



New York State Comptroller
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Economic and Fiscal Profile: City of Kingston, New York

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Overview

First settled by Europeans in the 1650s, Kingston is located on the western bank of the Hudson River in eastern Ulster County. Kingston village was named the first capital of New York in 1777, but that designation was short-lived, as the state government left when the village was burned by the British during the American Revolutionary War less than a year later.¹ Kingston persevered, and in 1872 the villages of Kingston, Rondout and the hamlet of Wilbur merged to become the City of Kingston. By this time, Kingston had become a transportation hub with railroad service and access to commercial waterways. Like many communities across the state, the city was affected by the decline of the manufacturing sector in the mid-20th century. However, Kingston would eventually establish itself as a regional destination for culture, arts and history.²

Kingston, known as the “Gateway to the Catskills,” is located approximately 64 miles south of Albany, the state capital, and 90 miles north of New York City. (See Figure 1.) The city has three distinct districts. The “Uptown District” is the primary residential district of Kingston, known for its Dutch-inspired architecture and stone houses, as well as boutiques and other small businesses. The “Midtown District,” which was once the industrial section of Kingston, now features a mix of retail development and residential neighborhoods peppered with street art and murals. Lastly, the “Rondout Waterfront District” on the eastern side of the city along the Hudson River, is home to a marina, a maritime museum, parks, art galleries and a wide variety of small businesses.³

FIGURE 1
City of Kingston, Ulster County



Source: Shape files from the "New York Civil Boundaries" dataset, New York State Office of Information and Technology Services, available on data.ny.gov.

City of Kingston Highlights:

- Kingston was named the first capital of New York State in 1777.
- Located in the Mid-Hudson between Albany and New York City, Kingston is a regional destination for culture, arts and history.
- The city's total population of just over 24,000 in 2020 is down from a peak of nearly 29,300 in 1960.
- Kingston recently adopted local laws, permissible under state law, on rent stabilization as well as property tax exemptions for affordable housing development.
- The city's full taxable property value experienced one of the highest growth rates of any city in the state from 2018 to 2024 after a long recovery period following the Great Recession.
- Kingston has never received a fiscal stress designation since the Comptroller's Fiscal Stress Monitoring System began in 2013.

In recent years, Kingston has adopted local laws to address housing affordability, as both home values and the cost of rent have increased rapidly, especially when compared to most other cities throughout the state. The city has also approved the construction of several multi-unit buildings. (For more information, see the Housing section on pages 11 to 13.)

Some of the largest employers in Kingston provide governmental, health care, retail or financial services. For example, Health Alliance of the Hudson Valley employs more than 1,000 workers, while Bank of America and Walmart each have over 500 employees in the city. Other major employers include the City of Kingston itself, the Kingston City School District, a local savings bank and a major supermarket.⁴

Kingston, New York

Local Attractions⁵

Kingston's three most recognized districts (or neighborhoods) are known for, among other things, culture, arts and history, with each offering unique features and experiences.

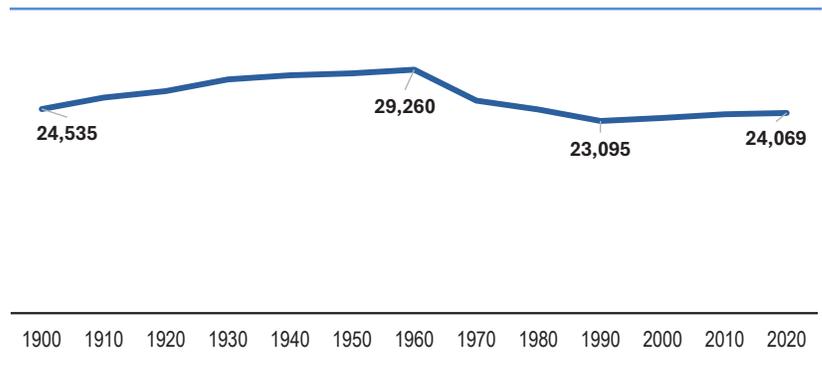


- **Uptown (or the Historic Stockade District)** features examples of early colonial architecture and history, including the Senate House State Historic Site, Old Dutch Church, Matthewis Persen House Museum and Cultural Heritage Center, and the Ulster County Courthouse. Guided walking tours are available. It also hosts an annual Snowflake Festival every December in partnership with local businesses.
- **Midtown** is home to several municipal, civic, educational and recreational facilities, as well as art galleries, music venues and boutique manufacturing businesses. You will also find historic City Hall, the Kingston Library and the Ulster Performing Arts Center.
- **Rondout Waterfront District (or Historic Downtown)** features a diverse range of activities such as multicultural celebrations and events, a wide variety of restaurants, shopping, concerts, art galleries and museums, as well as boat trips on the Hudson River. The Reher Center for Immigrant Culture and History, Kingston Point Beach and Park, the Rondout Lighthouse and the Hudson River Maritime Museum are popular attractions.

Population, Economic and Demographic Factors

Kingston's population increased gradually throughout the early-to-mid 1900s, reaching a high of 29,260 in 1960.⁶ However, by 1990, its population fell by more than 6,000, to just over 23,000 people. By 2020, the number of people living in the city had increased, but remained slightly below what it was in 1900. (See Figure 2.) According to recent estimates released by the U.S. Census Bureau, Kingston's population was 23,942 in 2023.⁷

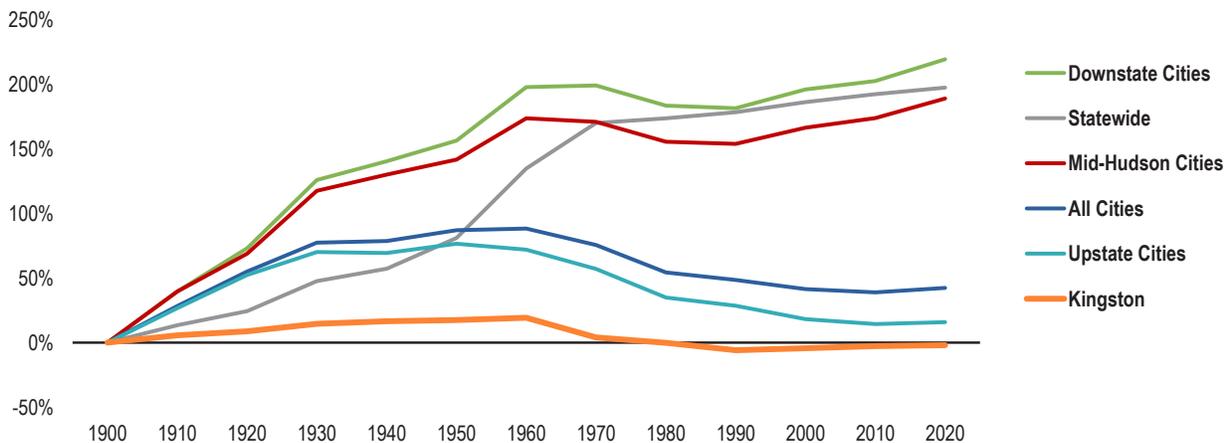
FIGURE 2
City of Kingston Population, 1900 to 2020



Source: U.S. Census Bureau, Decennial Census.

As Figure 3 shows, Kingston's population trend is different from those of many other cities in the state. (Note that throughout this report, New York City is excluded from all analyses, unless otherwise indicated.⁸) Specifically, Kingston did not experience a steep increase in population in the first half of the 20th century. Over the entire century, the number of people living in Kingston declined by 1.9 percent, while all cities, in aggregate, saw nearly 50 percent population growth. Many downstate cities, including those in the Mid-Hudson Region, experienced significant increases in population over the same period. One factor contributing to Kingston's negligible population growth in recent decades may be a decline in employment opportunities. Notably, IBM had once been a major employer in the city, with as many as 7,100 workers at its Kingston plant in 1985. However, by July 1994, only 1,500 workers remained, and the company closed the plant the following year.⁹

FIGURE 3
Cumulative Change in Population, 1900 to 2020



Note: New York City is excluded.

Source: U.S. Census Bureau, Decennial Census, with calculations by the Office of the New York State Comptroller.

