

OFFICE OF THE ULSTER COUNTY COMPTROLLER

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2019 Third Quarter Financial Report: Revenues, Expenditures, Cash Balances, Economic Outlook & Tax Stabilization Reserve Fund

February 6, 2020

Overview

This financial report highlights aspects of Ulster County’s fiscal status as of the third quarter of 2019 (ending September 30th), provides a focus section on Ulster County’s Tax Stabilization Reserve Fund (“Fund”), and includes the following:

- Year-to-date results of expenditures and revenues at quarter end;
- Cash balances;
- Regional economic indicators; and
- The purpose of the Tax Stabilization Reserve Fund – as defined by New York State General Municipal Law and described by the New York State Office of the State Comptroller (“NYS OSC”) – as well as its local history, usage, and unexpended balance.

Notes: To provide the most up-to-date and readily available financial data, we have used *unaudited* and *unofficial* amounts as reported within Ulster County’s financial management system at the time the data was collected for the purposes of this review. Actual results are not final, may vary, and are subject to change.

The “County Budget,” as identified and described herein, reflects the original amounts found within the 2019 Adopted Budget (i.e. without amendments) for all operating and non-operating departmental budgets, including governmental and proprietary funds. Expenditures include year-to-date transaction totals in addition to encumbered amounts.

The “Departments,” as identified and described herein, reflect those reporting units as created and maintained by the Executive’s Office that are listed within the Annual Budget Presentation. While these do not exactly match stand-alone County Departmental Units as they generally operate and are traditionally known, we have maintained the information in this format for consistency and comparative purposes.

Third Quarter Revenues, Expenditures, and Cash Balances

Revenues

The County realized \$203.9 million in revenues through the third quarter with \$329.3 million in total financing sources included within the 2019 Adopted Budget. This figure contains State, Federal, and Local Aid attributed to capital project activity of \$2.6 million that was not included within budgeted amounts. Overall, the County’s revenues as of the end of the third quarter represented 62% of the Adopted Budget. The largest sources of revenue can be attributed to \$76.5 million in Real Property

Tax collections along with Sales Tax collections of \$75.0 million (found within Non-Property Tax Items). The following chart details year-to-date revenues recorded and budgeted amounts for 2019:

Revenues by Category 9.30.19 YTD					
Category	Total YTD Transactions	Less: Cap Projects	Total Revenues YTD	Total Adopted Budget	% of Total Adopted Budget
Departmental Income	6,111,738	-	6,111,738	10,388,551	59%
Federal Aid	4,687,620	(730,363)	3,957,257	35,975,331	11%
Fines and Forfeitures	269,708	-	269,708	493,968	55%
Interfund Revenues	3,933,448	-	3,933,448	5,221,474	75%
Interfund Transfers In	13,300	-	13,300	-	0%
Intergovernmental Charges	8,055,464	(526,200)	7,529,264	9,308,274	81%
Miscellaneous Local Sources	501,624	-	501,624	954,100	53%
Non-Property Tax Items (incl. Sales Tax)	77,895,479	-	77,895,479	126,226,458	62%
Other Financing Sources (incl. Fund Balance)	-	-	-	9,060,561	0%
Proceeds of Obligations	-	-	-	-	0%
Real Property Tax Items	4,431,147	-	4,431,147	5,440,000	81%
Real Property Taxes	76,509,449	-	76,509,449	75,509,031	101%
Sale of Property and Compensation for Loss	1,410,770	-	1,410,770	1,449,100	97%
State Aid	20,997,354	(1,334,309)	19,663,045	47,643,471	41%
Use of Money and Property	1,645,982	-	1,645,982	1,585,970	104%
Grand Total	206,463,084	(2,590,872)	203,872,211	329,256,289	62%

Non-Property Tax Items consist of a variety of tax revenues, including Hotel/Motel Room Occupancy Tax, Sales Tax, and other surcharges collected by the County. The County’s financial management system states that 62% (or \$77.9 million) of Sales Tax revenue had been collected through the third quarter. However, this amount does not include \$23.7 million in revenues related to the entire months of August and September due to the method of entry of sales tax information by the Department of Finance. Therefore, the County received 80% of 2019 budgeted figures (or \$101.6 million) through September, indicating growth that is well-above budgeted projections.

If we elect to dive a little deeper into revenue projections, appropriated fund balance and appropriated reserves should technically not be included when calculating the percentage of revenue received compared to budgeted revenue, as those appropriated amounts are monies infused into the budget as a placeholder until the end of the year once the County determines if it is actually needed or going to be utilized. If we remove the \$9.1 million budgeted Fund Balance appropriation from the \$329.3 million Adopted Budget then the goal revenue for the year was \$320.2 million. Moreover, once we add the sales tax revenues that should have been recorded for the quarter, the County accounted for \$227.5 million – or 71.1% of goal revenues.

For more information regarding revenues of each “Department,” please see Appendix A of this report that includes budgeted and amended amounts, as well as total year-to-date transactions.

Expenditures

Through the end of the third quarter, the County had expended \$234.0 million, including \$25.7 million attributed to capital projects. The annually adopted operating budget does not account for capital expenses because they are budgeted per project rather than on a yearly basis. Therefore, the County has expended \$208.3 million of its \$329.3 million budget as of the end of the third quarter for 2019.

