,286
TOTAL Interfund Transfers	1,339,877		1,497,286
TOTAL Other Sources	1,339,877		1,497,286
TOTAL Detail Revenues And Other Sources	1,409,957		1,575,609

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fiscal Agents Fees, Contr Expend	25,250	V13804	4,500
TOTAL Fiscal Agents Fees	25,250		4,500
TOTAL General Government Support	25,250		4,500
Debt Principal, Serial Bonds	1,127,143	V97106	1,048,236
Debt Principal, Bond Anticipation Notes		V97306	35,000
TOTAL Debt Principal	1,127,143		1,083,236
Debt Interest, Serial Bonds	277,962	V97107	248,108
TOTAL Debt Interest	277,962		248,108
TOTAL Expenditures	1,430,355		1,335,844
TOTAL Detail Expenditures And Other Uses	1,430,355		1,335,844

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	789,601	V8021	769,203
Prior Period Adj -Increase In Fund Balance		V8012	67,978
Prior Period Adj -Decrease In Fund Balance		V8015	425,978
Restated Fund Balance - Beg of Year	789,601	V8022	411,203
ADD - REVENUES AND OTHER SOURCES	1,409,957		1,575,609
DEDUCT - EXPENDITURES AND OTHER USES	1,430,355		1,335,844
Fund Balance - End of Year	769,203	V8029	650,967

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	174,546,914	W129	132,589,511
TOTAL Provision To Be Made In Future Budgets	174,546,914		132,589,511
TOTAL Assets and Deferred Outflows of Resources	174,546,914		132,589,511

CITY OF Kingston
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	4,119,120	W638	-452,375
Total OPEB Liability	159,278,907	W683	110,714,638
Landfill Closure & Post Closure Liability	376,794	W684	338,040
Installment Purchase Debt	100,611	W685	
Judgments And Claims Payable	-1,855,916	W686	-1,899,965
Compensated Absences	3,412,727	W687	3,529,231
TOTAL Other Liabilities	165,432,243		112,229,569
Bonds Payable	9,114,671	W628	20,359,942
TOTAL Bond And Long Term Liabilities	9,114,671		20,359,942
TOTAL Liabilities	174,546,914		132,589,511
TOTAL Liabilities	174,546,914		132,589,511