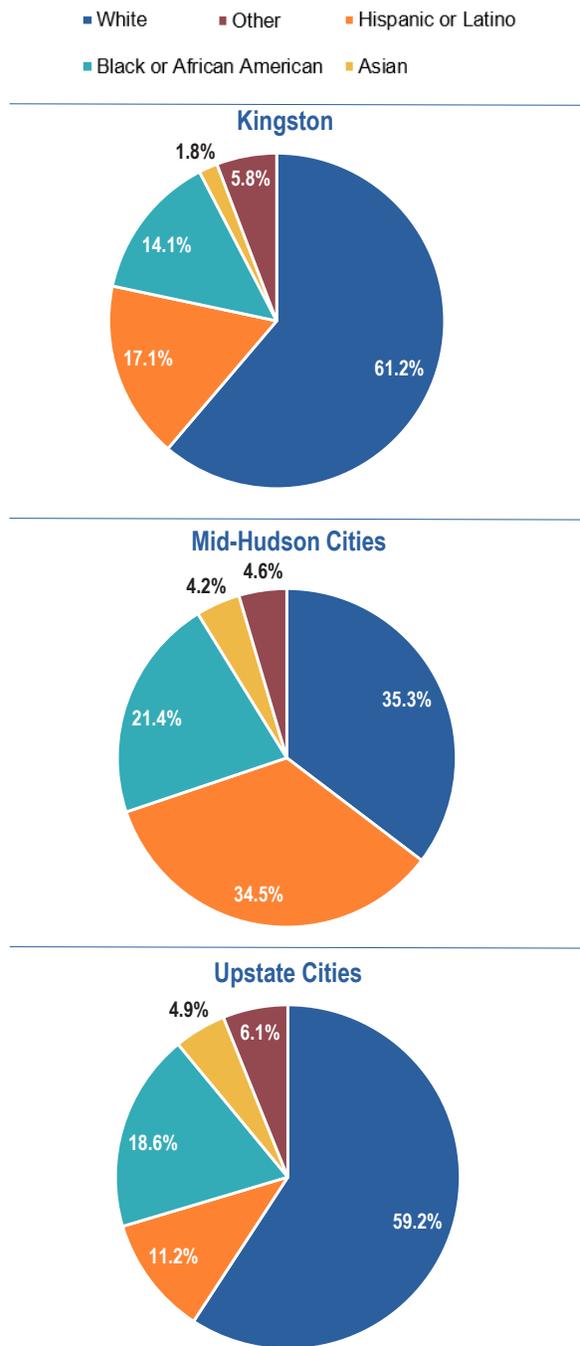
The majority (61.2 percent) of Kingston’s population is of working age (20 to 64 years old), with just over 16 percent of residents 65 years or older, which is virtually the same as for Mid-Hudson cities and all cities statewide.

As shown in Figure 4, a majority (61.2 percent) of the people living in Kingston are White, followed by Hispanic or Latino (17.1 percent), Black (14.1 percent) and Asian (1.8 percent). This distribution of race and ethnicity resembles that of upstate cities, while Mid-Hudson cities have more diverse populations, especially those located in southern Westchester County, just north of New York City.¹⁰

Since 2013, Kingston has become slightly more diverse, with the share of Hispanic and Latino residents increasing by 2.4 percentage points.

Kingston shows signs of both strength and weakness compared to other cities throughout the state, according to the analysis of the following economic indicators: unemployment, household income, child poverty and educational attainment. While unemployment numbers are not available for Kingston due to its small population, the annual unemployment rate for Ulster County was 3.6 percent in 2024, close to the 3.5 percent statewide rate (excluding New York City).¹¹

FIGURE 4
Distribution of Race and Ethnicity, 2023



Notes: New York City is excluded. "Hispanic or Latino" includes persons of any race who identify as Latino or Hispanic. Each of the other race groupings include persons who do not identify as Hispanic or Latino. "Other" includes American Indian and Alaska Natives, Native Hawaiian and Other Pacific Islanders, and persons who identify as "some other race" or "two or more races," not Hispanic or Latino.

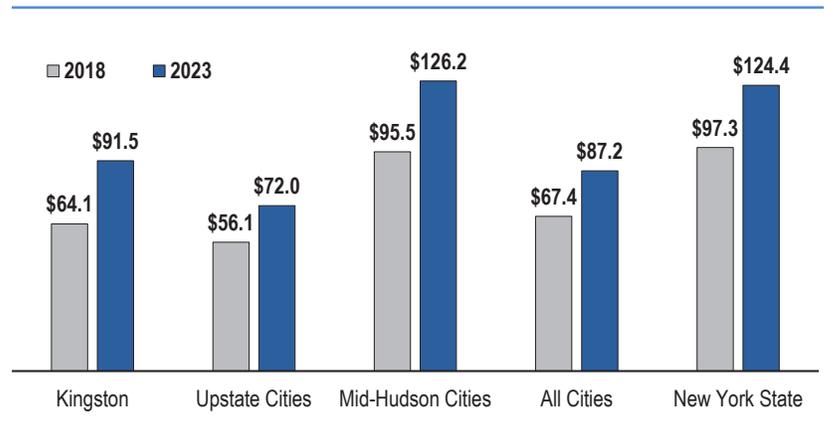
Source: U.S. Census Bureau, American Community Survey, 2023 Five Year, with calculations by the Office of the New York State Comptroller.

On the other hand, as Figure 5 shows, average household income in Kingston was \$91,549 in 2023, over 25 percent less than for the state as a whole (\$124,437) and for Mid-Hudson cities (\$126,247), but higher than for all cities (\$87,193). From 2018 to 2023, Kingston’s average household income grew by 42.8 percent, a rate much higher than that of the state as a whole (27.9 percent), Mid-Hudson cities (32.2 percent) and all cities (29.5 percent).

The shares of Kingston residents aged 25 years or older who were high school graduates (86.8 percent) and who had a bachelor’s degree or higher (31.6 percent) in 2023 were comparable to the statewide city medians of 88.6 percent and 26.6 percent, respectively. While there are no four-year higher education institutions located in the city, it is home to the “Kingston Center,” which is a recently developed SUNY Ulster satellite campus that offers college-level programs, courses and certifications, among other educational opportunities.¹² (For more information on the development of the Kingston Center, see the Economic Development and Climate Change Resilience section on page 20.)

The poverty rate for children under the age of 18 living in Kingston was 26.7 percent in 2023, nearly double the statewide rate at 14.4 percent. Among Mid-Hudson cities, which have an aggregate child poverty rate of 19.1 percent, Kingston had the second-highest rate after Newburgh (35.2 percent). Still, the city’s rate in 2023 was lower than it was in 2018 (29.1 percent), although the rates for Mid-Hudson cities and statewide also decreased over the same period.

FIGURE 5
Average Household Income, 2018 and 2023 (in Thousands)



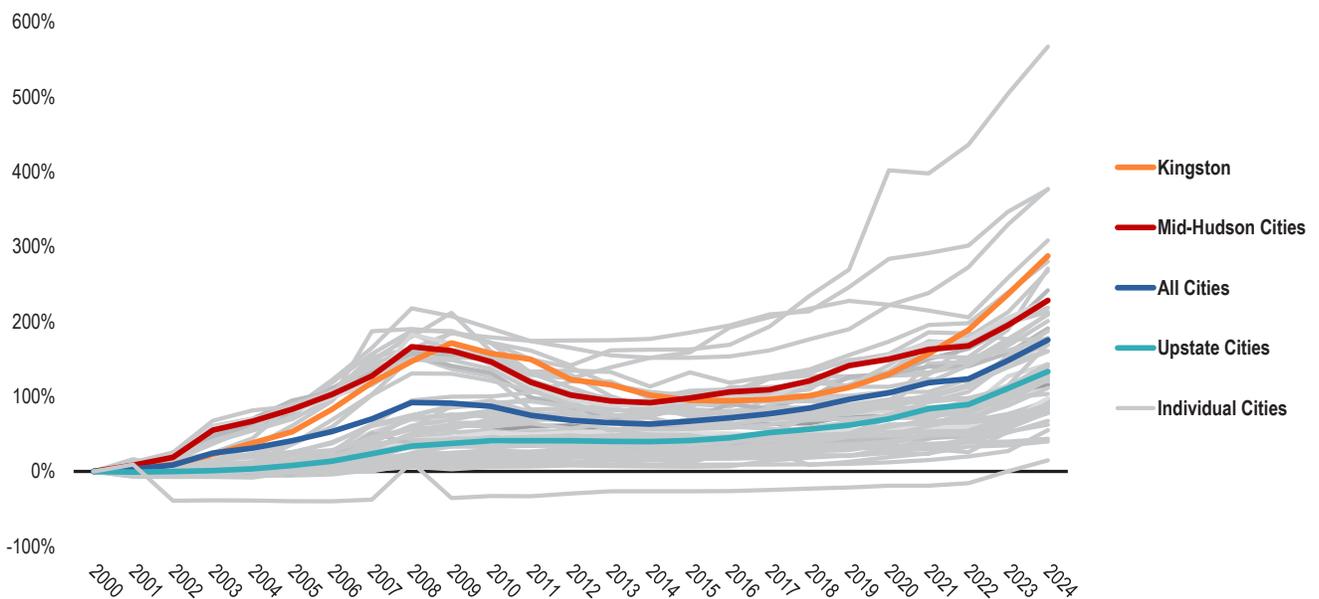
Note: New York City is excluded.

Source: U.S. Census Bureau, American Community Survey, 2018 and 2023 Five Year, with calculations by the Office of the New York State Comptroller.

Tax Base

Taxable full property value in Kingston increased at an average annual rate of 5.8 percent from 2000 to 2024, which was higher than the rates for upstate cities (3.6 percent), all cities (4.3 percent) and Mid-Hudson cities (5.1 percent).¹³ In fact, Kingston experienced some of the strongest growth in the state over this period, eclipsing all but four cities outside of New York City. (See Figure 6.) Kingston was one of many cities that experienced several years of decline in taxable full property value following the housing market crash of the Great Recession. The city's property values remained below peak 2009 levels until 2022, before growing at one of the most rapid paces of any city.