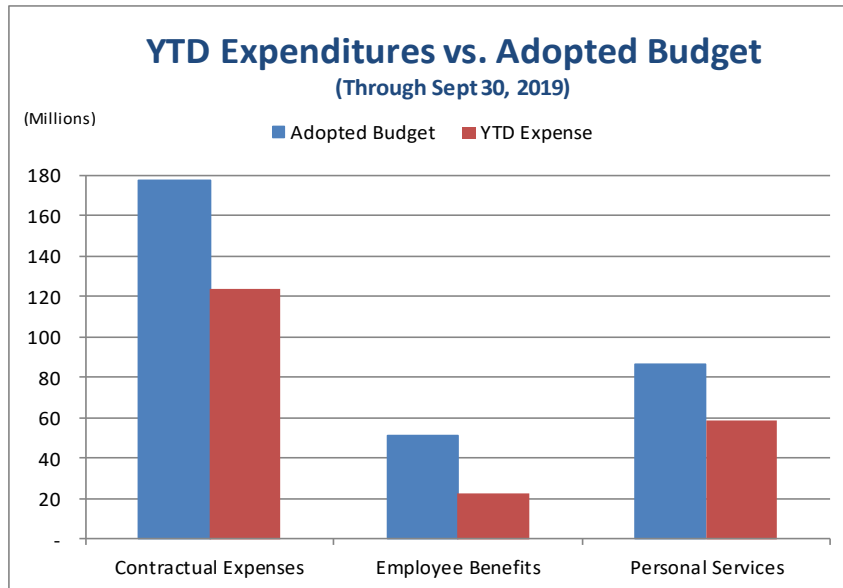
As shown in the “Combined Total” column of the following chart, the County spent and/or encumbered \$58.9 million on salaries (“Personal Services”), \$22.4 million on “Employee Benefits,” \$123.2 million on “Contractual Expenses,” and \$3.8 million on other charges such as payments between funds, capital outlays, and debt service obligations. Based on the data reflected within the County’s financial management system, about 63% of the 2019 Adopted Budget has been expended and/or encumbered as of September 30, 2019. When comparing the actual expenditures of 2019 to the prior year, the County has expended \$2.2 million more in 2019 than 2018 through the third quarter.

Expenditures by Category 9.30.19 YTD						
Category	Total YTD Encumberances	Total YTD Transactions	Less: Cap Projects	Combined Total	Adopted Budget	% of Total Budget
Contractual Expenses	6,027,043	122,124,611	(4,915,263)	123,236,392	177,440,196	69%
Debt Service	-	1,470,364	-	1,470,364	12,095,525	12%
Employee Benefits	-	22,394,288	-	22,394,288	51,088,080	44%
Equipment & Capital Outlay	9,077,534	13,998,925	(20,807,521)	2,268,938	2,218,349	102%
Personal Services	-	58,875,429	-	58,875,429	86,414,139	68%
Transfers	-	13,300	-	13,300	-	-
Grand Total	15,104,577	218,876,917	(25,722,783)	208,258,710	329,256,289	63%

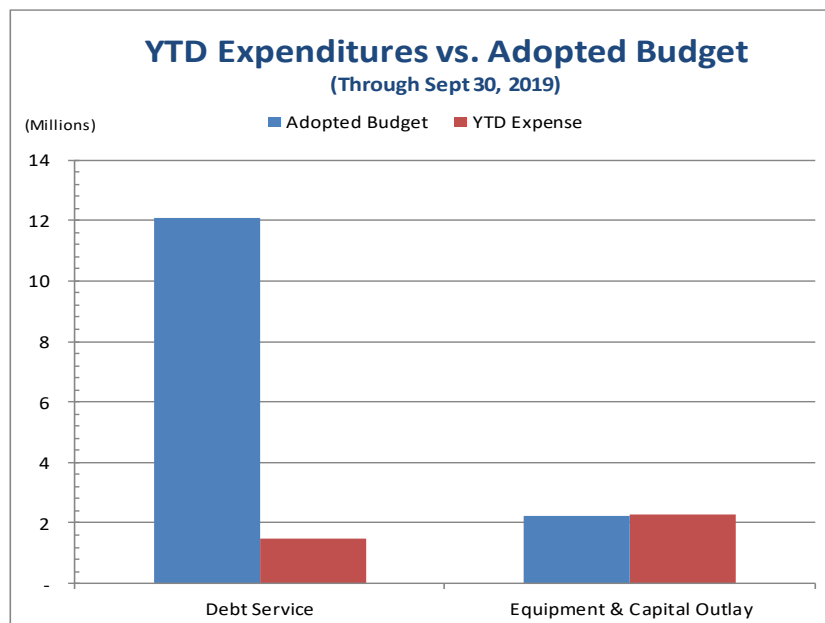
*Encumbered amounts generally refer to funds that have been reserved for purchase requisitions. Capital projects are often funded with long-term debt and are not included in the annual Adopted Budget. For purposes of this analysis, we have deducted capital project totals when analyzing percentages of Adopted Budget amounts.

When analyzing expenditures by “Category,” we see that “Contractual Expenses” and “Personal Services” fall in line with 2019 expectations at 69% and 68% of originally adopted amounts, respectively.

“Employee Benefits” are slightly above expected levels at 44% of adopted figures. Compared to the previous year, third quarter expended “Employee Benefits” were at 40% of total budgeted amounts for 2018, and the County expended 92% of the budgeted amount by year end. NYS retirement payments that are categorized as “Employee Benefits” are not made until late in the financial year, which contributes to the deviation from expected results.



“Equipment & Capital Outlay” expenditures were already at 102% of 2019 budgeted amounts as of the close of the third quarter. Lastly, Ulster County’s “Debt Service” expenses through the third quarter were only 12% of budgeted amounts because most payments are made in November based on maturity dates. Similarly, 14% of budgeted amounts was expended by the same time in 2018. No budget amendments were made to this category, and the full amount is expected to be expended.



