

OFFICE OF THE ULSTER COUNTY COMPTROLLER

March S. Gallagher, Comptroller



2020 First Quarter Financial Report: Economic Outlook, Revenues, Expenditures, Debt, & Cash Balances

July 2020

Overview

This financial report highlights aspects of Ulster County's fiscal status for the first quarter 2020 (ending March 31st).¹ The report includes an update on the national, state and local economy, a summary of quarterly results of budgeted to actual revenues and expenditures,² reports on current long-term debt obligations, and provides an update on cash balances.

Economy: COVID-19 had immediate effects on economic indicators for the first quarter including GDP both in New York State and industry sectors critical for Ulster County. These impacts were magnified in more recent data. The unemployment rate spiked upon initial lockdown and has ameliorated to some degree. Home sales continue to be robust with rising median sale price. Housing rental costs in Ulster County continue to rise.

Revenues: Through the end of the first quarter the County recognized 32% of budgeted revenues. Through the same quarter last year, the county recognized 33% of its budget. Although the emergence of the COVID-19 pandemic occurred toward the end of this quarter, the overall revenue effects were not noticeable during this period but are expected to have a major impact on second quarter results.

Expenditures: The County expended 15% of the budget in the first three months of the fiscal year, which is about in line with expectations. In the same quarter of the prior year the County expended 18% of its budget. The variation in percent of budget expended is due to a combination of less 2020 actual expenditures and a higher 2020 budgeted expenditure amount.

Debt: County bonds and bond anticipation notes (BANs) representing debt amounts that are subject to annual budget combined for \$126.8 million at the end of the year remain unchanged at the end of the first quarter. Last year the balance was \$114.9 million, which was \$11.9 million less.

Cash Balances: The cash balance amount for 2020 appears to be following the same trends as prior years, just at a lower level. Cash at the end of Q1 2020 is \$97.5 million which is about \$4.5 million less than first quarter 2019 and on par with the 2018 first quarter cash balances.

¹ We have used *unaudited* and *unofficial* amounts as reported within Ulster County's financial management system as of July 7, 2020, that was collected for the purposes of this review. Actual results are not final, may vary, and are subject to change. Financial information is not finalized until external audit procedures are completed, which may include audit adjustments.

² The "County Budget," as identified and described herein, reflects the original amounts found within the 2020 Adopted Budget (i.e. without amendments) for all operating and non-operating departmental budgets, including governmental and proprietary funds. *Capital Project Fund* activity in both revenues and expenditures is excluded from comparisons to budgeted amounts, as capital projects each have their own budget, which is not included in the annual operating budget. This ensures we are comparing budgeted areas to the revenues and expenditures related to those associated areas. 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.

Economic Outlook

The economy coming into 2020 was strong characterized by historically low unemployment, strong 2019 Gross Domestic Product growth and a robust housing market. Locally in Ulster County we were experiencing low local unemployment, a strong economy buoyed by the tourism industry and a wave of investment in the region. Although the NYS PAUSE Order did not go into effect until mid-March, the nation, state and county saw changes to economic indicators in the first quarter that indicate economic slow-down may have come in advance of widespread COVID impacts. Although one might expect little impact in first quarter and major impacts in the second quarter because of the economic shut down, indices show an economy responding to COVID in the first quarter.

It appears that the United States entered a recession in the first quarter after the peak of economic activity in February 2020.³ A recession is a significant decline in economic activity spread across the economy, normally visible in production, employment, and other indicators.⁴ A recession begins when the economy reaches a peak of economic activity and ends when the economy reaches its trough. Between trough and peak, the economy is in an expansion.⁵

Gross Domestic Product

Gross Domestic Product (GDP) is a comprehensive measure of U.S. economic activity. GDP is the value of the goods and services produced in the United States. The growth rate of GDP is the most popular indicator of the nation's overall economic health.

While geographic specific measures of GDP lag by as much as a full year, national, state and industry measures are available on a timely basis. National 2019 GDP was a healthy 2.3% for the year. In other words, the value of goods and services produced in 2019 exceeded that of the value produced in 2018 by 2.3%.⁶ Quarterly changes in GDP demonstrates a significant 2020 first quarter decline of 5%. Gross Domestic Product decreased at an annual rate of 32.9 percent in the second quarter of 2020.⁷

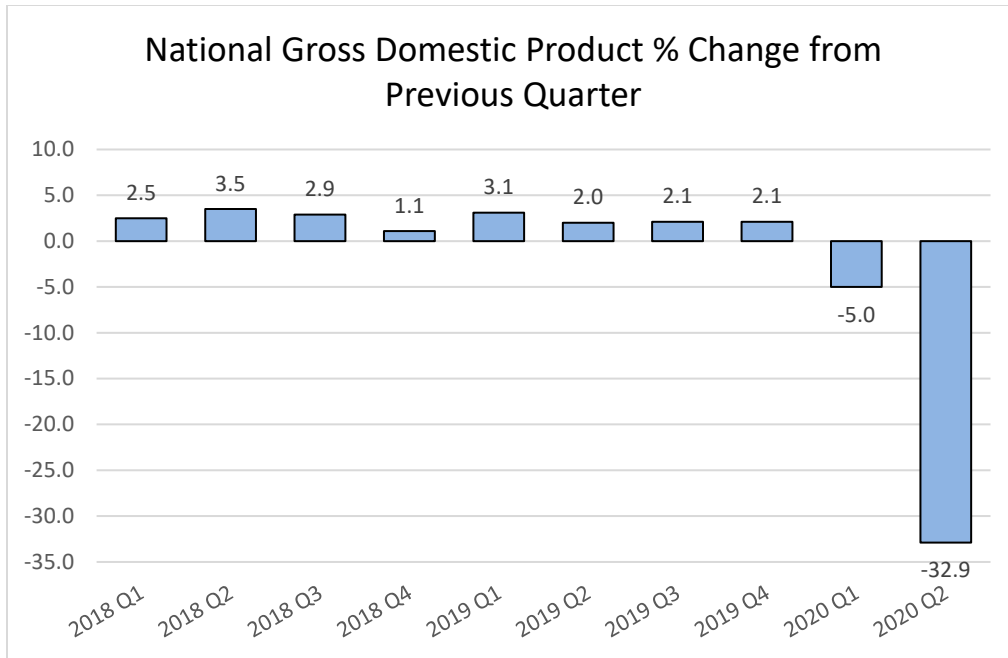
³ National Bureau of Economic Research (2020), "Determination of the February 2020 Peak of U.S. Economic Activity," <https://www.nber.org/cycles/june2020.html#> (accessed July 15, 2020).

⁴ National Bureau of Economic Research, "Determination of the February 2020 Peak in US Economic Activity," <https://www.nber.org/cycles/june2020.html#:~:text=A%20recession%20is%20a%20significant,the%20economy%20reaches%20its%20trough.> (accessed July 15, 2020).