FIGURE 6
Cumulative Change in Taxable Full Property Value for Each City in New York State, Fiscal Years 2000 to 2024



Note: New York City is excluded.

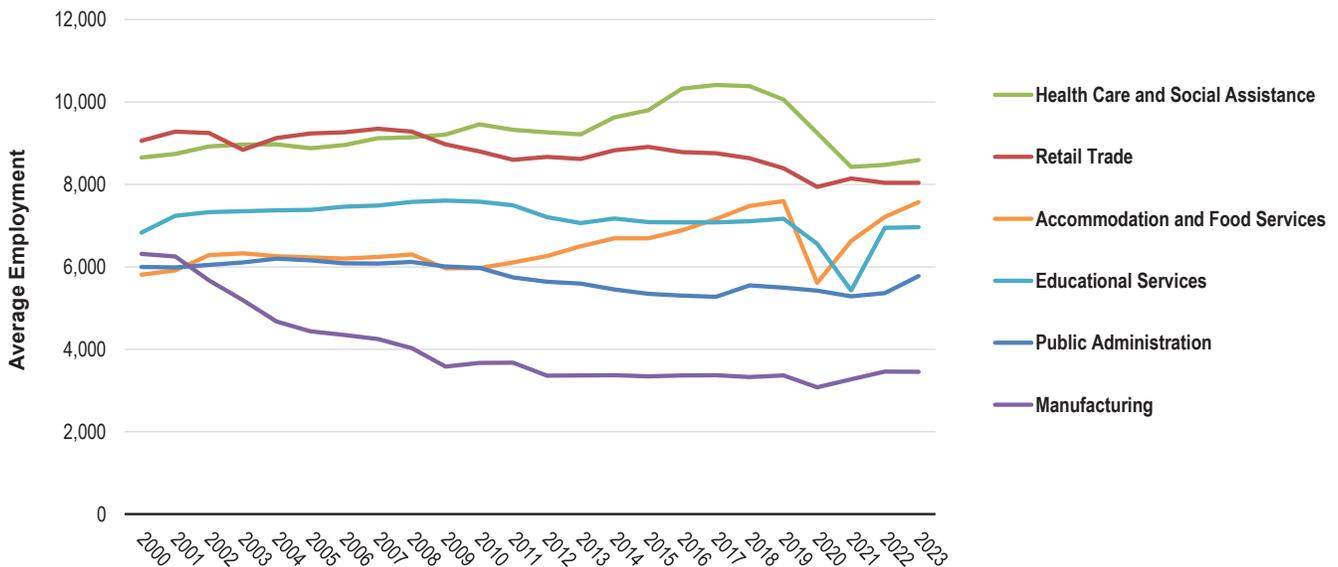
Source: Office of the New York State Comptroller.

Labor Market and Employment Sectors

Total employment in Ulster County was 58,284 in 2023, which, as is the case for most counties throughout the state, was below 2019 levels (60,614).¹⁴ Most of the loss was the result of the pandemic's impact on certain sectors in Ulster County, specifically in 2020, but overall employment has gradually rebounded since then.

The general makeup of the labor market in Ulster County, in terms of the distribution of overall employment by sector, is similar to that of other counties in the Mid-Hudson Region. As shown in Figure 7, the sectors with the highest share of total employment in Ulster County in 2023 include health care and social assistance, retail trade, accommodation and food services and education services. Health care and social assistance organizations, in aggregate, employed 8,589 people in the county, which comprised 14.7 percent of total employment. This was closely followed by retail trade at 8,038 workers (13.8 percent of total), which also happened to have the largest number of employers (673) of any sector, just beating out construction (639).

FIGURE 7
Largest Employment Sectors in Ulster County, 2000 to 2023



Note: Employment numbers for some sectors in 2021 were calculated differently due to missing data.
Source: New York State Department of Labor, with calculations by the Office of the New York State Comptroller.

The decline of manufacturing in New York State, in terms of employment, in the mid-to-late 20th century has been well documented. However, in contrast to the state as a whole, the decrease in Ulster County continued over the first two decades of the 21st century: manufacturing jobs went from 10.2 percent of total employment in 2000 to 5.9 percent in 2023. The manufacturing subsectors that experienced the largest losses in employment over this period include printing and related activities, which fell from 664 employees in 2000 to 116 in 2023, primarily due to the loss of nearly 500 workers in commercial lithographic printing, as well as chemical manufacturing, which fell from 328 to 11, fabricated metal manufacturing, which fell from 982 to 303 and computer and electronic manufacturing, which fell from 570 to 118.

Although Ulster County's total employment remained below 2019 levels, several small- and medium-sized sectors had not only higher employment in 2023 compared to 2019 but also experienced a strong rebound in jobs following the Great Recession. For example, the construction sector employed 2,901 workers in 2023, up from 1,936 in 2011, while administrative and waste services businesses employed 2,395 people in 2023, up from 2,022 in 2012.



Housing

From 2000 to 2010, the number of housing units in Kingston increased by 4.8 percent, from 10,637 to 11,147. Over the course of the next decade, total housing units increased at a slower pace (3.8 percent), reaching 11,571 in 2020.¹⁵ So far this decade, from 2020 to 2024, the city approved a total of 19 building permits for either one- or two-family homes and 11 for multiple-unit buildings.¹⁶

The share of owner-occupied housing units, also known as the homeownership rate, in Kingston was 48.5 percent in 2023, up 2 percentage points from 2018. Kingston’s rate was the same as Mid-Hudson cities and higher than all cities (46.5 percent); however, it was lower than the 70.7 percent rate for the state as a whole. (See Figure 8.) Kingston’s housing vacancy rate, which includes all housing units, declined from 11.6 percent in 2018 to 9.9 percent in 2023, although the share of vacant rental units in the city increased slightly from 3.6 percent to 4.2 percent over the same period. Still, Kingston’s housing vacancy rate in 2023 was similar to those of cities statewide and of the state as a whole at 10.3 percent and 10.9 percent, respectively, while the rate for Mid-Hudson cities was significantly lower at 5.8 percent.

As Figure 8 shows, Kingston’s median home (owner-occupied) value of \$277,900 in 2023 was higher than that of cities statewide (\$152,300) but lower than those of Mid-Hudson cities (\$399,400) and the state as a whole (\$403,000, including New York City). Still, Kingston’s median home value was higher than those of some of the cities in the Mid-Hudson Region, including Poughkeepsie (\$259,200) and Newburgh (\$221,100).

Between 2018 and 2023, median home values in Kingston increased by 63.7 percent, which was almost twice the statewide rate of 33.3 percent. This period included a surge in home sales and home sale prices during the first two years of the pandemic (2020 and 2021), when mortgage rates were exceptionally low. In fact, in Ulster County, the number of homes sold in 2021 was 16 percent higher than in 2018 and the median home sale price increased by 46.1 percent.¹⁷ Other counties within the Mid-Hudson Region experienced similar growth in home prices but growth in the number of homes sold was significantly higher. In addition, median (gross) rent for Kingston increased by 25.5 percent from 2018 to 2023, growing to \$1,323 in 2023.

FIGURE 8
Selected Housing Statistics

	Kingston	Mid-Hudson Cities	All Cities	New York State
Exempt from Tax (2023)	25.5%	25.8%	30.2%	N/A
Median Home Value	\$277,900	\$399,400	\$152,300	\$403,000
Homeownership	48.5%	48.5%	46.5%	70.7%
Vacancy	9.9%	5.8%	10.3%	10.9%

Notes: Tax exemption data is taken from the New York State Department of Taxation and Finance’s Office of Real Property Tax Services, “Exemptions from Real Property Taxation in New York State: 2023 County, City, and Town Assessments,” Tables 4 and 7. Median home value is for owner-occupied housing units. New York City is included only in the median home value for New York State, while median home value and exempt from tax are the median values for Mid-Hudson cities and all cities.

Sources: U.S. Census Bureau, American Community Survey, 2023 Five Year and New York State Department of Taxation and Finance, with calculations by the Office of the New York State Comptroller.

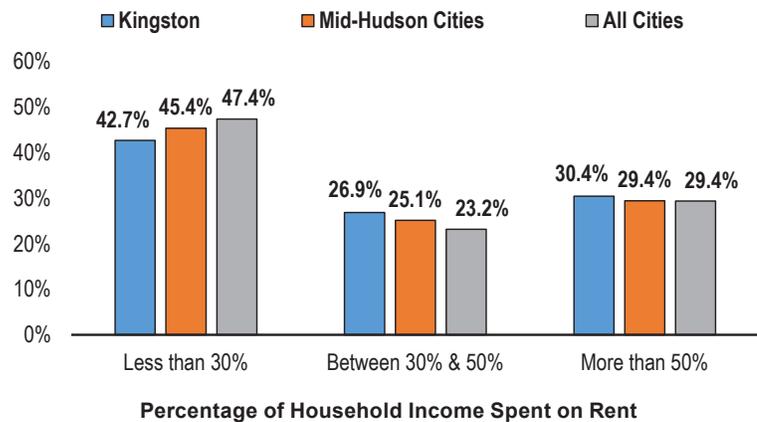
Affordable Housing

Kingston's share of cost-burdened renters is higher than that of most other cities in the state excluding New York City, with 57.3 percent of renters paying more than 30 percent of their household income on rent compared to 52.6 percent for all cities. According to the U.S. Department of Housing and Urban Development, tenants are burdened by the cost of housing when at least 30 percent of household income goes towards rent.