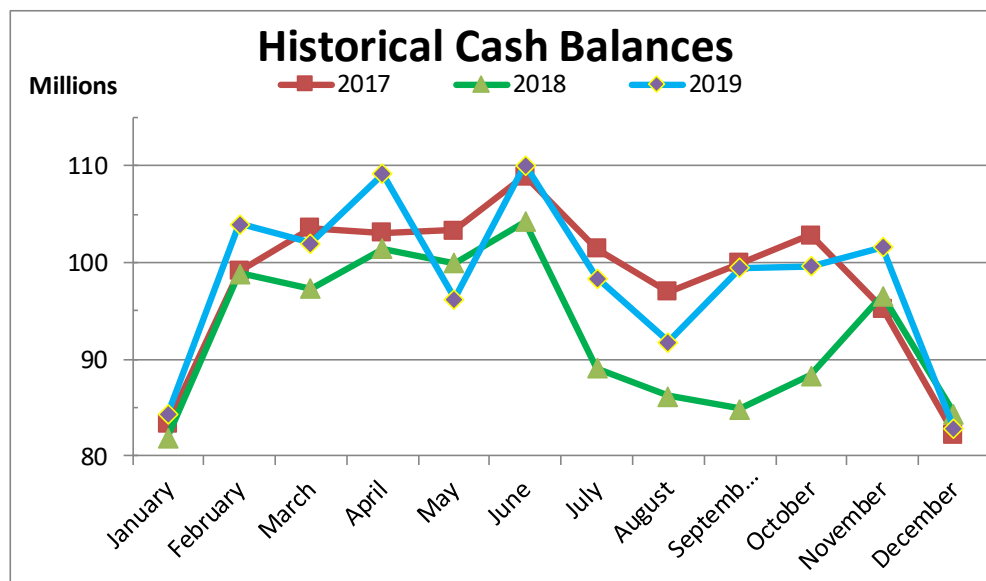
In sum, total expenditures were at 63% as of the close of the third quarter, which were in line with annual budgetary expectations and prior year results.

From July 1st through September 30th of 2019, the County paid over 6,800 invoices, totaling about \$36.3 million. Sales tax distributions and other payments to the City of Kingston, as well as three major contractors for road and bridge work within the County were the largest categories of payments during the third quarter. For a monthly breakdown of County payments to vendors, please see the “Vendor Payment Database” that is available at the Comptroller’s website and current through year end (<https://comptroller.ulstercountyny.gov/>).

For more details regarding expenditures of each “Department,” including their 2019 Adopted and Amended Budgets, as well as year-to-date spending information through the third quarter, please see Appendix B.

Cash Balances

The County’s cash balance in 2019 trended just above the average amount identified at the same time over the past three years. Cash on hand as of the end of the third quarter was about \$99.5 million, which is close to the balance in 2017. The cash amounts are presented as they were stated within the County’s financial management system at the time this report was drafted and do not include cash accounts that are maintained by departments outside of the Department of Finance’s purview. Cash balances fluctuate throughout the year, reflecting various inflows and outflows as demonstrated in the graph below:



As shown by the preceding graph, cash balances tend to decline toward the end of the calendar year. January cash balances are usually improved by the first installment of property taxes, which are due in February of each year. Cash balances in 2019 are above the levels of 2018 but appear to be within the expected range in comparison to prior years’ results.

Economic Outlook

Housing Indicators

Traditional economic indicators show a rosy picture for Ulster County especially as home sales have risen. According to the New York State Association of Realtors, 2019 home sales in Ulster were 2,247 – an increase of 5.2% over 2018.¹ Median home sale prices increased from \$230,000 in 2018 to \$248,000 in 2019 – a gain of 7.8%.² While this increase provides economic benefits to home sellers, renters have felt the pinch of increased rent. For example, average rent and median rent for high demand two-bedroom apartments rose 4.8% and 9.2%, respectively, between 2017 and 2018 according to the Ulster County Rental Housing Survey.³ Rents for studio and one bedroom units did not appreciate significantly between 2017 and 2018, but anecdotal evidence suggests that rents are rising as ownership has transitioned on many multi-unit rental properties during 2018 and 2019.⁴ For more current information, the forthcoming 2019 Ulster County Rental Housing Survey should be illuminating.

In December 2019, the number of properties that received a foreclosure filing in Ulster County, NY was 20% lower than the previous month and 29% higher than the same time last year.⁵ Most notable is that bank owned properties in December 2019 were up 70% since November 2019 and 750% year over year from 2018.⁶

Employment and Wage Indicators

Unemployment in Ulster County remains low; however, there was a slight uptick in the December 2019 year over year results, rising to 3.7% from 3.6% in 2018.⁷

This historically low unemployment does not capture the situations of many people living in the county who may be experiencing stagnant wages and rising prices. According to data from the Bureau of Labor Statistics, we have seen the median hourly wage grow in Ulster County from \$20.95 in 2014 to \$23.14 in 2018. Wage statistics lag by a significant time period, making it hard to see the current challenges working people experience in Ulster County as wages and housing prices rise. As of

¹ “Annual Report on the New York State Market for Residential Real Estate Activity in the State of New York,” by the New York State Association of Realtors, Inc. (2019). Available at https://www.nysar.com/docs/default-source/Stats/nysar_annual_2019.pdf?sfvrsn=0

² Id.