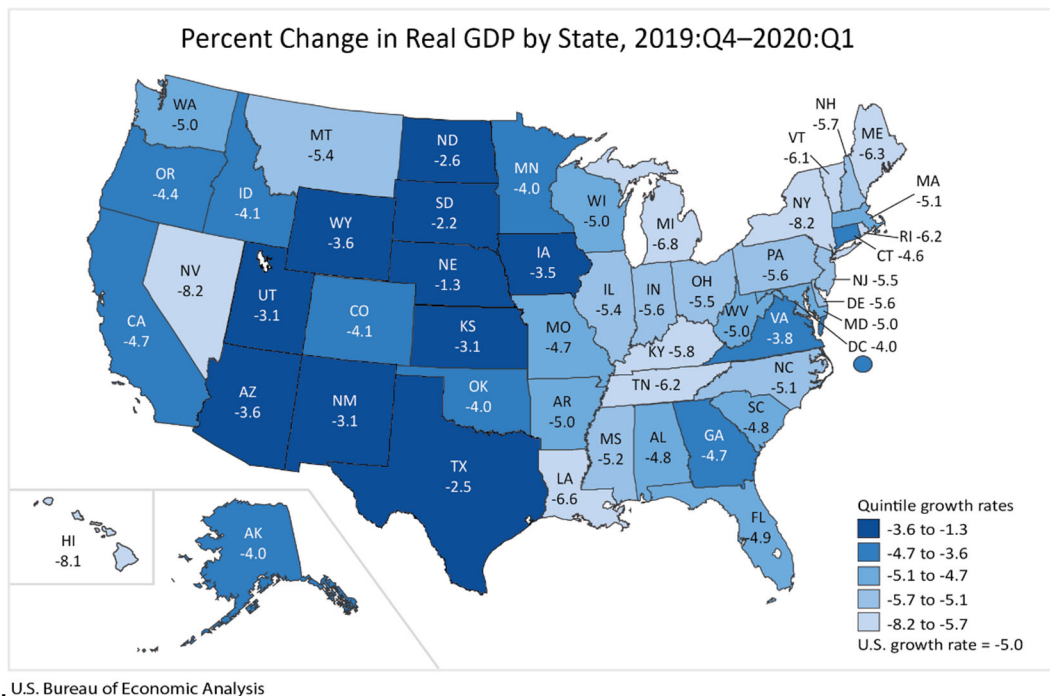
⁵ National Bureau of Economic Research (2020), The NBER's Business Cycle Dating Procedure: Frequently Asked Questions , https://www.nber.org/cycles/recessions_faq.html# (Accessed June 29, 2020).

⁶ U.S. Bureau of Economic Analysis (2020), "Table 1. Real Value Added by Industry Group: Percent Change from Preceding Period," https://www.bea.gov/sites/default/files/2020-06/gdp1q20_3rd_1.pdf (accessed June 14, 2020).

⁷ U.S. Bureau of Economic Analysis (2020), "Gross Domestic Product, 2nd Quarter 2020 (Advance Estimate) and Annual Update," <https://www.bea.gov/news/2020/gross-domestic-product-2nd-quarter-2020-advance-estimate-and-annual-update>. (accessed July 30, 2020).



New York State's GDP fell more than any other state except Nevada during the first quarter of 2020. New York and Nevada's GDP fell 8.2% compare to a national average of 5%.



Some of the most important industries to Ulster County fell significantly in the value of their goods and services output: arts, entertainment and recreation -34.7%, and accommodation and food services

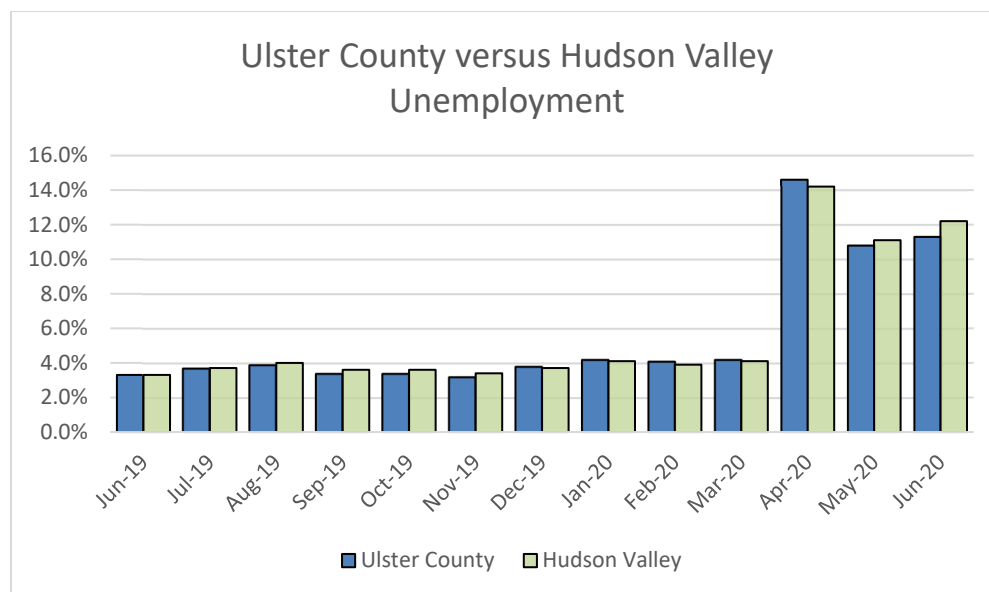
-26.8%.⁸ Other sectors important to Ulster County's economy also saw declines such as manufacturing (-4.9%), retail (-6.9%), education service, healthcare and social assistance (-7.4%).

Real Value Added by Industry Group: Percent Change from Preceding Period			
	2018	2019	2020 Q1
Manufacturing	3.9	0.7	-4.9
Retail trade	3.5	3.5	-6.9
Information	8.5	4.6	-3.9
Finance, insurance, real estate, rental, and leasing	1.2	2.2	-4.0
Professional and business services	5.4	5.2	-1.1
Educational services, health care, & social assistance	3.1	2.8	-7.4
Arts, entertainment, and recreation	4.0	1.1	-34.7
Accommodation and food services	2.1	0.8	-26.8
State and local government	1.0	0.6	-4.9

These sectors make up a significant amount of Ulster County's economy and these reductions are reflected in growing unemployment numbers.