As Figure 9 shows, 26.9 percent of Kingston's tenants were considered burdened by the cost of rent, while 30.4 percent were severely burdened, with over 50 percent of their income going to pay rent. Kingston's share of cost-burdened tenants was slightly higher than the share for cities statewide and for Mid-Hudson cities.

In an attempt to spur affordable housing development, Kingston in 2024 became one of the first municipalities outside of New York City to adopt local laws pursuant to provisions in the Real Property Tax Law, Section 421-p, as established in the State Fiscal Year 2024-25 Budget.¹⁸ Based on certain qualifying criteria, these provisions authorize municipalities to exempt from property taxes newly constructed or converted rental housing in a designated benefit area, as well as the increased assessed value of a newly constructed, altered or improved accessory dwelling unit (ADU). The local laws adopted by Kingston also established a goal to approve 1,000 new housing units by 2029. Separately, Ulster County also recently adopted a local law pursuant to the provision covering ADUs.¹⁹

FIGURE 9
Percentage of Tenants Cost Burdened by Rent, 2023



Notes: New York City is excluded. Households that spend over 30 percent of their income on rent are considered burdened and ones that spend more than 50 percent are considered severely burdened. Excludes households for which cost burdens were not calculated.

Source: U.S. Census Bureau, American Community Survey, 2023 Five Year, with calculations by the Office of the New York State Comptroller.

Rent Stabilization in the City of Kingston

In July 2022, the Kingston Common Council issued a declaration of emergency to adopt rent stabilization, as set forth in the Emergency Tenant Protection Act (ETPA) of 1974 and permissible under the New York State Housing Stability and Tenant Protection Act of 2019. ETPA establishes that a locality can regulate rent for non-rent-controlled apartment buildings built before 1974 with six units or more.²⁰

Once Kingston adopted rent stabilization, it formed a Rent Guidelines Board pursuant to ETPA. The Board first took action in July 2022, deciding that a rent increase in excess of 16 percent when renewing a lease between January 1, 2019 and June 30, 2022 was subject to a retroactive adjustment by the New York State Division of Homes and Community Renewal. The Board also decided that any new tenants who signed one- and two-year leases during the same period could receive a refund equating to a 15 percent reduction on rents paid.²¹ For 2023, 2024 and 2025, the Board decided not to allow increases in rent. As of 2023, the rent stabilization measures enacted by the Board applied to 25 buildings containing 612 units, which amounts to about 5 percent of total households in Kingston.²²

Planning and Land Use

In recent years, Kingston has taken a systematic approach to removing barriers to new housing and ensuring that new development harmonizes with the city's neighborhoods. In 2023, Kingston adopted a new zoning code, known as "Kingston Forward," that replaced a zoning code established in the 1960s. The new code regulates land use throughout the entire city and introduces new mandates and incentives for affordable housing, legalizing accessory dwelling units citywide, facilitating adaptive reuse of existing buildings, and encouraging walkable neighborhoods. Unlike traditional zoning codes, Kingston's is a "form-based zoning code," which makes physical form a basis for allowable development. For example, rather than specifying minimum setbacks, lot sizes and parking requirements, the code relies on the neighborhood context to guide development and establishes a process for streamlining approvals for certain small projects. In 2024, Kingston Forward won two awards for innovative zoning codes.²³

Revenues and Expenditures

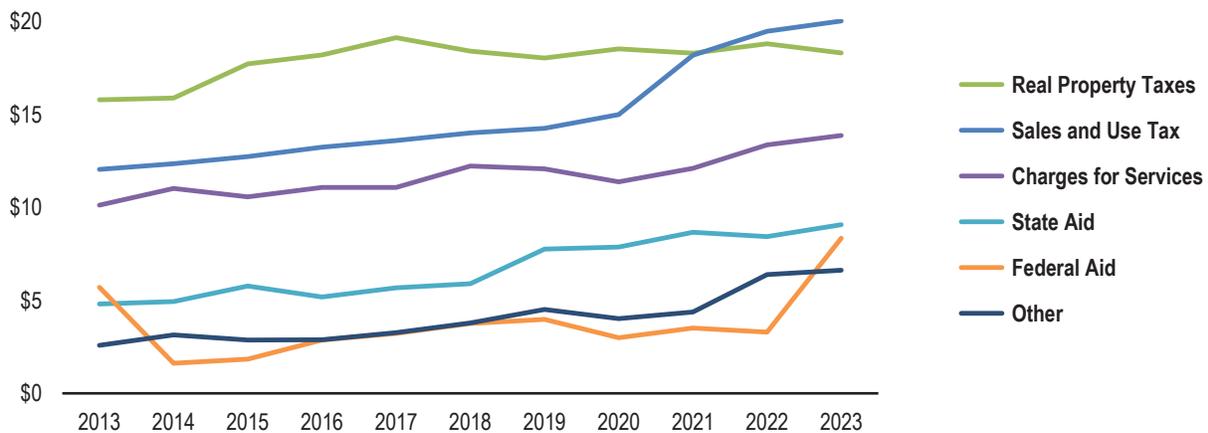
Revenues

Kingston reported \$76.2 million in total revenues in 2023. This was up 49.4 percent from 2013, for an average annual growth rate of 4.1 percent, higher than the rates for Mid-Hudson cities (3.6 percent) and cities statewide (2.8 percent).²⁴ The source of revenue with the highest average annual rate of growth from 2013 to 2023 was state aid at 6.6 percent, due in part to increases in highway and transportation funding, followed by sales and use taxes (5.2 percent), charges for services (3.2 percent) and real property tax revenues (1.5 percent).

As Figure 10 shows, some sources of revenue (e.g., charges for services and state aid) grew more steadily over the past decade, while real property taxes were relatively flat from 2017 to 2023. On the other hand, Kingston's sales tax revenues experienced a pandemic-related surge in 2021 and, to a lesser degree, 2022, while federal aid increased sharply in 2023 due to temporary funding from the American Rescue Plan Act of 2021 (ARPA).

In total, Kingston received \$17.3 million in ARPA payments over two fiscal years, with first round payments made in 2021 and second (final) round payments in 2022.²⁵ It is important to note that this funding is not recognized as revenue until it is spent, either partially or wholly, which explains why the city's federal aid levels rose sharply in 2023.

FIGURE 10
Sources of Revenue for the City of Kingston, Fiscal Years 2013 to 2023 (in Millions)



Notes: Real property taxes (RPT) also include other RPT items such as payments in lieu of taxes and school tax relief payments. The "Other" category includes charges to other governments, other local revenues, other non-property taxes, and use and sale of property.

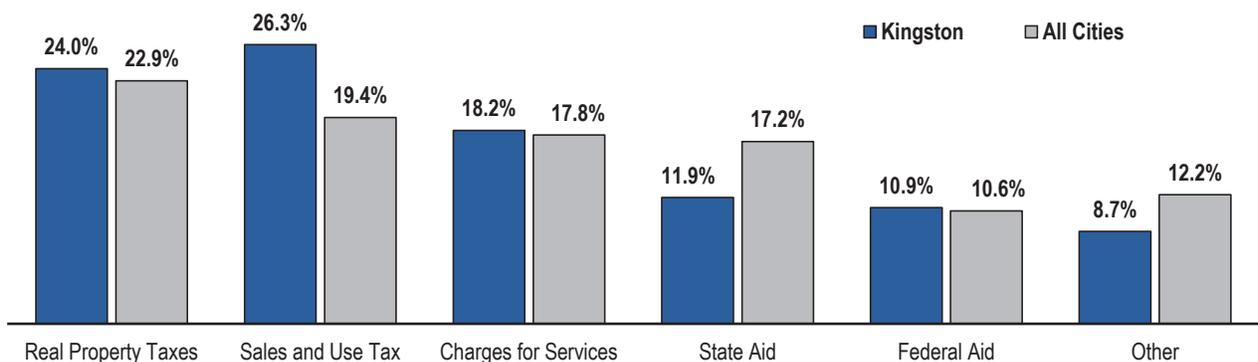
Source: Office of the New York State Comptroller.

As shown in Figure 11, real property taxes were the most heavily relied on source of revenue for cities statewide in 2023. Kingston, on the other hand, was one of seven cities that had a higher reliance on sales taxes (26.3 percent of total revenues) than on any other source of revenue in 2023. Next in line for Kingston was property taxes (24 percent), followed by charges for services (18.2 percent). In fact, increases in sales taxes and temporary ARPA funding contributed to a lower reliance on real property tax revenues in recent years, but the same is true for cities statewide. Prior to the pandemic in 2019, property taxes made up 29.8 percent and 26.2 percent of total revenues for Kingston and all cities, respectively.