³ “2018 Ulster County Rental Housing Survey,” by the Ulster County Planning Department (April 2019). Available at https://ulstercountyny.gov/sites/default/files/documents/planning/2018_Report.pdf

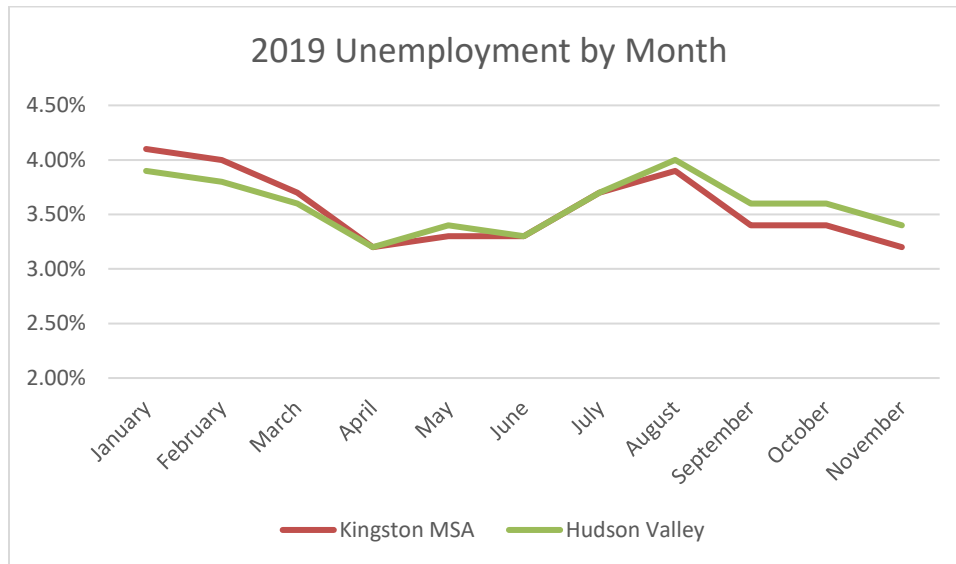
⁴ “Controversial landlord ramps up in the Hudson Valley,” by Georgia Kromrei (May 2019). Available at https://therealdeal.com/tristate/issues_articles/controversial-landlord-ramps-up-in-the-hudson-valley/

⁵ “Ulster County Real Estate Statistics & Foreclosure Trends Summary,” by RealtyTrac. Available at <https://www.realtytrac.com/statsandtrends/ny/ulster-county/>

⁶ Id. at “Foreclosure Trends.”

⁷ “Employed, Unemployed, and Rate of Unemployment By Place of Residence For New York State and Major Labor Areas,” by the NYS Dept. of Labor (December 2019). Available at <https://www.labor.ny.gov/stats/pressreleases/prtbur.pdf>

December 31, 2019, the minimum wage in Ulster County increased from \$11.10 per hour to \$11.80.⁸ This boost may assist working Ulster County residents but will also impact businesses.



Future Trends

While the latter half of 2019 gave the overall appearance of a robust economy despite lagging wage growth indicators, there may be significant challenges ahead. New York State has experienced 11 years of growth, and the cyclical nature of the economy may result in a downturn that could impact job creation, investment, and tax revenues such as sales and occupancy tax. More importantly, uncertainty with respect to complex and consequential matters such as a changing political environment and the Coronavirus make reliance on existing patterns of trade difficult. Finally, even if global and national issues do not significantly impact our local economy in the short term, the \$6 billion New York State budget deficit is anticipated to put further financial pressures on counties through a variety of mechanisms, including possibilities such as the state no longer covering New York City's local share of Medicaid cost increases and penalizing counties that do not stay within the Medicaid 3% spending cap and the 2% real property tax cap.

While there is the possibility that revenues and additional expenses will impact County finances in the coming months, Ulster County has several funds in place to address these types of situations, including our Fund Balance, Reserve Fund, and Tax Stabilization Reserve Fund. The next section of this report sheds light on the Tax Stabilization Reserve Fund.

⁸ New York State Labor Law § 650.

Tax Stabilization Reserve Fund

What is a Tax Stabilization Reserve Fund?

Economic trends directly affect the ability of governmental entities to adjust revenues and expenditures to meet their operational needs. Financial flexibility is often required when adopting annual budgets due to underperforming revenues, large expenses, or unexpected and major events that can tremendously impact overall fiscal health. Through ongoing, forward-thinking preparation and saving, local governments can help lessen these economic shocks to their budgets and real property tax levy. The current and future financial obligations of both the government and taxpayer must be as equitable as possible when the decision is made to amass or allocate reserves. Therefore, these types of funds provide a lawful – and at times prudent – means for a local government to accumulate cash for future outlays without further burdening its tax base.

Reserve funds have specific intended purposes and requirements as set forth in law. Contingency and Tax Stabilization Reserve Funds are authorized by NYS General Municipal Law Section 6-e and created “[t]o finance certain unanticipated revenue losses or unanticipated expenditures chargeable to the ‘eligible portion of the annual budget,’ and to lessen or prevent projected increases in excess of 2.5 percent of the amount of the real property tax levy needed to finance the eligible portion of the annual budget.”⁹ For County purposes, the “eligible portion of the annual budget” signifies the General Fund’s share of the adopted budget. The County Legislature is empowered to create such a fund via legislative resolution, subject to permissive referendum if applicable; monies may be used for the reasons previously described if recommended by the Chief Executive Officer (i.e. County Executive) and agreed to by at least 2/3 of the Legislature.¹⁰

As far as monies for the Fund, “[b]udgetary appropriations, unappropriated unreserved fund balance, and such revenues not required by law to be paid into any other fund or accounts” are designated as acceptable sources; moreover, “the balance of the [F]und [shall not] exceed 10 percent of the [General Fund portion of the annual budget].”¹¹ According to state law, “the moneys in the [Fund] shall be deposited in one or more of the banks or trust companies designated [...] as depositories of the funds of [the County] [and] [a]ny interest earned or capital gain realized on the money so deposited or invested shall accrue to and become part of such fund.”¹² Further, the Chief Fiscal Officer must account for the Fund “separate and apart from all other funds” and show the source, date, and amount of funding, accumulated interest, any capital gains or losses resulting from investment activity, and the dates and amounts of any appropriations.¹³

⁹ “Local Government Management Guide: Reserve Funds,” by the Office of the NYS Comptroller – Division of Local Government and School Accountability (January 2010).