Unemployment

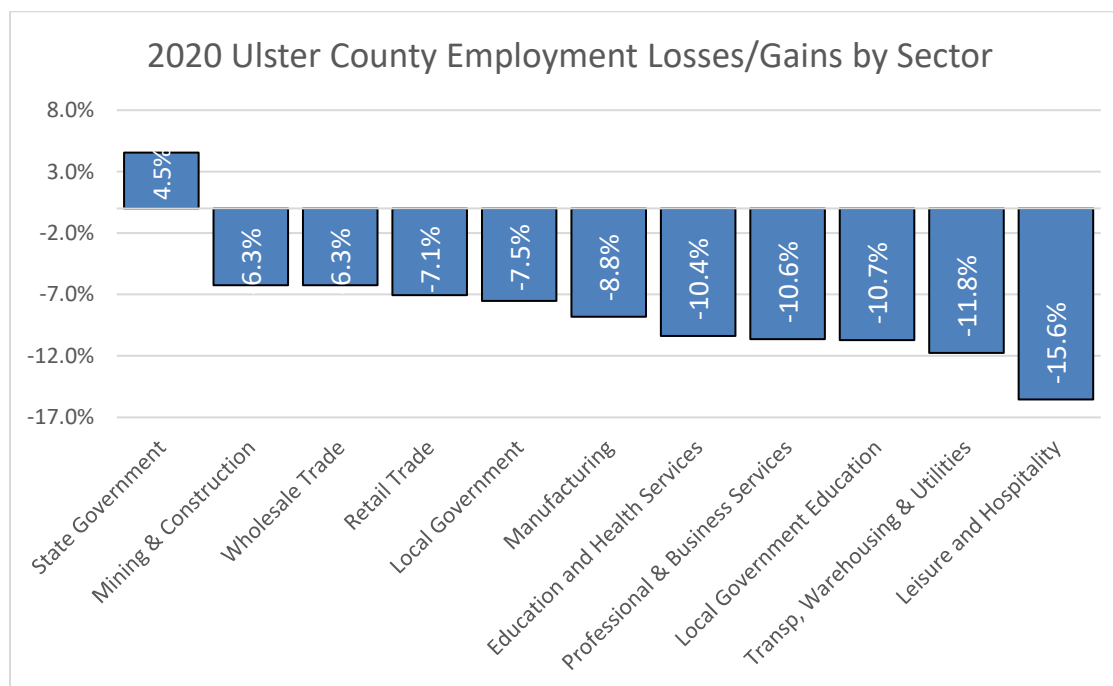
Unemployment has been severely impacted by COVID, however, data lags so the impact of the pandemic did not become obvious until April 2020. Ulster County's unemployment mirrored the region as a whole and jumped from 4.2% in March 2020 to 14.6% in April 2020. May unemployment declined to 11.0% which still exceeds the 9.1% in 2012 that resulted from the Great Recession.⁹



⁸ U.S. Bureau of Economic Analysis, "Gross Domestic Product by Industry, 2st Quarter 2020," <https://www.bea.gov/data/gdp/gdp-industry> (accessed July 14, 2020).

⁹ Federal Reserve Bank of St. Louis, "Unemployment Rate in Ulster County," <https://fred.stlouisfed.org/series/NYULSTOURN> (accessed July 14, 2020).

Certain industries have been more impacted by COVID. Ulster County sectors dependent on travel were very impacted with Leisure and Hospitality losing 15.65% of the jobs in the sector since the beginning of 2020. Other sectors with significant losses include transportation, warehousing and public sector education. Interestingly, state employment jobs rose during this period.



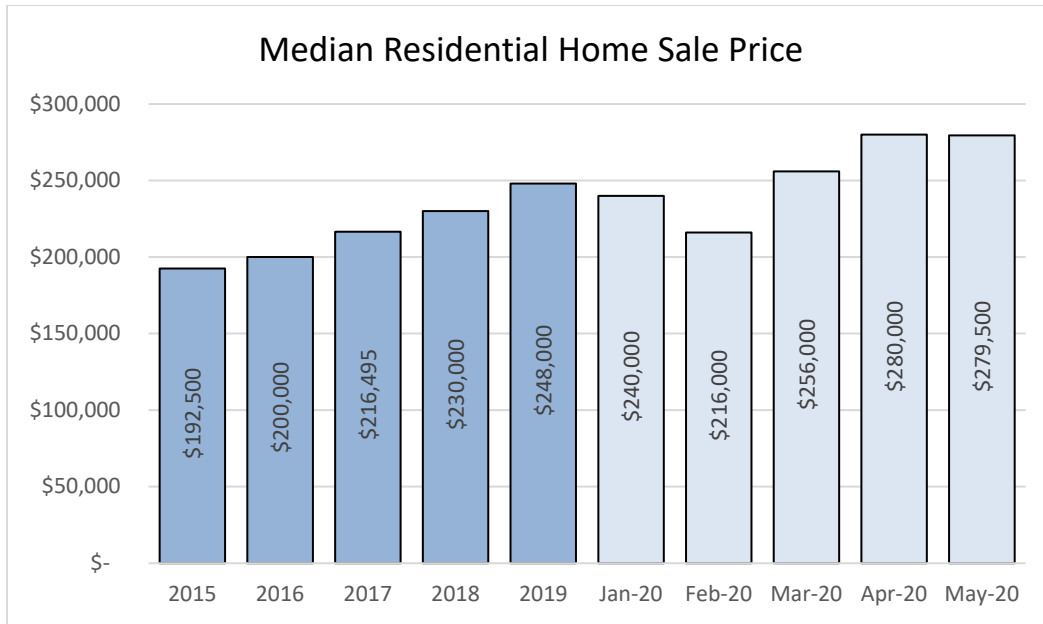
Furthermore, as Pandemic Unemployment Insurance runs out, businesses exhaust their Paycheck Protection Program loans and potential reversal of phased openings, we could see renewed waves of unemployment resulting throughout the latter part of 2020.

Housing Indicators

Ulster County residential median sales price has increased by 29% between 2015 through 2019 and that trend appears to be on track to continue in 2020 despite the COVID pandemic. In fact, although the number of May 2020 home sales declined¹⁰ from the same month in 2019 from 165 to 126, the cumulative number of 2020 sales (780) exceeded those in 2019 (743)¹¹ despite the NYS PAUSE Order which limited real estate transaction recording and forced all virtual showings for March and April.

¹⁰ Mid-Hudson News Network, Daily Freeman, “Home Sales Plunge in Ulster County, but average price higher than a year ago,” https://www.dailyfreeman.com/news/local-news/home-sales-plunge-in-ulster-county-but-average-price-higher-than-year-ago/article_01b139d4-b4b7-11ea-977b-9b1e8a04ebf5.html (accessed June 22, 2020).

¹¹ New York State Association of Realtors, “Monthly Indicators for May 2020,” https://www.nysar.com/wp-content/uploads/2020/06/NYSAR_MMI_2020-05.pdf (accessed July 10, 2020).



New York State Association of Realtors

The nation, state and county have entered a recession and the full impact of the COVID pandemic remains to be seen. Reduced economic activity will impact county revenues for the balance of the 2020 fiscal year and beyond. Categories that are particularly susceptible include sales tax, occupancy tax, casino revenues, permit and other department revenues as well as state aid. The Governor has indicated that state aid to localities will see a 20% decline without federal support to make up lost revenues. Federal aid for municipalities that are less than 500,000 in population have been held up in Washington. The Ulster County Comptroller's Office will continue to monitor local and state revenue sources throughout the year.