CITY OF Kingston
Statement of Indebtedness
For the Fiscal Year Ending 2022

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
2021	BAN E	Water System Improvements		Y	03/18/2021	03/18/2022	2.50%		\$7,300,000	\$7,300,000	\$160,000	\$0	\$0		\$7,140,000
2018	BAN E	Water		N	03/22/2018	03/22/2019	2.50%		\$2,300,000	\$1,673,000	\$580,000	\$580,000	\$0		\$1,093,000
2020	BAN E	WATER IMPROVEMENTS		Y	03/19/2020	03/19/2021	2.50%		\$4,000,000	\$3,800,000	\$403,000	\$0	\$0		\$3,397,000
2022	BAN E	WATER IMPROVEMENTS-COOP LK		Y	08/17/2022	08/17/2023	2.50%		\$4,000,000	\$0			\$0		\$4,000,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$4,000,000	\$12,773,000	\$1,143,000	\$580,000	\$0	\$0	\$15,630,000
2018	BOND E	Water			03/22/2018	03/15/2038	3.024%		\$1,290,000	\$1,121,000	\$58,000	\$0	\$0		\$1,063,000
2020	BOND E	WATER IMPROVEMENTS-EFC			12/17/2020	10/08/2050	0.00%		\$1,857,213	\$1,807,687	\$50,380	\$0	\$0		\$1,757,307
2021	BOND E	EFC WATER SYSTEM IMPROVEMENTS			11/25/2021	08/01/2041	1.93%	Y	\$1,451,286	\$1,451,286	\$65,000	\$0	\$0		\$1,386,286
2020	BOND E	WATER IMPROVEMENTS-EFC			12/03/2020	10/01/2040	1.85%		\$471,394	\$451,394	\$26,394	\$0	\$0		\$425,000
2022	BOND E	WATER SYSTEM IMPROVEMENTS		Y	08/17/2022	08/15/2042	3.008%		\$580,000	\$0			\$0		\$580,000
2014	BOND E	FILTER PLANT - EFC			07/02/2014	02/16/2025	0.00%		\$1,585,000	\$650,000	\$155,000	\$0	\$0		\$495,000
2012	BOND E	EFC 2012B			05/24/2012	11/01/2032	2.17%	Y	\$3,552,158	\$2,115,000	\$165,000	\$0	\$0		\$1,950,000
2021	BOND E	EFC			12/09/2021	05/01/2031	0.94%		\$3,100,000	\$3,100,000	\$310,000	\$0	\$0		\$2,790,000
2015	BOND E	GENERAL PURPOSE-WATER			03/24/2015	03/15/2035	2.76%		\$1,175,000	\$780,000	\$70,000	\$0	\$0		\$710,000
2015	BOND E	Filter Plant-EFC			08/20/2015	05/15/2025	4.244%		\$239,221	\$104,000	\$26,000	\$0	\$0		\$78,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$580,000	\$11,580,367	\$925,774	\$0	\$0	\$0	\$11,234,593
2007	IPC E	Wendel Energy Project			08/19/2007	08/09/2022	3.414%		\$3,996,392	\$333,483	\$333,483	\$0	\$0		\$0
2017	IPC E	VEHICLE LEASE			02/07/2017	02/07/2022	3.35%		\$141,815	\$30,292	\$30,292	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$363,775	\$363,775	\$0	\$0	\$0	\$0
2019	BAN N	SEWER CWSRF#C3-5374-06			01/01/2019	12/21/2023	0.00%		\$328,310	\$323,560	\$4,500	\$0	\$0		\$319,060
2021	BAN N	General Purposes			08/19/2021	08/17/2023	2.50%		\$6,064,507	\$6,064,507	\$3,475,507	\$1,691,507	\$0		\$2,589,000
2018	BAN N	General Purposes		N	12/11/2018	08/27/2019	2.259%		\$4,697,462	\$3,173,012	\$3,173,012	\$3,173,012	\$0		\$0
2019	BAN N	GENERAL PURPOSES		Y	08/26/2019	08/26/2020	1.24%		\$5,495,000	\$4,193,591	\$4,193,591	\$4,193,591	\$0		\$0
2018	BAN N	SEWER CWSRF #C3-5374-06			01/01/2018	12/21/2022	0.00%		\$140,369	\$132,619	\$5,000	\$0	\$0		\$127,619
2022	BAN N	GENERAL PURPOSES		Y	08/17/2022	08/17/2023	2.50%		\$5,166,000	\$0			\$0		\$5,166,000
2020	BAN N	General Purposes		Y	08/24/2020	08/24/2021	0.415%		\$3,200,000	\$2,546,397	\$2,546,397	\$2,546,397	\$0		\$0

CITY OF Kingston
Statement of Indebtedness
For the Fiscal Year Ending 2022

4/27/2023

County of: 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
2022	BAN N	GENERAL PURPOSES		Y	08/17/2022	08/17/2023	3.00%		\$1,789,000	\$0			\$0		\$1,789,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$6,955,000	\$16,433,686	\$13,398,007	\$11,604,507	\$0	\$0	\$9,990,679
2015	BOND N	VARIOUS PURPOSES			03/24/2015	03/15/2035	2.76%		\$7,498,407	\$4,135,000	\$450,000	\$0	\$0		\$3,685,000
2022	BOND N	GENERAL PURPOSES		Y	08/17/2022	08/15/2042	3.008%		\$16,695,507	\$0			\$0		\$16,695,507
2010	BOND N	Various Purposes			04/15/2010	04/15/2027	4.25%		\$4,815,000	\$905,000	\$230,000	\$0	\$0		\$675,000
2015	BOND N	REFUNDING			08/09/2015	01/15/2026	2.41%		\$2,651,072	\$780,000	\$165,000	\$0	\$0		\$615,000
2018	BOND N	General Purposes		N	03/22/2018	03/15/2038	3.024%		\$10,640,000	\$8,429,000	\$642,000	\$0	\$0		\$7,787,000
2015	BOND N	RONDOUT INTERCEPTOR/SIPHON-			08/20/2015	10/01/2024	3.866%		\$850,000	\$280,000	\$90,000	\$0	\$0		\$190,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$16,695,507	\$14,529,000	\$1,577,000	\$0	\$0	\$0	\$29,647,507
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$28,230,507	\$55,679,828	\$17,407,556	\$12,184,507	\$0	\$0	\$66,502,779