¹⁰ Id.

¹¹ Id.

¹² New York State General Municipal Law § 6-e (5)

¹³ Id.

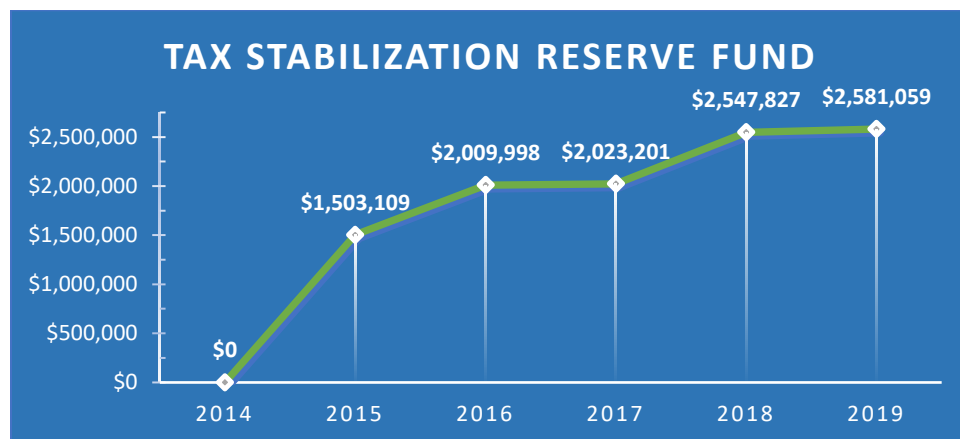
Ulster County’s Tax Stabilization Reserve Fund History

The 2015 Executive Budget first proposed the creation of the Fund “to protect County taxpayers from unsustainable and unpredictable fluctuations in County taxes.¹⁴ It was “designed to guard against unforeseen increases in County costs such as additional unfunded state mandates, increased pension costs or cuts in State Aid” and intended to offer “the type of stability and fiscal responsibility that the NYS Comptroller’s Office and [the County’s] bond rating agencies recommended” at the time.¹⁵

The Ulster County Legislature subsequently approved Resolution No. 405 of 2014, “establishing a Tax Stabilization Reserve Fund of the County of Ulster under Section 6-e of the NYS General Municipal Law.”¹⁶ The Fund was initially established in the amount of \$1.5 million, which was included in the 2015 Adopted Budget.

The 2015 audited financial statements indicated that the balance of the Fund at the end of 2015 was \$1,503,109 and suggested the Fund would be increased by \$500,000 in 2016. The 2016 financial statements showed the Fund’s amount at the end of the year at \$2,009,998; however, there was no mention of plans for additional contributions during 2017 in either the 2016 financial statements or the 2017 budget documents. Accordingly, the 2017 financial statements indicated only interest earned during the year as the balance rose to \$2,023,201. However, the 2018 budget documents mentioned an additional \$500,000 in funding. The 2018 financial statements showed an increase of slightly more than the amount budgeted due to interest revenues, and the Fund increased to \$2,547,827 as of the end of the year. Growth in 2019 was attributed to interest in the amount of \$33,232, which raised the overall value of the Fund to \$2,581,059.

The following chart shows the balance of the Tax Stabilization Reserve Fund since its creation through the end of 2019:



¹⁴ “2015 Ulster County Executive Budget,” by County Executive Michael P. Hein. Available at <https://ulstercountyny.gov/sites/default/files/documents/2015-Executive-Budget.pdf>

¹⁵ Id.

¹⁶ Ulster County Legislative Resolution No. 405 of 2014. Available at <https://ulstercountyny.gov/legislature/resolution-no-405>

The County is allowed to contribute to the Fund at the close of a given year if unassigned surplus amounts exist and as long as the Fund remains below 10% of the General Fund portion of the annual budget. The 2019 General Fund portion of the budget was \$286,699,124; therefore, the maximum allowable amount of the Fund would be \$28,669,912. However, the balance of the Fund at the end of 2019 represented less than 1% of the eligible portion of the annual budget.

Access to the Funds

As previously mentioned, general access to any portion of the Fund requires that usage be recommended by the County Executive and adopted via resolution by at least two thirds of the Legislature. However, there are still limitations to the amount of monies that can be taken from the Fund, depending whether the County intends to use the Fund in its contingency capacity or for tax stabilization.