Kingston does not impose a sales tax of its own. Instead, it receives a portion of the sales taxes imposed by Ulster County via a sales tax sharing agreement. The current agreement, which runs through February 2026, stipulates that the city receive 11.5 percent of the county’s total annual sales tax distributions from the state. If the gross amount in distributions exceeds \$128,561,331 in any year, the city and county agree to meet to discuss the distribution of the excess amount.²⁶ Ultimately, it appears that the reason Kingston’s sales tax revenue experienced significant growth in recent years, while at the same time overtaking real property taxes as the largest share of the city’s total revenues, is because Ulster County’s sales tax distributions from the state surged in the wake of the pandemic, from \$128 million in 2020 to \$170 million in 2023.

A significant portion of Kingston’s state funding comes from the Aid and Incentives for Municipalities (AIM) program, the largest source of unrestricted state revenue sharing funds for local governments. The state budget for State Fiscal Year (SFY) 2024-25 allocated nearly \$3.1 million in AIM funding for Kingston. The city was also allocated over \$356,000 from the state’s Temporary Municipal Assistance program in SFY 2024-25.²⁷ AIM payments to local governments have been flat since 2012.²⁸ Despite flat funding for AIM, state aid was the fastest growing revenue source in Kingston from 2013 to 2023 due to growth in other state funding programs, such as the Consolidated Local Street and Highway Improvement program. As a result, AIM went from representing two thirds of the city’s state aid in 2013 to just one third in 2023. Nevertheless, Kingston remains less reliant on state assistance (11.9 percent of total revenues in 2023) compared to the aggregate figure for all cities (17.2 percent).

FIGURE 11
Sources of Revenue as a Percentage of Total Revenues, Fiscal Year 2023



Notes: New York City is excluded. The "Other" category includes charges to other local governments, other local revenues, other non-property taxes, and use and sales of property. Percentages may not sum to 100 due to rounding.

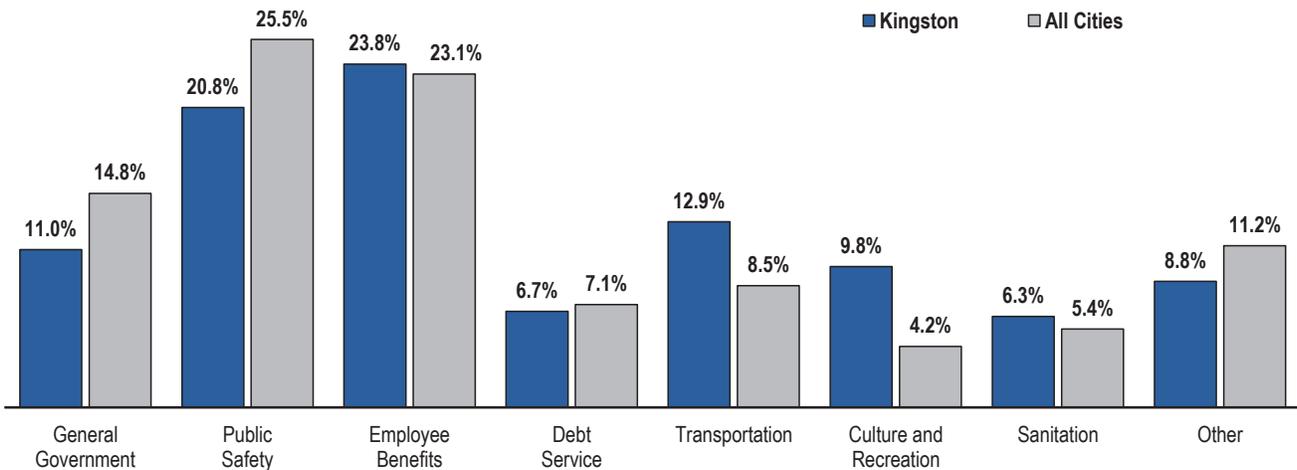
Source: Office of the New York State Comptroller.

Expenditures

Kingston reported \$82.1 million in total expenditures in 2023. This was up 59.8 percent from 2013, for an average annual growth rate of 4.8 percent, higher than the rates for Mid-Hudson cities and for all cities at 3.8 percent and 3 percent, respectively.

As Figure 12 shows, Kingston spent less on public safety and general government operations, as well as debt service to a lesser extent, as a share of total expenditures in 2023 compared to cities statewide. However, the city spent more in other areas. One of the largest categorical differences between Kingston and cities statewide was spending on culture and recreation, which accounted for more than twice the share of spending as for all cities (9.8 percent compared to 4.2 percent), mostly the result of the city investing \$5 million in equipment and capital outlay for a recreational facility. Prior to 2023, Kingston’s spending in this category represented a similar share as for cities statewide.

FIGURE 12
Expenditures by Type as a Percentage of Total Spending, Fiscal Year 2023

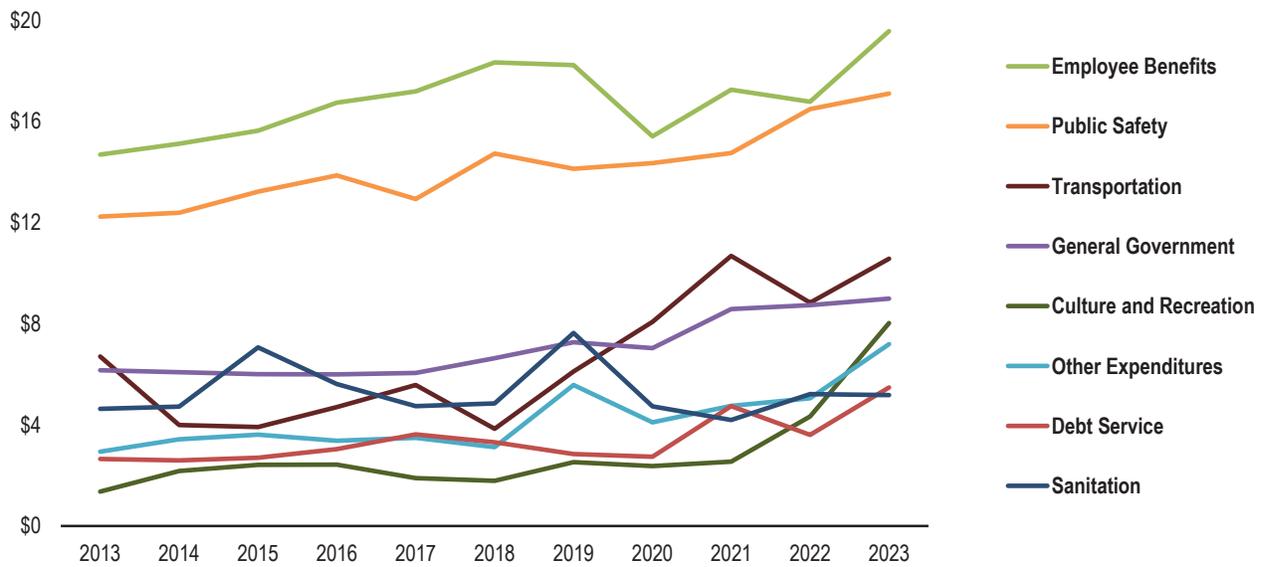


Notes: New York City is excluded. The "Other" category includes community services, economic development, education, health, social services, and utilities. Percentages may not sum to 100 due to rounding.

Source: Office of the New York State Comptroller.

Every category of spending in Kingston grew between 2013 and 2023, although year-over-year growth fluctuated more in certain areas of expenditure (e.g., sanitation and employee benefits) compared to others. (See Figure 13.) The city spent the most on employee benefits and public safety over this period, which grew by 33.2 and 39.8 percent, respectively, both higher than the growth rates for cities statewide. Transportation expenditures increased significantly from 2019 to 2023 after remaining relatively flat the prior few years. Most of this growth was the result of increased spending on road and bridge maintenance, as well as improvements made to many of the city’s sidewalks, as highlighted in the Economic Development Initiatives and Climate Change Resilience section on page 20.

FIGURE 13
Expenditures by Type for the City of Kingston, Fiscal Years 2013 to 2023 (in Millions)



Note: The "Other" category includes education, social services, community services, economic development, health, and utilities.

Source: Office of the New York State Comptroller.