Revenues

County revenues through the first quarter were \$108.8 million representing 31.7% of the \$342.9 million in total financing sources (revenues and fund balance appropriations) included in the Adopted Budget. The largest sources of revenue can be attributed to \$76.3 million in *Real Property Tax* collections and *Non-Property Tax Items (including Sales Tax)* of \$13.3 million. The following chart details the first quarter revenues recorded and annual budgeted amounts for 2020 and 2019:

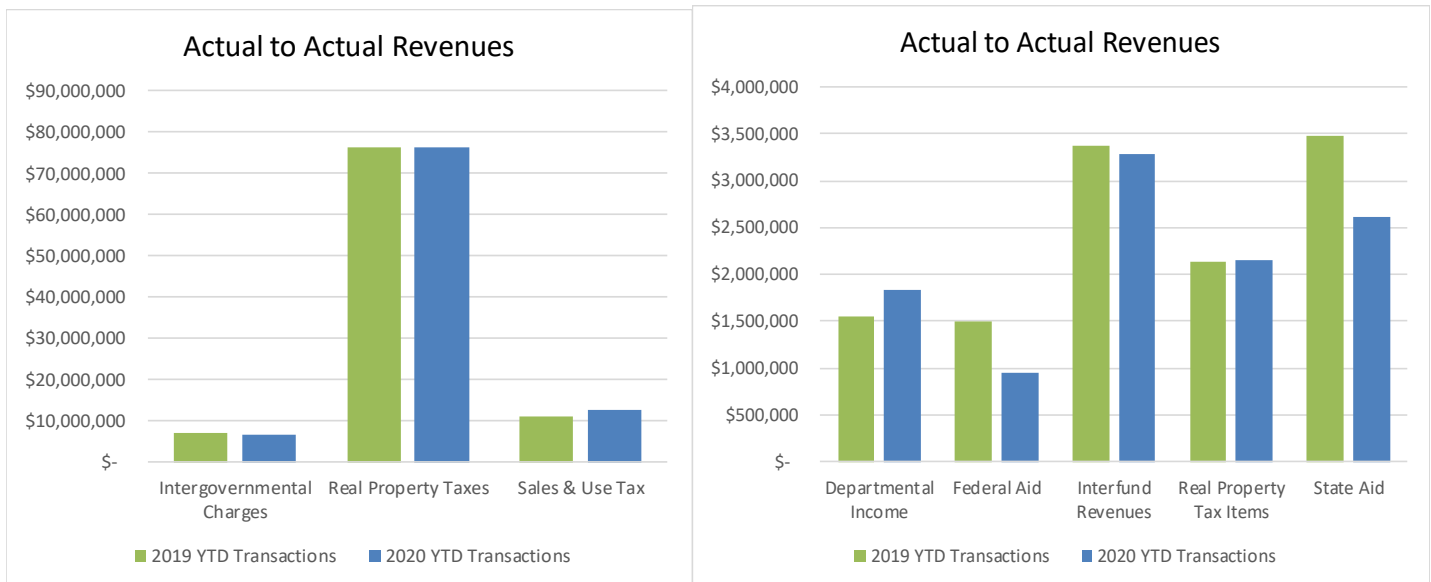
Revenues by Category March 31st Year to Date						
Category	2019 YTD Transactions	2019 Adopted Budget	% of 2019 Adopted Budget	2020 YTD Transactions	2020 Adopted Budget	% of 2020 Adopted Budget
Non-Property Tax Items (incl. Sales Tax)	\$ 12,091,759	\$ 126,226,458	10%	\$ 13,265,580	\$ 132,751,423	10%
Real Property Taxes	76,509,449	75,509,031	101%	76,318,489	75,567,758	101%
State Aid	3,477,504	47,643,471	7%	2,613,451	54,165,167	5%
Federal Aid	1,501,726	35,975,331	4%	958,436	33,095,059	3%
Other Financing Sources (incl. Fund Balance)	-	9,060,561	0%	-	13,160,242	0%
Departmental Income	1,548,399	9,935,811	16%	1,836,536	9,923,745	19%
Intergovernmental Charges	6,838,920	9,308,274	73%	6,742,002	8,336,974	81%
Real Property Tax Items	2,143,575	5,440,000	39%	2,151,357	5,435,000	40%
Interfund Revenues	3,363,729	5,221,474	64%	3,286,104	5,227,200	63%
Use of Money and Property	763,101	1,585,970	48%	700,419	2,032,989	34%
Sale of Property and Compensation for Loss	319,227	1,449,100	22%	567,360	1,188,750	48%
Miscellaneous Local Sources	144,513	954,100	15%	117,294	971,400	12%
Fines and Forfeitures	24,409	476,708	5%	22,066	531,894	4%
Licenses and Permits	170,167	470,000	36%	171,945	489,000	35%
Grand Total	\$ 108,896,477	\$ 329,256,289	33.1%	\$ 108,751,040	\$ 342,876,601	31.7%

Non-Property Tax Items contains various revenues including sales tax. Due to the combination of revenue sources we have prepared an additional chart that further breaks down the amounts into the subcategories:

Non-Property Tax Items Revenues March 31st Year to Date						
Non-Property Tax Items	2019 YTD Transactions	2019 Adopted Budget	% of 2019 Adopted Budget	2020 YTD Transactions	2020 Adopted Budget	% of 2020 Adopted Budget
Sales & Use Tax	\$ 11,323,050	\$ 122,435,116	9%	\$ 12,675,804	\$ 128,561,423	10%
Occupancy Tax	321,363	1,700,342	19%	133,607	2,185,000	6%
Automobile Use Tax	255,762	1,225,000	21%	264,875	1,200,000	22%
Emergency Phone System Tax	191,583	791,000	24%	191,294	805,000	24%
OTB Surtax	-	75,000	0%	-	-	0%
Non-Property Tax Items Total	\$ 12,091,759	\$ 126,226,458	9.6%	\$ 13,265,580	\$ 132,751,423	10.0%

Sales & Use Tax above only includes amounts related to January sales tax transactions due to the timing of recording transactions in the financial system. January showed a promising increase from the prior year, however when sales tax transactions for February and March (which were received after the end of the first quarter) are analyzed the amount of revenue compared to the previous year begins to decline due to the pandemic, with a first quarter 2019 total of \$31.8 million compared to 2020 of \$30.4 million.

Comparing just the March 31st year to date to the total budget by itself may not provide value, therefore, we elected to provide prior year data for contrast. This provides more information for comparison and can help visualize timing issues of receipts.