If utilizing the Fund in its contingency capacity, the County may only use monies for the portion of unanticipated revenue loss or unanticipated expenditure that, “as a matter of law, cannot be financed from monies available in any other account or funds.”¹⁷ The determination of the maximum amount available for usage can be described by the following:

The maximum to be utilized to finance *unanticipated revenue loss* shall equal the lesser of:

Total Revenue Actually Received (Base Year)	-	Total Revenue Actually Received (Current Year)
OR		
Total Estimated Revenue (Current Year)	-	Total Revenue Actually Received (Current Year)

The maximum to be utilized to finance *unanticipated expenditures* shall equal the lesser of:

Amount of Unanticipated Expenditure + Amount Appropriated (Current Year)	-	Amount Appropriated (Current Year)
OR		
Amount of Unanticipated Expenditure + Amount Appropriated (Current Year)	-	Actual Expenditure (Base Year)

¹⁷ “Local Government Management Guide: Reserve Funds”

If accessing the Fund in its tax stabilization capacity, the amounts to be utilized are approved during the budget process and serve as a mechanism to avoid passing on the full increase in real property taxes to residents in the current year. The maximum amount to be utilized to lessen or prevent a projected tax increase in excess of 2.5 percent shall be:

Projected (Budgeted) Amount of Real Property Tax Levy (General Fund Portion of Subsequent Year)	-	102.5% of Real Property Tax Levy (General Fund Portion of Current Year)
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Unexpended Balances

Unexpended balances of the Tax Stabilization Reserve Fund are permitted to be “transferred to a Retirement Contribution Reserve Fund” after a public hearing with suitable notice and via legislative resolution without a referendum.¹⁸ Retirement Contribution Reserve Funds are “[f]or the payment of ‘retirement contributions,’ which are defined as all or any portion of the amount payable to either the New York State and Local Employees’ Retirement System or the New York State and Local Police and Fire Retirement System[.]”¹⁹ All monies expended must be documented to confirm that amounts were spent on eligible expenditures.

If the Legislature finds that the Retirement Contribution Reserve Fund is unneeded then it may be terminated by resolution. Unexpended balances of this Retirement Contribution Reserve Fund could be authorized for transfer to other reserve funds so long as they are supported by the same tax base. Those reserve funds include: Capital Reserve Funds, Repair Reserve Funds, Snow & Ice Removal and Road Repair Reserve Funds, as well as a return to the Tax Stabilization Reserve Fund.

The Tax Stabilization Reserve Fund is a prudent financial planning tool that enables the County to absorb potential impacts from unanticipated reduced revenues or increased expenditures.

¹⁸ Id.

¹⁹ Id.

Appendix A

Departmental Revenues % of Total Budget 1.1.19 Through 9.30.19

Department	Adopted Budget	Amended Budget	YTD Transactions	Prior Year YTD
Arson Task Force	\$ -	\$ -	\$ 2,472	\$ -
Assessment	14,250	14,250	8,326	6,030
Benefits and Awards	10,693,655	10,693,655	10,590,546	9,829,429
Buildings	802,019	802,019	771,729	1,580,622
Bus Operations	3,887,719	4,276,732	1,806,454	2,264,386
Central Data Processing	70,400	70,400	52,241	22,652
Central Garage	353,700	353,700	53,992	174,711
Child Care	16,765,000	16,765,000	7,842,561	6,752,261
Clerk	2,888,229	2,888,229	1,892,149	1,922,671
Commissioner of Finance	9,134,342	9,134,342	7,672,517	7,453,411
Community College Tuition	75,000	75,000	78,915	79,225
Contracted Mental Health Service	7,028,042	7,110,389	4,223,074	5,235,194
Day Care	3,138,530	3,138,530	194,556	(93,728)
Disability Insurance, Emp Ben	9,400	9,400	595	600
Distribution of Sales Tax	122,435,116	124,935,116	74,981,964	71,036,412
District Attorney	664,272	664,272	375,471	416,210
Elections	330,723	554,714	12,139	42,333
Emergency Aid for Adults	80,300	80,300	5,525	627
Engineering	-	-	-	2,361
Environmental Control	208,620	355,210	123,126	24,340
Family Assistance	7,435,357	7,435,357	872,231	710,670
Fire Protection	5,172	10,322	-	-
Historian	-	-	370	360
Home Energy Assistance	127,000	127,000	151,315	28,163
Hospital & Medical, Emp Ben	1,000,000	1,000,000	1,173,529	1,376,739
Jail	1,499,510	1,499,510	308,998	665,720
Job Training and Services	683,619	683,619	470,226	436,930
Job Training, Administration	915,526	915,526	689,242	733,572
Job Training, Participant Suppt	6,000	6,000	1,900	3,600
Juvenile Delinquent	66,850	66,850	30,894	17,687
Law	130,150	130,150	588	85
Legislative Board	50,943,308	50,943,308	51,943,726	52,666,716
Machinery	3,244,884	3,244,884	3,250,795	3,017,450
Maintenance of Roads & Bridges	11,188,914	11,188,914	11,169,493	11,246,219
Medical Assistance	(520,000)	(520,000)	1,588	-
Medical Assistance - MMIS	800,000	800,000	305,315	882,489
Medical Examiner	700	700	1,460	415
Mental Health Administration	662,702	662,702	589,662	997,222
Mental Health Programs	8,000	8,000	3,363	6,770
Municipal Court	35,000	35,000	3,585	12,981