Budget Conditions

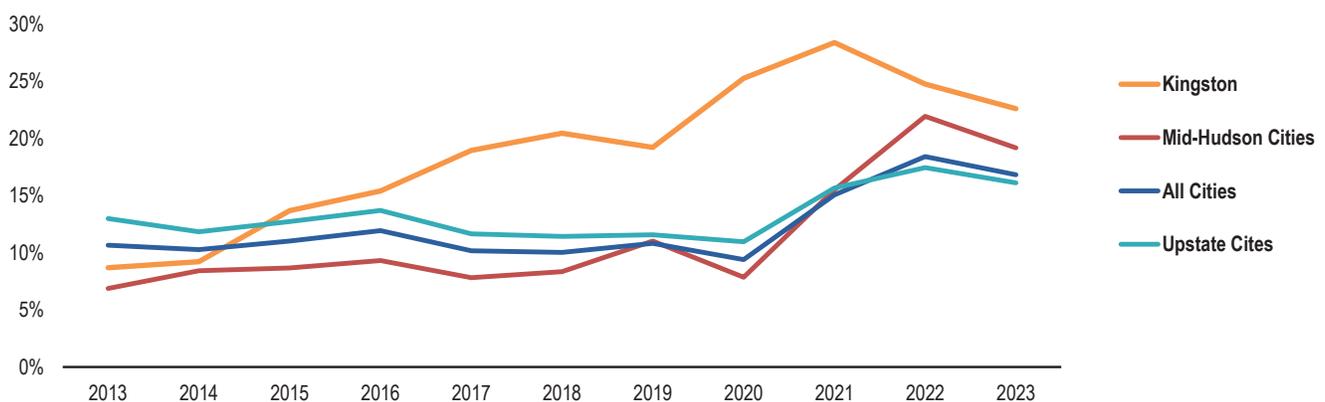
Adequate fiscal management requires that a local government maintain enough fund balance to be able to cover all planned spending while also providing a buffer to cover unexpected costs or revenue shortfalls. End-of-year fund balance is the amount remaining in operating surpluses for all prior years (minus deficits) along with the current year’s operating balance. Local officials may choose to restrict the use of some or all of this fund balance by placing it in reserve funds for particular purposes, appropriating it for next year’s budget or committing it to a certain purpose. Local officials may also keep some fund balance available to cover revenue shortfalls or expenditure overruns. A negative or low level of fund balance can adversely impact expected service levels.²⁹

Kingston’s available general fund balance was \$12.3 million in 2023, up from \$3.1 million in 2013, for an average annual growth rate of 14.7 percent.³⁰ In 2023, the city’s fund balance represented 22.6 percent of its gross expenditures, which was higher than the aggregate share for cities statewide, as well as those for upstate cities and Mid-Hudson cities, despite the fact that Kingston’s share declined for the second straight year in 2023. (See Figure 14.)

Recently, pension and other post-employment benefit costs have put pressure on Kingston’s budget.³¹ In addition, in 2024 the city’s fire department took over the operation of ambulance services in Kingston, after the city balked at the amount their contractor requested to continue providing services.³² In both 2024 and 2025, the city’s adopted budgets appropriated general fund balance at \$1.9 million and \$2.9 million, respectively, to stabilize the budget.³³ Then, after staying under the “tax cap” for nine straight years, the city took the necessary steps to override the tax cap as it prepared its 2025 budget.³⁴ The override enabled Kingston to increase its tax levy for 2025 in excess of the allowable growth set by the tax cap.

To monitor local government fiscal health, OSC created the Fiscal Stress Monitoring System (FSMS) in 2013, which is a scoring system that evaluates the annual financial report data submitted by entities.³⁵ FSMS uses a variety of metrics to designate municipalities and school districts as either “Susceptible to Fiscal Stress,” in “Moderate Fiscal Stress” or in “Significant Fiscal Stress.” Local governments whose scores do not meet the thresholds for these designated stress categories are listed as “No Designation.” Since the start of FSMS, the City of Kingston has never been designated in fiscal stress.

FIGURE 14
Available General Fund Balance as a Percentage of Gross Spending, Fiscal Years 2013 to 2023



Notes: New York City is excluded. Available fund balance includes unassigned and assigned unappropriated fund balance.

Source: Office of the New York State Comptroller.

Bond Rating and Debt

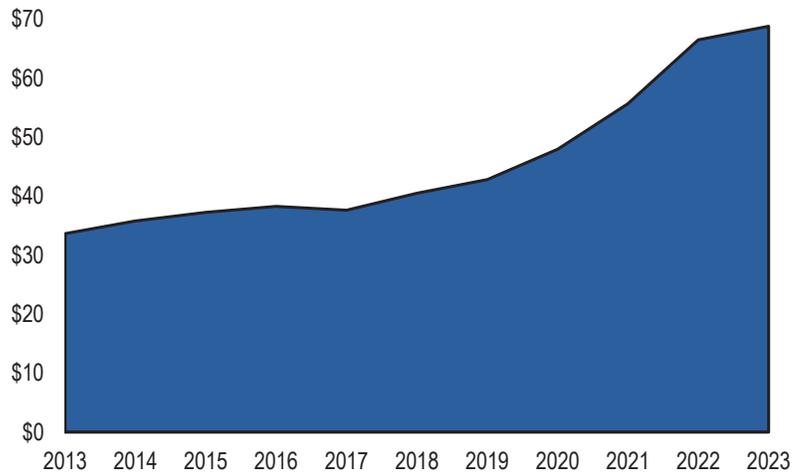
Kingston’s general obligation long-term debt is rated AA- by S&P Global Ratings.³⁶ This rating reflects S&P’s opinion that the city’s outlook is stable due to a growing local economy, stable management, consistent budgetary performance, strong reserves and low debt service costs, although its pension and other post-employment benefits liabilities are elevated.

Kingston had \$68.8 million in debt outstanding at the end of 2023, up from \$33.6 million in 2013. (See Figure 15.) Prior to the pandemic, Kingston’s debt outstanding increased at an average annual rate of 3.8 percent from 2013 to 2018. However, from 2018 to 2023, the rate increased sharply to 11.2 percent per year, mostly the result of the city authorizing bonds to fund improvements to its wastewater treatment plant, as well as major compliance improvements to the Cooper Lake reservoir located in the Town of Woodstock, which supplies Kingston with drinking water.³⁷

According to Kingston’s official statement from February 19, 2025, its total debt outstanding had grown to \$102 million by the end of fiscal year 2024 due in part to renovations, reconstruction and expansion of the Kingston Library.³⁸ Debt was also issued for various improvements of Dietz Stadium, a municipal stadium used by the Kingston City School District and home to the semi-professional Kingston Stockade Football Club.³⁹

The city’s Constitutional Debt Limit stood at \$149 million in 2023, and its total debt burden per capita is \$2,874, which is higher than the aggregate for all cities statewide (\$1,916).⁴⁰ In addition, Kingston’s debt as a percentage of full property value was 2.9 percent, virtually the same as the median for all cities.

FIGURE 15
Debt Outstanding for the City of Kingston, Fiscal Years 2013 to 2023
(in Millions)



Source: Office of the New York State Comptroller.

Economic Development and Climate Change Resilience

In March 2016, Kingston released *Kingston 25*, a comprehensive plan to promote economic growth and prosperity through historical preservation efforts by the end of 2025.⁴¹ Some of the plan objectives were supported by \$10 million in state funding from round two of the Downtown Revitalization Initiative. The award, made in 2017, funded a variety of projects in the Uptown (Historic Stockade) area, including transportation work and improvements on Dietz Stadium.⁴² One of the largest endeavors envisioned by the plan is a major redevelopment of the Rondout Waterfront District. Specifically, the “Weaving the Waterfront” project is built on the idea of complete streets, including walking and biking trails, to connect neighborhoods, businesses and parks along the Rondout Creek and Hudson River. That project was awarded \$22 million in federal funding in June 2023.⁴³

Two other large projects envisioned by *Kingston 25* include the development of the Kingston Greenline Trail System and the creation of the Kingston Center at SUNY Ulster. The Kingston Greenline Trail System, while still in progress, has promoted bicycling and other recreational activities by revitalizing certain sections of the city. The successful development of the Kingston Center at SUNY Ulster has turned Midtown Kingston into an educational corridor by, among other things, revitalizing an old elementary school to allow local high school students to take college-level classes and to provide basic training for local law enforcement. The Kingston Center offers courses in human services, criminal justice and general education to satisfy the liberal arts core of an associate’s degree.⁴⁴

Several climate resilience projects in Kingston have received government assistance, including \$1.5 million in federal funding toward the elevation of two sections of East Strand Street to protect it from the flooding of the Hudson River and \$6 million in state funding to repair part of the Rondout Creek Bulkhead.⁴⁵

The Ulster County Industrial Development Agency (IDA) incentivizes businesses to move to or develop in the area by, among other things, providing them with property tax abatements, which are offset in part by payments in lieu of taxes (PILOTs) paid by the businesses. In 2023, the most recent data available, a total of eight active IDA projects in Kingston were valued at almost \$130 million and had estimated to create 173 jobs within the city. The net tax exemption for these projects, which is what remains after PILOTs are subtracted from total tax exemptions, was over \$260,000 in the City of Kingston and \$663,000 for the Kingston City School District.⁴⁶



Conclusion

While the City of Kingston has never received a fiscal stress designation from the Comptroller's Office, local officials should keep a careful eye on Kingston's finances moving forward. The city has ramped up its debt issuance in recent years in part to make long-term investments in infrastructure and institutions. This resulted in significant increases in debt outstanding. In addition, Kingston appropriated millions of dollars in general fund balance in 2024 and 2025 to stabilize the budget and, after staying under the tax cap for nine straight years, took the necessary steps to override the cap in 2025. These actions may be an indication of increasing fiscal pressures.

Housing affordability, especially for renters, is another pressure point for city leaders. Kingston has taken a multi-pronged approach to address this problem. The city changed its zoning code in 2023 in part to facilitate the creation of affordable housing units. Kingston also recently implemented rent stabilization on certain housing stock and has adopted a local property tax exemption program for the development of new affordable rental housing. Addressing the needs of low- and moderate-income families will help the city continue to offer economic opportunities and improve quality of life for its residents.