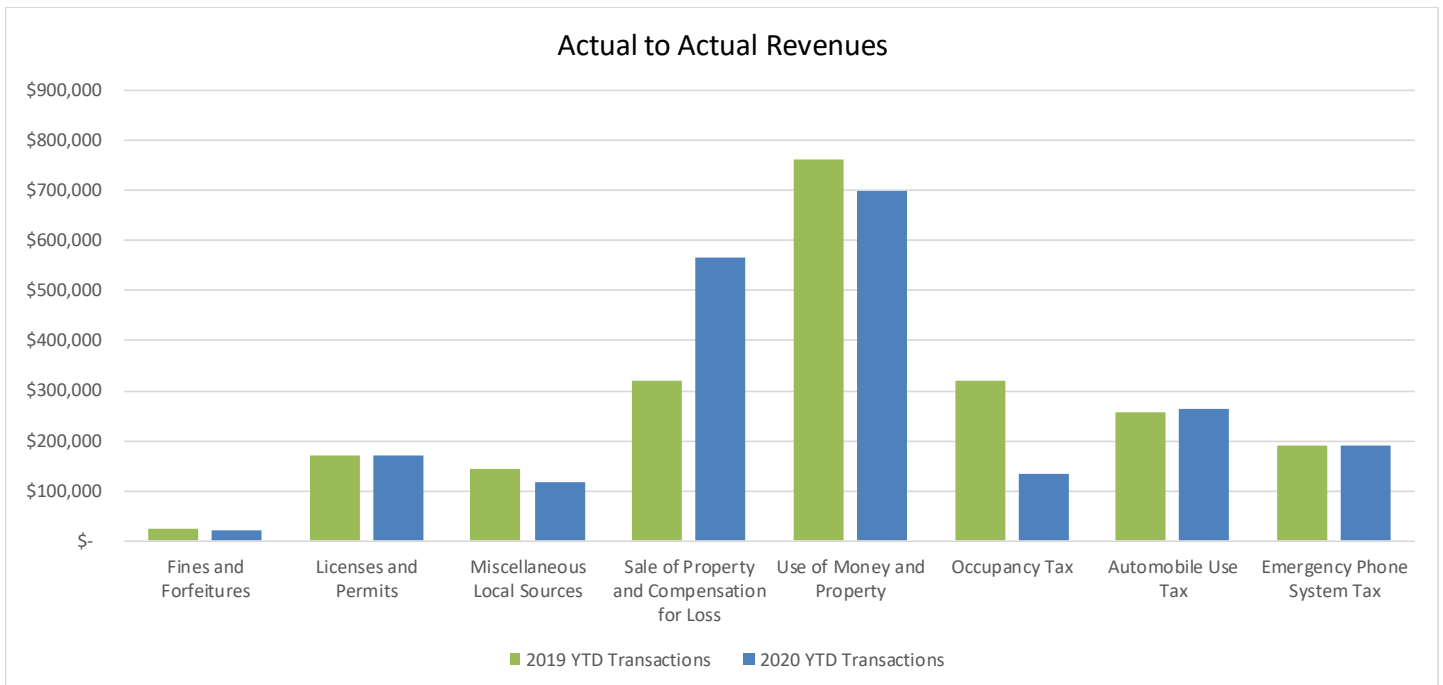


The charts above show very similar actual to actual comparison for most categories except for Federal Aid, State Aid and Departmental Income.

Federal Aid shows about \$500k less in actual revenue at this point compared to the prior year, however, the budgeted amount in the current year is also \$2.9 million less, which makes this a reasonable expectation.

State Aid this year is lagging by \$900k compared to the prior year, and the current year budget projected \$6.5 million more than the 2019 amount, this causes concern considering we would expect to have collected much more at this point of the year compared to the previous. We are anticipating cuts to State Aid in the future quarters due to COVID related shortfalls at the State level, the reduction amount is unknown at this time.

Departmental Income in 2020 slightly outpaced the YTD amount compared to prior year, most of this difference is due to family assistance and medical incentive earnings increases. Another portion is related to increase in clerk fee activity due to legislation regarding domestic travel which mandated an enhancement of the identification requirements as well as the NYS Green Light law which allowed undocumented immigrants to obtain a driver's license.



Sale of Property & Compensation for Loss includes insurance recoveries and sales of property and equipment. In the first quarter of 2020 the County sold a bucket loader to the Town of Esopus and received a few large insurance recoveries due to the stop-loss coverage and prescription RX recoveries.

Occupancy Tax in 2019 had more than double the amount in 2020 due to an influx of new registrants of short-term rental properties. The Department of Finance collected occupancy tax a period of one year prior to the registration date upon the initial filing of new registrants. Short-term rentals began being regulated in Ulster County mid to late 2018 and many registered in early 2019.

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

During the first quarter of 2020 the County expended \$51.9 million of the \$342.9 million budget. The majority of first quarter expenditures were \$32.0 million in *Contractual Expenses* and \$17.7 on salaries (*Personal Services*) during the first quarter. Based on the data reflected within the County's financial management system, the 2020 year-to-date expenditures are \$6.8 million less than the 2019 expenditures at the same time last year. The following chart provides March 31st year-to-date expenditure amounts for 2020 and 2019 compared to their respective budgets:

Expenditures by Category March 31 Year to Date

Category	2019 YTD Transactions	2019 Adopted Budget	% of 2019 Budget	2020 YTD Transactions	2020 Adopted Budget	% of 2020 Budget
Contractual Expenses	\$ 35,329,468	\$ 177,440,196	20%	\$ 32,042,331	\$ 182,297,033	18%
Personal Services	17,867,013	86,414,139	21%	17,725,682	91,157,492	19%
Employee Benefits	5,177,377	51,088,080	10%	1,734,834	53,058,816	3%
Debt Service	(117,238)	12,095,525	-1%	-	13,477,961	0%
Equipment & Capital Outlay	409,519	2,218,349	18%	365,518	2,885,299	13%
Grand Total	\$ 58,666,139	\$ 329,256,289	17.8%	\$ 51,868,365	\$ 342,876,601	15.1%

*Capital project fund activity is excluded from comparisons to budgeted amounts, as capital projects each have their own budget, which is not included in the annual operating budget. This ensures we are comparing budgeted areas to the actual expenditures related to those associated areas.

Overall, the County expended 15.1% of the budget through the first quarter of 2020 compared to expending 17.8% of the 2019 budget after the first three months. The reduction in percentage expended in 2020 is a combination of \$6.8 million less in actual expenditures and a \$13.6 million higher budgetary appropriation.

When analyzing expenditures by *Category* two categories stand out: *Contractual Expenses* and *Employee Benefits*. We see that *Contractual Expenses* are \$3.3 million less at this point in 2020 than in 2019. This amount seems very frugal considering the 2020 budget allotted for \$4.8 million more than the 2019 budget. The reduction in actual expenditures is mainly due to less amounts spent related to childcare, family assistance, preschool, snow removal, and safety net. *Employee Benefits* also shows a \$3.4 million reduction in year to date expenditures from this year to last due to a timing difference attributed to unallocated insurance related to workers compensation. The 2020 workers compensation related expenditure was posted in April, whereas the 2019 payment was posted in March.

For more details regarding expenditures of each *Department*, including their 2019 Adopted and Amended Budgets, as well as annual spending information, please see Appendix B.