CITY OF Kingston
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2022

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,500.00
Demand Deposits	9Z2011	\$15,638,106.00
Time Deposits	9Z2021	\$30,229,032.00
Total		\$45,868,638.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$750,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$45,326,122.62
Total		\$46,076,122.62
 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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5558	\$6,584,720	\$45,595	\$75,526	\$6,554,789
****-5631	\$549,321	\$0	\$122,113	\$427,208
****-5714	\$1,010	\$0	\$0	\$1,010
****-6778	\$22	\$0	\$0	\$22
****-0403	\$299,098	\$0	\$0	\$299,098
****-3528	\$123,192	\$0	\$0	\$123,192
****-4921	\$260,472	\$0	\$0	\$260,472
****-6223	\$253,870	\$0	\$0	\$253,870
****-7101	\$4,113,709	\$0	\$0	\$4,113,709
****-0001	\$28,785	\$0	\$0	\$28,785
****-0003	\$16,944,538	\$0	\$0	\$16,944,538
****-5532	\$690,071	\$1,155	\$4,153	\$687,073
****-7102	\$2,430,148	\$0	\$0	\$2,430,148
****-0002	\$259,384	\$0	\$0	\$259,384
****-6822	\$39,165	\$0	\$0	\$39,165
****-5520	\$600,536	\$0	\$270,862	\$329,674
****-7779	\$288,742	\$0	\$10,541	\$278,201
****-6454	\$5,441,290	\$0	\$0	\$5,441,290
****-5918	\$5,282	\$0	\$0	\$5,282
****-8054	\$898,774	\$67,264	\$31,907	\$934,131
****-6660	\$3,651	\$0	\$0	\$3,651
****-9411	\$1,421,226	\$0	\$0	\$1,421,226
****-9396	\$126,692	\$0	\$0	\$126,692
****-1403	\$4,462,423	\$0	\$0	\$4,462,423
****-2059	\$13,435	\$0	\$13,435	\$0
****-2067	\$441,211	\$0	\$0	\$441,211
****-2612	\$0	\$0	\$0	\$0
****-2505	\$0	\$0	\$0	\$0

CITY OF Kingston
Bank Reconciliation
For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-2075	\$893	\$0	\$0	\$893
				Total Adjusted Bank Balance
				\$45,867,138
				Petty Cash
				\$1,500.00
				Adjustments
				\$0.00
				Total Cash
			9ZCASH	*
				\$45,868,638
			9ZCASHB	*
				\$45,868,638
				* Must be equal

CITY OF Kingston
Local Government Questionnaire
For the Fiscal Year Ending 2022

	<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 2022

Total Full Time Employees:		317			
Total Part Time Employees:		31			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$848,923.00	191	31	
90158	Police and Fire Retirement	\$2,955,283.00	126		
90258	Local Pension Fund				
90308	Social Security	\$1,868,713.00	317	31	
90408	Worker's Compensation Insurance	\$898,289.00	317	31	
90458	Life Insurance	\$34,446.00	68		60
90508	Unemployment Insurance	\$6,093.00	317	31	
90558	Disability Insurance	\$12,698.00	317	31	
90608	Hospital and Medical (Dental) Insurance	\$9,787,441.00	232		306
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$153,594.00			4
91890	Other Employee Benefits	\$210,400.00	317	31	
Total		\$16,775,880.00			
Computed Total From Financial Section (comparative purposes only)		\$16,775,880.26			

CITY OF Kingston
 Energy Costs and Consumption
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$260,024		gallons	
Diesel Fuel	\$247,638		gallons	
Fuel Oil			gallons	
Natural Gas	\$123,477		cubic feet	
Electricity	\$789,340		kilowatt-hours	
Coal			tons	
Propane			gallons	

CITY OF Kingston
Financial Comments
For the Fiscal Year Ending 2022

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8015 audit entries

(V) DEBT SERVICE

Adjustment Reason

Account Code V8012 auditor entry to recognize intergovernmental revenue for 2021 library debt service

Account Code V8015 \$410,000 Auditor prior period adjustment to record deferral of library revenue for debt service as of 12/31/20. \$15,978 auditor entry is for recognition of interest expense on library debt

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 audit entry to record additional receivables

Account Code H8015 Audit entry to record additional payables

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES8012 Audit entry to accrue additional accounts receivable