Kingston's current administration has implemented innovative strategies and undertaken significant capital investments to meet today's challenges while remaining mindful of fiscal and budgetary impacts. Success in this difficult balancing act will promote further economic revitalization and help the city flourish as a regional destination for arts, culture and history. As the Comptroller's Office recently reported, a changing fiscal landscape reflecting the expiration of one-time federal pandemic funding, state aid that has not kept pace with inflation, and slower growth in local revenues, may increase challenges for local governments across the state. Prudent management of Kingston's budget, as well as a continued focus on long-term planning, should enable investments in local infrastructure and services to ensure sustainable economic growth continues well into the future.⁴⁷



Appendix

Comparative Statistics for Kingston, Mid-Hudson Cities, All Cities and New York State

	City of Kingston	Mid-Hudson Cities	All Cities	New York State
Demographic Statistics				
Percentage Change in Population, 1970-2020	-5.8%	6.7%	-18.9%	10.1%
Percentage Change in Population, 2000-2020	2.6%	8.5%	0.7%	3.9%
Median Household Income, 2023	\$91,549	\$126,247	\$87,193	\$124,399
Child Poverty Rate, 2023	26.7%	19.1%	30.2%	14.4%
Unemployment Rate Annual 2024(a)	3.6%	3.8%	4.2%	3.5%
Property Value Statistics				
Median Home Value, 2023 (b) (c)	\$277,900	\$399,400	\$152,300	\$403,000
Owner-Occupied Housing Units, 2023	48.5%	48.5%	46.5%	70.7%
Property Vacancy Rate, 2023	9.9%	5.8%	10.3%	10.9%
Percentage of Tenants Cost Burdened by Rent	57.3%	54.6%	52.6%	51.0%
Percentage of Property Value That Is Tax Exempt, 2023	25.5%	25.8%	30.2%	N/A
Budget Conditions				
Available General Fund Balance as a Percentage of Expenditures, 2023 (d)	22.6%	19.2%	16.8%	N/A
Constitutional Tax Limit Exhausted, 2023	36.4%	N/A	N/A	N/A
Debt Outstanding per Capita, 2023	\$2,874	\$2,370	\$1,916	N/A

Notes: (a) The New York State Department of Labor does not provide unemployment rates for local governments with fewer than 25,000 in population. Kingston's unemployment rate is the rate for the Kingston Metropolitan Statistical Area (Ulster County), and the rates for "Mid-Hudson Cities" include only 7 of 12 cities in the region and "All Cities" include only 27 of 61 cities outside of New York City. (b) "Mid-Hudson Cities" and "All Cities" is the median city for each group. (c) "New York State" includes New York City. (d) For these purposes, available fund balance is all fund balance that is not restricted, committed or appropriated.

Sources: U.S. Census Bureau; New York State Department of Taxation and Finance; New York State Department of Labor; and the Office of the New York State Comptroller.



Notes

- ¹ Ulster County Archives, New York, “Better Together: Celebrating the City of Kingston’s 150th Anniversary” at <https://clerk.ulstercountyny.gov/archives/exhibits/better-together-celebrating-city-kingston%E2%80%99s-150th-anniversary/slideshow>.
- ² Kingston Happenings, “Kingston Area History – Overview and Articles” at <https://kingstonhappenings.org/kingston-area-history/kingston-area-history-overview-and-articles/> and “About the Kingston Area” at <https://kingstonhappenings.org/about-the-kingston-area/>. For information on the decline of manufacturing in Kingston in the nineteenth century, see Friends of Historic Kingston, “Kingston Industry – Ups and Downs” from *Kingston – The IBM Years*, virtual exhibit hosted by Hudson River Valley Heritage at <https://omeka.hrvh.org/exhibits/show/kingston-the-ibm-years/kingston-industry>.
- ³ The phrase “Gateway to the Catskills” dates from when the Ulster and Delaware Railroad took visitors from the Hudson River waterfront to summer resorts in the Catskills. For more information, see “Trains & Trolleys at Kingston Point Park,” Hudson River Maritime Museum, History Blog, September 18, 2020, at www.hrmm.org/history-blog/trains-trolleys-at-kingston-point-park. For information on Kingston’s neighborhoods, see Kingston Happenings, “About the Kingston Area” at <https://kingstonhappenings.org/about-the-kingston-area/> and “Kingston’s Downtown Rondout Waterfront” at <https://kingstonhappenings.org/kingstons-downtown-rondout-waterfront/>; and City of Kingston, New York, “Tourism” at www.kingston-ny.gov/Tourism, “Historical Districts” at www.kingston-ny.gov/content/8391/8417/default.aspx, “Museums and Monuments” at www.kingston-ny.gov/content/8391/8419/default.aspx and “Tours and Trails” at www.kingston-ny.gov/content/8391/8425/default.aspx.
- ⁴ City of Kingston, Ulster County, New York, *Official Statement, \$13,470,000 Bond Anticipation Notes, 2025 Series A*, February 19, 2025, p. 11, at <https://emma.msrb.org/P21898162-P21451599-P21899433.pdf>.
- ⁵ Kingston Happenings, “Kingston’s Downtown Rondout Waterfront” and City of Kingston, New York, “Tourism”; “Historical Districts,” “Museums and Monuments,” and “Tours and Trails.”
- ⁶ Decennial population counts are taken from the U.S. Census Bureau, “Decennial Census.”
- ⁷ Population estimates, as well as data on race and ethnicity, household income, home values, owner-occupied housing and vacancy rates, home affordability, childhood poverty and educational attainment are taken from the U.S. Census Bureau, “American Community Survey Five-Year Data” at www.census.gov/data/developers/data-sets/acs-5year.html.
- ⁸ “All cities,” “cities statewide,” “statewide” and “state as a whole” exclude New York City, unless otherwise indicated. Outside of New York City, “downstate” cities are located in the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, Sullivan, Ulster and Westchester. All other cities are located in “upstate” counties. The “Mid-Hudson Region” includes the counties of Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster and Westchester, and is home to the cities of Beacon, Hudson, Kingston, Mount Vernon, New Rochelle, Newburgh, Peekskill, Port Jervis, Poughkeepsie, Rye, White Plains and Yonkers.
- ⁹ Friends of Historic Kingston, “IBM Reduces Workforce and Then Closes Down” at <https://omeka.hrvh.org/exhibits/show/kingston-the-ibm-years/ibm-reduces-workforce>. See also, Geddy Sveikauskas, “Ulster County’s only city finds a new identity,” Hudson Valley One, May 13, 2023, at <https://hudsonvalleyone.com/2023/05/12/ulster-countys-only-city-finds-a-new-identity/>.
- ¹⁰ “Hispanic or Latino” includes persons of any race who identify as Hispanic or Latino. All other race categories include only persons who do not identify as Hispanic or Latino.
- ¹¹ Unemployment data is taken from the New York State Department of Labor (DOL), “Local Area Unemployment Statistics” at <https://dol.ny.gov/local-area-unemployment-statistics>. This data is not available for entities that have populations of fewer than 25,000, such as Kingston.
- ¹² SUNY Ulster, “Kingston Center of SUNY Ulster” at www.sunyulster.edu/apply-aid/visit-us/kcsu.php.