Vendor Payments

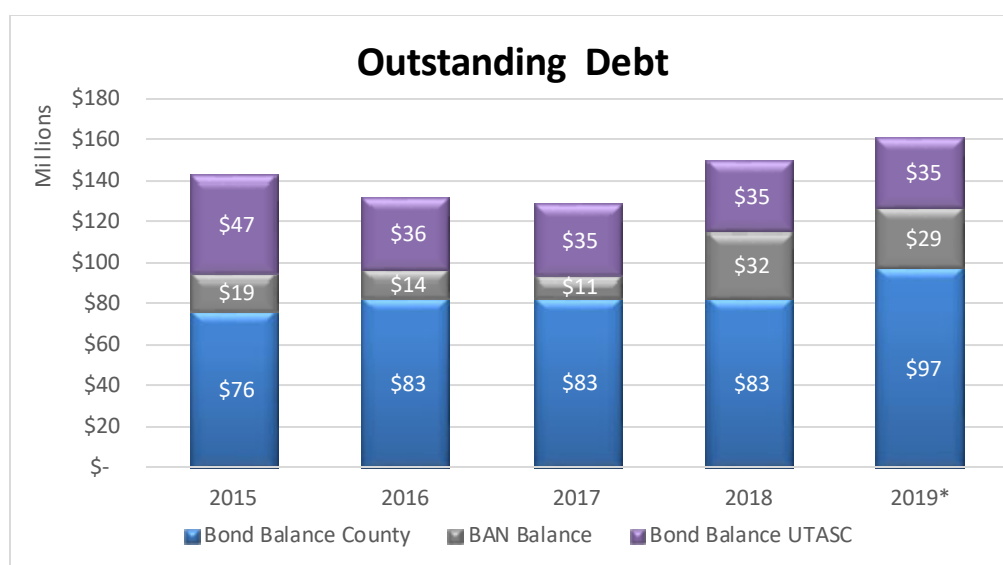
From January 1st through March 31st of 2020, the County paid about 7,000 invoices, totaling \$52.6 million. Payments made to Ulster County Community College and various school districts within the County account for most of the spending, as well as sales tax distributions and other payments to the City of Kingston were the largest categories of payments during the first quarter. For a monthly breakdown of County payments to vendors, please see the *Taxpayer Checkbook* that is available at the Comptroller's website and current through year end (<https://comptroller.ulstercountyny.gov/>).

Long Term Debt

Every year the County pays debt principal and interest related to previously bonded capital projects or bond anticipation notes ("BANs"). BANs are short-term interest-bearing notes issued in

anticipation of bonds to be issued at a later date. BANs are usually retired from the proceeds of the bond issuance which they are related. Ulster County BAN amounts increased from 2017 due to large capital projects related to the relocation of Family Court and the development of the Restorative Justice Center. Future payments are based on a cumulation of previous bond notes and are paid out of the debt service fund.

The County's amount of outstanding debt as of December 31, 2019 was at \$161.5 million which was up \$11.9 million from the previous year. This amount includes bond balances related to the Ulster Tobacco Asset Securitization Corporation (UTASC), which attributed to \$34.7 million and \$34.8 million of the outstanding balance in both 2019 and 2018, respectively.¹²



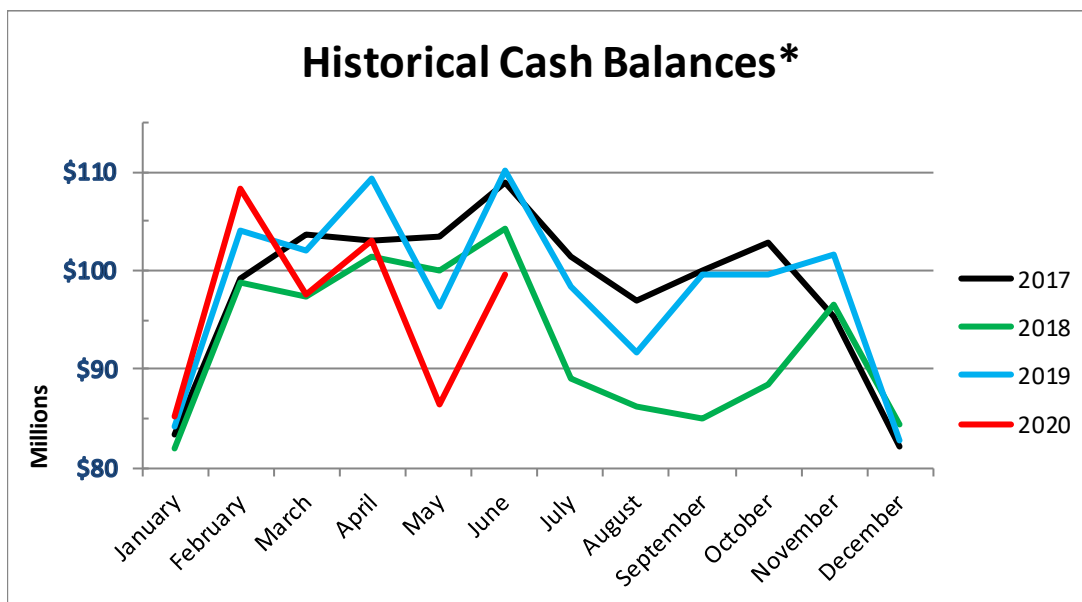
The amount of the subsequent year's debt payment is known at the time of budget, except for any payments relating to current year bonding activity, making this area very easy to predict. There are no repayments of debt during the first quarter of the year, meaning the principal debt balances at year end remain unchanged. The County annual budget does not include repayments for UTASC related debt as those amounts are recorded separately within their own financial budget. The 2020 budgeted amount of debt service payment including principal and interest is \$13.5 million an increase of \$1.5 million in budgeted amount from the prior year. The 2021 bond debt principal and interest repayment amount (excluding 2020 bonding activity) is slated to be \$12.4 million. The debt repayment in 2021 should also account for additional interest of about \$500 thousand related to BAN repayments.

The timing of debt repayments has a direct effect on the cash balances throughout the year.

¹² UTASC was established in 2001 as a nonprofit corporation and the County sold to the Corporation all of its future right, title and interest in the Tobacco Settlement Revenues under the Master Settlement Agreement which resolved cigarette smoking-related litigation between settling states and the Participating Manufacturers releasingd PMs from past, present and future smoking related claims in exchange for certain payments to be made to the settling states.

Cash Balances

The County's cash balances in 2020 has trended similar to prior years, just at a lower level starting in March 2020. In March of 2020 cash levels are at \$97.5 million which is below the 2019 amount, but slightly above the 2018 amount at the same period. Cash balances fluctuate throughout the year, reflecting various inflows and outflows as demonstrated in the graph below:



*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.

As shown by the preceding graph, cash balances tend to oscillate in the months from January to June. January cash balances are usually improved by the first installment of property taxes, which are due in February of each year. As we peek further into 2020 cash balances, we recognize that a loss of revenue appears to cause balances to be at historical lows as compared to the other years displayed. If historical trends continue, once the County makes its annual bond related payments and NYS retirement payments in November and December it appears that the cash position may be below \$80 million by year-end.