Departmental Revenues % of Total Budget 1.1.19 Through 9.30.19				
Department	Adopted Budget	Amended Budget	YTD Transactions	Prior Year YTD
Narcotics Addiction Ctrl Service	919,122	919,426	855,461	686,475
Off Street Parking	46,200	46,200	45,075	32,037
Other Educational Activities	10,000	10,000	1,903	1,396
Other Long Term Debt	-	-	-	601
Other Public Safety	105,408	126,374	20,513	73,994
Parks	191,100	191,100	197,002	190,439
Permanent Improvements	3,692,042	4,622,928	2,403,066	1,748,688
Personnel	46,000	46,000	35,205	32,304
Planning	530,000	530,000	98,054	192,731
Probation	2,759,836	2,759,836	799,067	1,230,949
Programs for the Aging	2,213,210	2,354,290	833,865	984,114
Public Defender	1,170,992	1,253,541	11,620	12,893
Public Health	2,988,236	3,063,236	1,720,381	1,691,838
Public Safety Communication(911)	1,310,916	1,577,477	782,171	786,501
Public Works Administration	1,225,000	1,225,000	907,175	902,834
Purchasing	160,000	160,000	72,247	79,915
Rehabilitation Services	39,250	39,250	12,782	8,210
Rehabilitation, Loans & Grants	-	1,322,305	182,415	58,884
Safety Net	2,657,984	2,657,984	727,416	568,812
Sealer Weights & Measures	92,242	92,242	65,176	66,279
Self Insurance, Administration	37,000	37,000	4,118	-
Serial Bonds	10,295,525	10,295,525	10,333,143	10,359,582
Services for Recipients	617,389	617,389	75,302	(26,907)
Sheriff	1,468,615	1,468,615	873,129	950,503
Snow Removal	100,000	100,000	116,799	128,708
Social Services Administration	28,313,521	28,958,657	319,644	4,930,712
State Retirement, Emp Ben	566,491	566,491	-	-
Tourism	90,709	90,709	93,788	89,276
Traffic Control	-	-	-	-
Unallocated Insurance	321,100	321,100	131,667	128,605
Undistributed Revenues	8,982,711	8,982,711	-	-
Veterans Services	465,080	465,080	72,801	15,334
WIC Program	762,409	762,409	398,394	401,312
Youth Programs	266,192	266,192	26,201	(1)
Grand Total Governmental Funds	\$ 329,256,289	\$ 336,088,167	\$ 203,872,211	\$ 205,880,550
General Government, Cap Proj	-	29,867,306	7,221	91,764
Community College, Cap Proj	-	11,683,682	53,283	449,484
Public Safety, Cap Proj	-	5,318,925	69,750	-
Highway, Cap Proj	-	28,570,607	618,991	369,324
Other Transportation, Cap Proj	-	5,025,466	525,480	800,000
Other Economic Dev, Cap Proj	-	3,530,107	16,764	527,200
Recreation, Cap Proj	-	14,671,087	1,299,383	1,742,321
Grand Total Capital Project Funds	\$ -	\$ 98,667,180	\$ 2,590,872	\$ 3,980,093
Grant Total All Funds	\$ 329,256,289	\$ 434,755,347	\$ 206,463,084	\$ 209,860,642

Appendix B

Departmental Expenditures % of Total Budget 1.1.19 Through 9.30.19					
"Department"	Total Adopted Budget	Total Amended Budget	Total YTD Encumbrances	Total YTD Transactions	Total Prior Year YTD
Arson Task Force	\$ 58,107	\$ 72,060	\$ 4,748	\$ 35,351	\$ 30,137
Assessment	501,657	499,157	-	287,070	234,762
Benefits and Awards	7,932,000	7,932,000	-	4,222,168	3,206,558
Bond Anticipation Notes	950,000	950,000	-	-	(29,123)
Budget	353,002	353,002	-	156,353	203,615
Buildings	8,711,628	8,755,679	359,970	5,128,210	5,351,334
Bus Operations	5,728,870	6,157,862	34,861	3,432,089	3,323,299
Central Data Processing	7,298,810	7,487,279	477,813	4,633,292	4,216,510
Central Garage	824,869	824,869	-	499,839	441,975
Child Care	25,895,000	30,340,921	-	19,688,488	18,098,959
Clerk	4,378,436	4,423,059	12,968	2,621,962	2,524,924
Clerk of Legislative Board	1,247,900	1,269,808	23,303	644,242	589,596
Commissioner of Finance	4,294,151	4,387,969	3,104	2,507,339	2,606,648
Community College Tuition	3,900,000	3,800,000	-	1,855,671	1,792,181
Comptroller	895,722	895,722	24	433,676	452,827
Conservation	441,500	464,375	-	243,625	348,281
Contingent Account	723,471	695,921	-	-	-
Contracted Mental Health Service	8,417,561	8,377,807	358,414	6,003,328	5,716,698
Contribution to Community College	6,400,863	6,400,863	-	6,400,863	6,400,863
Day Care	3,200,000	2,832,000	-	2,055,539	2,333,598
Disability Insurance, Emp Ben	113,983	113,983	-	58,537	57,079
Distribution of Sales Tax	17,477,012	19,977,012	-	10,865,084	10,293,310
District Attorney	4,757,018	4,714,256	10,023	2,953,980	2,850,911
Elections	1,944,761	2,271,393	269,545	1,026,680	917,609
Emergency Aid for Adults	160,000	160,000	-	74,444	111,506
Engineering	476,483	490,366	30,579	267,003	284,582
Environmental Control	667,415	1,083,894	257,498	338,517	269,989
Family Assistance	10,850,000	9,450,000	-	6,761,975	7,647,412
Fire Protection	192,640	215,606	22,348	109,191	118,655
Highway Administration	3,385,872	3,385,817	450	1,370,648	1,274,740
Historian	5,950	5,950	-	-	959
Home Energy Assistance	150,000	150,000	-	21,761	4,774
Hospital & Medical, Emp Ben	2,770,065	2,684,482	-	1,797,154	1,744,444
Human Rights Commission	42,119	42,119	-	14,228	13,446
Interfund Transfer	-	13,305	-	13,300	-
Jail	22,215,692	22,630,985	192,571	13,527,767	13,271,722
Job Training and Services	683,619	676,819	-	422,665	376,298
Job Training, Administration	915,526	926,856	4,530	555,801	534,086
Job Training, Participant Suppt	6,000	6,000	-	2,000	3,600
Juvenile Delinquent	415,000	895,000	-	490,321	261,006
Law	1,785,042	1,785,240	455	885,249	908,230
Legislative Board	866,134	866,134	-	498,286	476,852
Library	80,835	80,835	-	80,835	-
Machinery	3,449,884	3,468,142	36,653	2,225,026	2,115,230
Maintenance of Roads & Bridges	4,601,711	4,501,893	47,097	2,741,543	3,013,123
Medical Assistance	15,000	15,000	-	7,881	24,391
Medical Assistance - MMIS	34,898,036	34,623,036	-	25,286,834	26,048,152
Medical Examiner	844,544	920,288	342,625	348,835	531,814
Mental Health Administration	1,332,833	1,337,418	39,159	755,574	708,704
Mental Health Programs	1,808,311	1,715,619	5,415	993,599	1,030,116
Municipal Association Dues	40,428	40,428	-	34,621	34,594