Notes

- ¹³ Throughout this report, “average annual growth rate” is the compound annual growth rate.
- ¹⁴ Labor market data, including the number of employees by sector and subsector, is taken from DOL’s “Quarterly Census of Employment and Wages” at <https://dol.ny.gov/quarterly-census-employment-and-wages>. Data for Kingston is available only at the county level.
- ¹⁵ Total housing unit counts are taken from the U.S. Census Bureau, “Decennial Census.”
- ¹⁶ City of Kingston, Ulster County, New York, *Official Statement, \$13,470,000 Bond Anticipation Notes, 2025 Series A*, February 19, 2025, p. 10.
- ¹⁷ Closed home sales and median home sales prices are taken from the New York State Association of Realtors’ “2022 Housing Market Report,” with calculations by Office of New York State Comptroller (OSC), at www.nysar.com/news/market-data/reports/. This data is available only at the county level and is subject to change in future housing market reports.
- ¹⁸ New York State Real Property Tax Law, Section 421-p; City of Kingston, New York, *Local Law 7 of 2024*, adopted on August 6, 2024, at https://kingston-ny.gov/filestorage/8399/10476/11808/36541/67247/Local_Law_7_of_2024_%282%29.pdf; and *Local Law 6 of 2024*, adopted on July 2, 2024, at www.kingston-ny.gov/filestorage/8399/8469/48370/LL_6_of_2024.pdf.
- ¹⁹ Ulster County Legislature, New York, *Resolution No. 553.4 of 2024*, March 2025, at <https://legislature.ulstercountyny.gov/legislature/2025/resolution-no-5534-2024>.
- ²⁰ City of Kingston, New York, *Resolution 144 of 2022*, accessed through the New York State Department of Homes and Community Renewal (HCR) on February 20, 2025, at <https://hcr.ny.gov/system/files/documents/2022/08/city-of-kingston-resolution-144-of-2022.pdf>. Among other things, the New York State Housing Stability and Tenant Act of 2019 amended Chapter 576 of the Laws of 1974 to allow all localities in New York State to adopt rent stabilization.
- ²¹ City of Kingston Rent Guidelines Board, 2022 Explanatory Statement, accessed through HCR on February 20, 2025, at <https://hcr.ny.gov/system/files/documents/2024/12/2022-kingston-rgb-explantatory-statement-draft-2.pdf>. For guidance on rent stabilization in New York State, see HRC, *Rent Stabilization and Rent Control*, January 2024, at https://hcr.ny.gov/system/files/documents/2024/01/fact-sheet-01-01-2024_0.pdf.
- ²² City of Kingston Rent Guidelines Board, *2024 Explanatory Statement Final*, accessed through HCR on February 20, 2025, at <https://hcr.ny.gov/system/files/documents/2024/10/city-of-kingston-rgb-2024-explanatory-statement-final.pdf>.
- ²³ “Kingston Forward” was adopted as Chapter 405 of the Laws of 2023, and can be found at https://kingston-ny.gov/filestorage/8399/8469/48370/Kingston_Form_Based_Code_adopted.pdf. For additional information on Kingston’s new zoning code, go to <https://engagekingston.com/kingston-forward>. Kingston announced the awards in a press release: “City of Kingston Receives NYCOM Local Government Award and Prestigious 2024 CNU Charter Award for New Zoning Code,” May 17, 2024, at www.kingston-ny.gov/news/?FeedID=3142.
- ²⁴ Unless stated otherwise, all financial data, including revenues, expenditures and debt, is taken from the annual financial reports that local governments submit to OSC.
- ²⁵ OSC’s “COVID-19 Relief Program Tracker” provides information on the allocation of federal funding to local governments in New York State at www.osc.ny.gov/reports/covid-relief-program-tracker. Detailed data on allocations to each local government is available for download at www.osc.ny.gov/files/reports/excel/payments-non-entitlement-units-12-31-22.xlsx.

Notes

- ²⁶ To view sales tax sharing summaries for each county, see OSC's "Local Sales Tax Sharing in New York State" interactive map at www.osc.ny.gov/local-government/local-sales-tax-sharing-new-york-state.
- ²⁷ State Fiscal Year 2024-25 Enacted State Budget, Chapter 53 of the Laws of 2024, Aid to Localities Appropriation, p. 1,423. OSC tracks Aid and Incentives for Municipalities and Temporary Municipal Assistance payments at www.osc.ny.gov/local-government/data/aid-and-incentives-municipalities-aim-and-temporary-municipal-assistance-tma.
- ²⁸ For a 2022 OSC report highlighting the state's Aid and Incentives for Municipalities program, see *Aid and Incentives for Municipalities: New York State's Local Revenue Sharing Program* at www.osc.ny.gov/files/local-government/publications/2022/pdf/revenue-sharing-aim-2022.pdf.
- ²⁹ See OSC, *Fiscal Stress Monitoring System Manual*, January 2022, "Appendix E," p. 13, at www.osc.ny.gov/files/local-government/fiscal-monitoring/pdf/system-manual.pdf.
- ³⁰ "Available fund balance" is defined as unassigned fund balance plus assigned unappropriated fund balance (account codes 915 and 917). "Expenditures" is defined as "expenditures and other uses." For more information, see OSC, *Fiscal Stress Monitoring System Manual*, January 2022, "Appendix A," p. 8.
- ³¹ City of Kingston, Ulster County, New York, *Official Statement, \$13,470,000 Bond Anticipation Notes, 2025 Series A*, February 19, 2025, p. 23-24.
- ³² City of Kingston, New York, press release: "Kingston Fire Department Will Provide Ambulance Service Beginning January 1, 2024," December 29, 2023, at www.kingston-ny.gov/news/?FeedID=3072.
- ³³ City of Kingston, Ulster County, New York, *Official Statement, \$13,470,000 Bond Anticipation Notes, 2025 Series A*, February 19, 2025, p. 21.
- ³⁴ Common Council of the City of Kingston, Ulster County, New York, *Local Law 13 of 2024*, October 29, 2024, at www.kingston-ny.gov/filestorage/8399/10476/11808/11810/Local_Law_13_of_2024.pdf; and Office of the Mayor, City of Kingston, Ulster County, New York, *2025 Budget Letter*, October 18, 2024, at https://kingston-ny.gov/filestorage/8463/8511/8654/8656/2025_Budget_Letter.pdf.
- ³⁵ Fiscal Stress Monitoring System (FSMS) scores are based on local government annual financial data reported to OSC. For more information on FSMS, go to www.osc.ny.gov/local-government/fiscal-monitoring.
- ³⁶ Kingston's most recent general obligation long-term debt rating of AA- from S&P Global was affirmed in March 2025. All ratings issued by S&P Global can be accessed with an account at www.spglobal.com/en.
- ³⁷ City of Kingston, Ulster County, New York, *Official Statement, \$7,705,000 Bond Anticipation Notes, 2023 Series A (Renewals)*, August 15, 2023, p. 2, at <https://emma.msrb.org/P11691579-P11301069-P11731809.pdf>.
- ³⁸ City of Kingston, Ulster County, New York, *Official Statement, \$13,470,000 Bond Anticipation Notes, 2025 Series A*, February 19, 2025, p. 17 and City of Kingston, Ulster County, New York, *Official Statement, \$11,500,000 Bond Anticipation Notes, 2024 Series A*, March 5, 2024, p.2, at <https://emma.msrb.org/P21782316-P21368245-P21806685.pdf>. Chapter 11 of the Laws of 2000 established the Kingston Library as a special legislative district encompassing the City of Kingston. The library has its own elected board of trustees and voter-approved budget, and the city levies taxes and issues debt on its behalf.
- ³⁹ City of Kingston, Ulster County, New York, *Official Statement, \$4,726,476 Bond Anticipation Notes, 2024 Series E*, October 4, 2024, p. 1, at <https://emma.msrb.org/P11793076-P11375479-P11813770.pdf>.
- ⁴⁰ The Constitutional Debt Limit restricts how much debt cities can incur. The debt limit is a percentage of the five-year average full valuation of taxable property within a municipality. Debt issued for the purpose of water supply and distribution and certain types of short-term borrowings is excluded from the debt limit. Other exclusions from the debt limit include debt related to sewer projects and certain types of self-liquidating debt.

Notes

⁴¹ City of Kingston, New York, *Comprehensive Plan*, adopted on March 16, 2016 and updated on November 12, 2020, at https://kingston-ny.gov/filestorage/8463/10953/13539/1-Kingston_2025_Updated_Nov_2020.pdf.

⁴² For information on Kingston's Downtown Revitalization Initiative projects, see City of Kingston, "Downtown Revitalization Initiative," at <https://www.kingston-ny.gov/DRI>.

⁴³ United States Department of Transportation, *RAISE 2023 Award Fact Sheets*, June 30, 2023, p. 110, at www.transportation.gov/sites/dot.gov/files/2023-06/RAISE%202023%20Fact%20Sheets_2.pdf.

⁴⁴ City of Kingston, New York, *Comprehensive Plan*, adopted on March 16, 2016 and updated on November 12, 2020; and SUNY Ulster, "Kingston Center of SUNY Ulster."

⁴⁵ City of Kingston, Ulster County, New York, *Senator Schumer Secures \$1.5M for City of Kingston Waterfront Resiliency Project*, March 28, 2024, at <https://kingston-ny.gov/news/?FeedID=3113>; and Office of New York State Senator Michelle Hinchey, "Hinchey Delivers \$6M for Rondout Creek Bulkhead Stabilization," April 23, 2024, at www.nysenate.gov/newsroom/press-releases/2024/michelle-hinchey/hinchey-delivers-6m-rondout-creek-bulkhead.

⁴⁶ Industrial development agencies are required to submit financial data and project-level data (e.g., project value, tax exemptions, jobs created and retained, etc.) to OSC on an annual basis.

⁴⁷ In February 2025, OSC released *Boom or Bust? Federal Relief Aid and Local Government Finances in New York State*, a report that examines the ways that federal stimulus funding received by local governments, as well as volatile annual state and local revenue sources, can impact local budgeting. To download this report, go to www.osc.ny.gov/files/local-government/publications/pdf/fiscal-cliffs.pdf.

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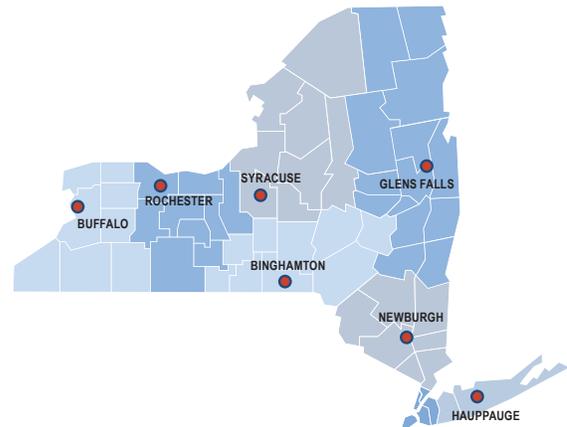
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