Appendix A

Actual to Budgeted Departmental Revenues 1.1.20 Through 3.31.20				
Department	Adopted Budget	Amended Budget	YTD Transactions	Prior Year YTD
Assessment	\$ 14,500	\$ 14,500	\$ 1,064	\$ 1,540
Benefits and Awards	10,629,874	10,629,874	6,821,579	10,158,515
Buildings	962,584	962,584	371,409	373,727
Bus Operations	5,069,260	5,069,260	349,273	92,959
Central Data Processing	67,000	67,000	3,288	2,796
Central Garage	401,500	401,500	155	70
Child Care	17,922,619	17,922,619	382,733	1,684,389
Clerk	2,806,800	2,806,800	485,441	425,516
Commissioner of Finance	9,972,000	9,972,000	3,034,812	3,050,639
Community College Tuition	75,000	75,000	-	-
Contracted Mental Health Service	7,084,060	7,182,272	1,560,715	1,241,909
Day Care	2,825,103	2,825,103	1,813	192,514
Disability Insurance, Emp Ben	9,400	9,400	-	-
Distribution of Sales Tax	128,561,423	128,561,423	12,675,804	11,323,050
District Attorney	674,506	674,506	19,174	2,882
Elections	340,723	340,723	539	300
Emergency Aid for Adults	70,630	70,630	-	5,525
Environmental Control	257,863	257,863	872	30,658
Family Assistance	6,407,381	6,407,381	325,575	399,977
Fire Protection	3,700	3,700	-	-
Home Energy Assistance	128,000	128,000	86,622	59,227
Hospital & Medical, Emp Ben	825,000	825,000	453,479	255,025
Jail	323,700	323,700	64,741	132,745
Job Training and Services	950,400	950,400	25,600	25,300
Job Training, Administration	921,211	921,211	250,481	184,229
Job Training, Participant Suppt	6,000	6,000	400	300
Juvenile Delinquent	322,932	322,932	9,917	20,317
Legislative Board	50,665,137	50,665,137	51,415,868	51,943,726
Machinery	3,162,236	3,162,236	3,183,126	3,195,096
Maintenance of Roads & Bridges	11,124,325	11,124,325	11,065,326	11,138,437
Medical Assistance	(625,000)	(625,000)	-	1,588
Medical Assistance - MMIS	650,000	650,000	22,740	101,017
Medical Examiner	700	700	185	110
Mental Health Administration	659,900	709,900	250,587	129,884
Mental Health Programs	9,000	9,000	26,661	10
Municipal Court	-	-	-	1,995
Narcotics Addiction Ctrl Service	919,422	923,992	461,859	331,789
Off Street Parking	51,200	51,200	13,439	13,231
Other Educational Activities	10,000	10,000	-	660
Other Public Safety	204,094	204,094	554	664
Parks	198,495	198,495	69,543	67,753
Permanent Improvements	3,684,561	3,684,561	-	-
Personnel	20,000	20,000	9,264	6,693
Planning	487,000	764,430	-	-
Probation	3,032,637	3,032,637	174,947	179,722
Programs for the Aging	2,636,107	2,636,107	24,640	21,063
Public Defender	2,048,505	2,048,505	-	-
Public Health	3,150,145	3,150,145	250,138	207,030
Public Safety Communication(911)	1,649,314	1,649,314	202,006	201,969

Appendix A

Actual to Budgeted Departmental Revenues 1.1.20 Through 3.31.20				
Department	Adopted Budget	Amended Budget	YTD Transactions	Prior Year YTD
Public Works Administration	1,200,000	1,200,000	264,875	255,762
Purchasing	160,000	160,000	1,250	3,309
Rehabilitation Services	42,750	42,750	89	763
Rehabilitation, Loans & Grants	300,000	300,000	91,325	62,474
Safety Net	2,608,722	2,608,722	176,689	281,604
Sealer Weights & Measures	90,242	90,242	45,850	29,312
Self Insurance, Administration	40,000	40,000	-	4,118
Serial Bonds	10,819,060	10,819,060	10,766,056	10,278,464
Services for Recipients	617,872	617,872	-	70,840
Sheriff	1,488,033	1,488,033	161,569	142,724
Snow Removal	110,000	110,000	-	-
Social Services Administration	28,530,570	28,845,979	(173,785)	285,866
State Retirement, Emp Ben	585,839	585,839	-	-
Tourism	96,620	96,620	70,721	76,620
Unallocated Insurance	323,500	323,500	3,179,514	48,466
Undistributed Revenues	12,831,507	12,831,507	-	-
Veterans Services	519,080	519,080	28,000	37,861
WIC Program	802,447	802,447	62,730	105,947
Youth Programs	339,412	339,412	(20,214)	5,800
Grand Total Governmental Funds	\$ 342,876,601	\$ 343,622,222	\$ 108,751,040	\$ 108,896,477
Community College, Cap Proj	-	14,910,673	28,775	-
General Government, Cap Proj	-	14,076,866	-	7,221
Highway, Cap Proj	-	16,919,767	-	500,000
Law Enforcement, Cap Proj	-	467,588	-	-
Other Transportation, Cap Proj	-	4,756,592	-	-
Public Safety, Cap Proj	-	14,287,446	-	-
Recreation, Cap Proj	-	9,572,560	500,000	-
Grand Total Capital Project Funds	\$ -	\$ 74,991,492	\$ 528,775	\$ 507,221
Grant Total All Funds	\$ 342,876,601	\$ 418,613,714	\$ 109,279,815	\$ 109,403,698