Departmental Expenditures % of Total Budget 1.1.19 Through 9.30.19					
"Department"	Total Adopted Budget	Total Amended Budget	Total YTD Encumbrances	Total YTD Transactions	Total Prior Year YTD
Municipal Court	37,646	6,476	-	4,091	12,407
Municipal Executive	1,048,322	1,048,322	55	532,639	630,037
Narcotics Addiction Ctrl Service	1,178,762	1,243,508	338,274	651,818	627,008
Off Street Parking	55,129	55,129	3,828	34,409	33,608
Other Economic Development	28,750	28,750	-	21,563	10,875
Other Educational Activities	10,000	11,300	-	1,300	-
Other Employee Benefits	2,088,411	2,163,411	-	1,286,733	1,219,243
Other Home & Comm Services	192,750	227,242	9,444	43,727	33,413
Other Performing Arts	84,500	109,250	-	75,750	67,500
Other Public Safety	692,266	675,539	6,598	347,473	386,707
Parks	435,587	501,822	23,569	367,574	420,711
Permanent Improvements	3,692,042	4,622,928	29,140	3,939,474	3,847,135
Personnel	1,407,760	1,450,403	4	866,581	787,056
Planning	1,998,576	2,333,847	305,354	971,381	1,227,827
Probation	7,558,123	7,617,906	316,529	4,217,565	3,763,502
Programs for the Aging	3,240,026	3,381,106	951	1,616,098	1,832,911
Psychiatric Exp Criminal Actions	300,000	341,174	-	181,976	78,321
Public Defender	2,944,694	3,027,243	-	1,622,827	1,387,294
Public Health	5,908,516	5,925,897	114,040	3,153,507	3,025,319
Public Safety Communication(911)	3,754,624	4,076,869	150,111	2,167,745	2,222,469
Public Works Administration	1,001,167	1,003,251	598	601,233	536,671
Purchasing	1,273,056	1,274,535	479	766,175	808,661
Rehabilitation Services	190,632	191,022	-	98,380	97,876
Rehabilitation, Loans & Grants	-	1,309,000	-	169,115	132,552
Safety Inspection	430,138	430,365	227	238,609	214,490
Safety Net	7,200,000	6,759,000	-	5,219,793	5,249,326
Sealer Weights & Measures	202,006	202,006	-	122,526	116,521
Self Insurance, Administration	2,798,655	2,798,655	-	1,554,793	1,594,376
Serial Bonds	11,145,525	11,145,525	-	1,470,364	1,477,369
Services for Recipients	650,000	1,100,000	-	757,478	418,487
Sheriff	11,506,063	12,410,464	83,049	7,136,933	6,639,366
Snow Removal	3,174,848	3,275,684	8,600	2,139,284	2,318,144
Social Services Administration	33,852,151	33,554,330	849,680	18,626,893	18,002,870
State Retirement, Emp Ben	566,491	566,491	-	-	-
State Training School	550,000	614,000	-	-	554,345
Stock Pile	295,000	280,000	20,937	171,606	189,193
Tourism	1,147,356	1,152,725	177,371	766,299	810,623
Unallocated Insurance	5,204,546	5,004,546	-	4,856,461	4,826,398
Unemployment Expenses, Emp Ben	65,000	41,500	-	17,758	22,934
Unified Court Budget Costs	22,500	33,000	-	19,891	19,845
Veterans Services	933,535	935,930	-	564,436	515,174
WIC Program	816,072	816,072	1,050	432,386	421,514
Youth Programs	469,604	470,704	23	71,562	59,373
Grand Total Governmental Funds	\$ 329,256,289	\$ 340,385,151	\$ 4,974,061	\$ 203,284,649	\$ 199,410,425
General Government, Cap Proj	\$ -	\$ 16,970,505	\$ 5,839,083	\$ 3,746,694	\$ 8,120,185
Community College, Cap Proj	-	11,325,365	181,426	195,593	159,484
Public Safety, Cap Proj	-	2,889,528	456,834	307,687	220,467
Highway, Cap Proj	-	13,370,462	2,532,894	3,178,437	7,642,425
Other Transportation, Cap Proj	-	4,850,447	706,899	644,503	800,000
Other Economic Dev, Cap Proj	-	1,438,454	18,575	-	125,392
Recreation, Cap Proj	-	12,141,779	394,804	7,519,353	3,266,334
Grand Total Capital Project Funds	\$ -	\$ 62,986,541	\$ 10,130,516	\$ 15,592,268	\$ 20,334,285
Grand Total All Funds	\$ 329,256,289	\$ 403,371,692	\$ 15,104,577	\$ 218,876,917	\$ 219,744,710