Appendix B

Actual to Budgeted Departmental Expenditures 1.1.20 Through 3.31.20					
"Department"	Total Adopted Budget	Total Amended Budget	Total YTD Encumbrances	Total YTD Transactions	Total Prior Year YTD
Arson Task Force	\$ 61,626	\$ 66,003	\$ 2,272	\$ 12,551	\$ 7,984
Assessment	509,402	509,402	-	74,178	73,931
Benefits and Awards	7,817,000	7,817,000	-	641,117	1,304,883
Bond Anticipation Notes	950,000	950,000	-	-	(117,238)
Budget	355,801	352,962	-	32,830	44,058
Buildings	9,225,052	9,422,904	548,376	1,391,837	1,419,617
Bus Operations	6,875,129	6,880,084	91,395	904,775	855,200
Central Data Processing	7,450,605	7,633,045	1,586,717	1,224,844	1,078,469
Central Garage	851,611	846,636	-	120,080	137,908
Child Care	28,850,000	28,850,000	-	3,390,305	5,503,682
Clerk	4,578,890	4,592,006	8,471	627,286	641,537
Clerk of Legislative Board	1,264,325	1,291,049	27,143	154,849	131,262
Commissioner of Finance	4,292,866	4,295,426	1,826	534,622	663,873
Community College Tuition	3,950,000	3,950,000	-	148,436	155,520
Comptroller	936,859	936,859	-	108,731	113,655
Conservation	453,500	476,375	22,875	-	-
Contingent Account	459,504	459,504	-	-	-
Contracted Mental Health Service	8,566,270	9,006,018	6,149,427	1,426,923	1,685,883
Contribution to Community College	6,400,863	6,400,863	-	4,267,240	4,267,240
Day Care	3,000,000	3,000,000	-	564,219	613,067
Disability Insurance, Emp Ben	113,982	113,982	-	12,395	19,728
Distribution of Sales Tax	18,424,331	18,424,331	-	1,836,956	1,641,842
District Attorney	4,991,127	4,980,747	10,289	780,226	843,287
Economic Development	687,489	687,489	-	56,214	-
Elections	2,493,861	2,493,861	8,246	197,234	217,648
Emergency Aid for Adults	140,000	140,000	-	10,693	25,344
Engineering	485,792	516,292	30,500	86,905	82,682
Environmental Control	809,186	1,177,738	365,878	83,437	89,717
Family Assistance	9,660,000	9,660,000	-	1,551,608	2,270,790
Fire Protection	214,643	223,929	2,658	25,273	21,612
Highway Administration	3,360,125	3,360,125	-	120,831	141,669
Historian	1,950	1,950	-	-	-
Home Energy Assistance	150,000	150,000	-	14,861	21,281
Hospital & Medical, Emp Ben	3,010,750	3,010,750	-	287,859	478,220
Human Rights Commission	132,404	132,404	129	15,586	3,735
Jail	23,090,340	23,223,189	224,446	3,544,955	3,560,288
Job Training and Services	950,400	920,400	-	11,066	32,377
Job Training, Administration	921,211	951,246	81	104,887	133,100
Job Training, Participant Suppt	6,000	6,000	-	500	500
Juvenile Delinquent	735,700	735,700	-	44,974	112,479
Law	1,695,881	1,697,250	141	236,191	259,861
Legislative Board	869,809	869,809	-	96,813	92,372
Library	84,500	84,500	-	-	-
Machinery	3,514,736	3,533,657	96,943	560,197	664,773
Maintenance of Roads & Bridges	4,676,430	4,676,430	108,822	96,721	103,420
Medical Assistance	25,000	25,000	-	5,237	1,670
Medical Assistance - MMIS	34,603,036	34,603,036	-	8,650,759	7,985,316
Medical Examiner	852,878	907,878	392,000	67,443	64,305
Mental Health Administration	1,362,318	1,427,117	50,188	207,991	187,639
Mental Health Programs	1,744,949	1,746,543	1,594	229,962	258,532
Municipal Association Dues	40,438	40,438	-	22,556	34,011
Municipal Court	-	-	-	-	3,364
Municipal Executive	1,270,720	1,270,720	-	200,609	170,975
Narcotics Addiction Ctrl Service	1,179,062	1,293,040	773,902	264,568	199,529
Off Street Parking	55,378	55,378	-	9,284	9,294
Other Economic Development	28,750	28,750	-	-	-

Appendix B

Actual to Budgeted Departmental Expenditures 1.1.20 Through 3.31.20					
"Department"	Total Adopted Budget	Total Amended Budget	Total YTD Encumbrances	Total YTD Transactions	Total Prior Year YTD
Other Educational Activities	10,000	12,000	-	2,000	-
Other Employee Benefits	2,077,646	2,077,646	-	317,502	228,830
Other Home & Comm Services	227,250	245,672	12,558	15,864	-
Other Performing Arts	114,750	120,938	-	6,188	-
Other Public Safety	797,880	804,957	29,916	114,696	91,621
Parks	533,040	548,446	595	31,458	24,813
Permanent Improvements	3,684,561	3,684,561	-	-	-
Personnel	1,598,951	1,598,951	531	213,523	199,979
Planning	1,415,994	2,241,006	513,750	167,798	449,909
Probation	8,039,343	8,207,093	439,698	1,067,905	976,710
Programs for the Aging	3,496,015	3,496,015	302	557,835	515,695
Psychiatric Exp Criminal Actions	350,000	363,440	13,440	25,822	21,794
Public Defender	3,840,091	3,854,688	1,394	501,152	399,527
Public Health	6,154,232	6,380,592	100,852	775,723	777,653
Public Safety Communication(911)	4,222,808	4,258,473	648,564	579,482	591,996
Public Works Administration	1,027,028	1,033,057	214	161,823	150,342
Purchasing	1,271,416	1,272,945	77	204,178	205,730
Rehabilitation Services	184,763	184,763	-	17,921	24,115
Rehabilitation, Loans & Grants	300,000	300,000	-	91,325	62,474
Safety Inspection	440,689	440,689	-	69,377	59,549
Safety Net	7,100,000	7,100,000	-	1,638,666	1,997,581
Sealer Weights & Measures	205,917	205,917	-	38,130	37,586
Self Insurance, Administration	2,852,874	2,852,874	-	787,765	739,804
Serial Bonds	12,527,961	12,527,961	-	-	-
Services for Recipients	750,000	750,000	-	39,016	163,305
Sheriff	12,531,572	12,649,168	83,983	2,111,630	1,863,684
Snow Removal	3,216,842	3,221,020	60,477	1,448,954	2,001,134
Social Services Administration	34,487,068	34,986,142	69,147	4,442,686	4,377,954
State Retirement, Emp Ben	585,839	585,839	-	-	-
State Training School	550,000	550,000	-	159,275	-
Stock Pile	297,500	299,986	3,290	3,763	10,030
Tourism	1,152,546	1,156,297	284,814	145,176	179,948
Unallocated Insurance	5,216,140	5,216,140	-	806,225	3,956,047
Unemployment Expenses, Emp Ben	50,000	50,000	-	-	-
Unified Court Budget Costs	28,500	28,500	-	5,919	2,703
Veterans Services	919,383	919,383	-	118,502	130,293
WIC Program	816,328	817,876	8,683	103,731	95,627
Youth Programs	569,195	569,195	53	37,742	17,821
Grand Total Governmental Funds	\$ 342,876,601	\$ 346,518,044	\$ 12,776,658	\$ 51,868,364	\$ 58,666,139
Community College, Cap Proj	\$ -	\$ 13,738,130	\$ 207	\$ 171,800	\$ 40,904
General Government, Cap Proj	-	7,907,084	1,732,595	1,999,495	1,830,404
Highway, Cap Proj	-	10,164,148	2,798,177	594,780	105,475
Law Enforcement, Cap Proj	-	467,588	-	-	-
Other Transportation, Cap Proj	-	4,201,708	1,536,083	301,470	4,400
Public Safety, Cap Proj	-	11,706,878	-	955,092	18,277
Recreation, Cap Proj	-	814,420	22,082	44,908	234,038
Grand Total Capital Project Funds	\$ -	\$ 48,999,955	\$ 6,089,144	\$ 4,067,546	\$ 2,233,499
Grand Total All Funds	\$ 342,876,601	\$ 395,517,999	\$ 18,865,801	\$ 55,935,910	\$ 60,899,638