



FOURTH QUARTER FINANCIAL REPORT:

ECONOMIC OUTLOOK, REVENUES, EXPENDITURES, DEBT & CASH BALANCES

**Office of the
Ulster County Comptroller
March S. Gallagher**



2020



ULSTER COUNTY OFFICE OF THE COMPTROLLER

FINANCIAL REPORT FOURTH QUARTER 2020

comptroller.ulstercountyny.gov

Ulster County's economy was severely impacted by COVID 19 throughout 2020, but during the final quarter of the year we saw continued improvements in economic indicators. Ulster County ended the 2020 fiscal year with an \$11.6 million surplus. National GDP continued to increase, unemployment numbers declined, and home sale prices continued to rise.

REVENUES

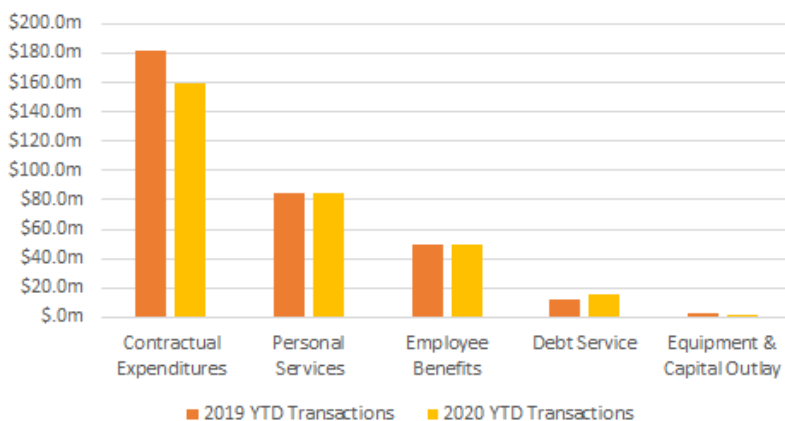
Actual County revenues remained relatively consistent when compared to previous year results, with a minimal \$1.3 million dollar decrease across total revenues. Sales tax collections finished strong despite the pandemic, reaching 99% of budgeted totals for the period. State aid received was below budget, and a decrease from prior year's collections. Federal aid exceeded budgeted and prior year collections.

2019 to 2020 Actual to Actual Revenues



EXPENDITURES

2019 to 2020 Actual to Actual Expenditures



The County was able to reduce actual expenditures in 2020 by \$20.1 million dollars when compared to 2019. The County expended \$310.2 million, or 90.5% of the budget, mostly through a concerted effort by the Administration to limit costs in response to the pandemic. Significant reductions were made in contractual expenditures and personal service expenditures, resulting in a net surplus for the County at year end.

At the end of 2020, cash levels were \$76.7 million, which is \$6.1 million below the 2019 balances at year end.

5.4%

Ulster County
unemployment rate
December 2020

4.3%

GDP 4th Quarter
Increase

13.3%

rise in median home
sale prices in 2020
over 2019 prices

Overview

This financial report highlights aspects of Ulster County's fiscal state through the final quarter of 2020 (ending December 31st).¹ The report includes:

- an update on the national, state, and local economy
- a summary of annual results of budgeted to actual revenues and expenditures,² and
- an update on fund balance, long term debt and cash balances

This year was one of much uncertainty, however, we indicated in our 3rd quarter report (issued in December 2020) that we believed 2020 would finish with a smaller deficit than 2019. Despite concerns expressed by the Administration in December that the County would not be better off than the previous year,³ we are pleased that our forecast was borne out that the County was able to successfully navigate the challenges presented.

Economy: The fourth quarter showed clear signs of economic recovery including positive Gross Domestic Product, mediating unemployment, continued increases in home sale prices, and a rebound of taxable sales.

Revenues: Total County revenues were relatively consistent from year to year with a \$1.3 million dollar decrease in revenues from 2019. The 2020 revenues were \$321.8 million, or 93.9%, of budgeted revenues. The 2019 revenues were \$323.0 million, or 98.1%, of budgeted revenues. The major difference in percent of budgeted revenues is due to the budget increase in 2020, from \$329.3 million to \$342.9 million.

Expenditures: In 2020, although the County increased budgeted expenditures, the actual expenditures decreased by \$20.1 million from the previous year. The County expended \$310.2 million, or 90.5% of the budget and in 2019, expended \$330.3 million, or 100.3% of budget. Like

¹ We have used *unaudited* and *unofficial* amounts as reported within Ulster County's financial management system as of May 3, 2021 that was collected for the purposes of this review. This report does not include expenditures that are not approved by the Office of the Comptroller, such as payments made within the Welfare Management System managed by the Department of Social Services. 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.

³ https://www.dailyfreeman.com/news/local-news/ulster-set-to-end-year-with-10-5m-deficit-not-as-bad-as-initially-predicted/article_cb729ab0-4558-11eb-b9ae-8f01f4d997e4.html

revenues, the budgeted expenditures increased from \$329.3 million in 2019 to \$342.9 million in 2020.

Long Term Debt: The County long term debt balances at the end of the year decreased \$11.1 million from the previous year. The 2020 long term debt balance was \$150.4 million compared to \$161.5 million in 2019.

Cash Balances⁴: The County's cash position at the end of 2020 was \$76.6 million, which is about \$6.1 million less than year end balances reported at the close of 2019.

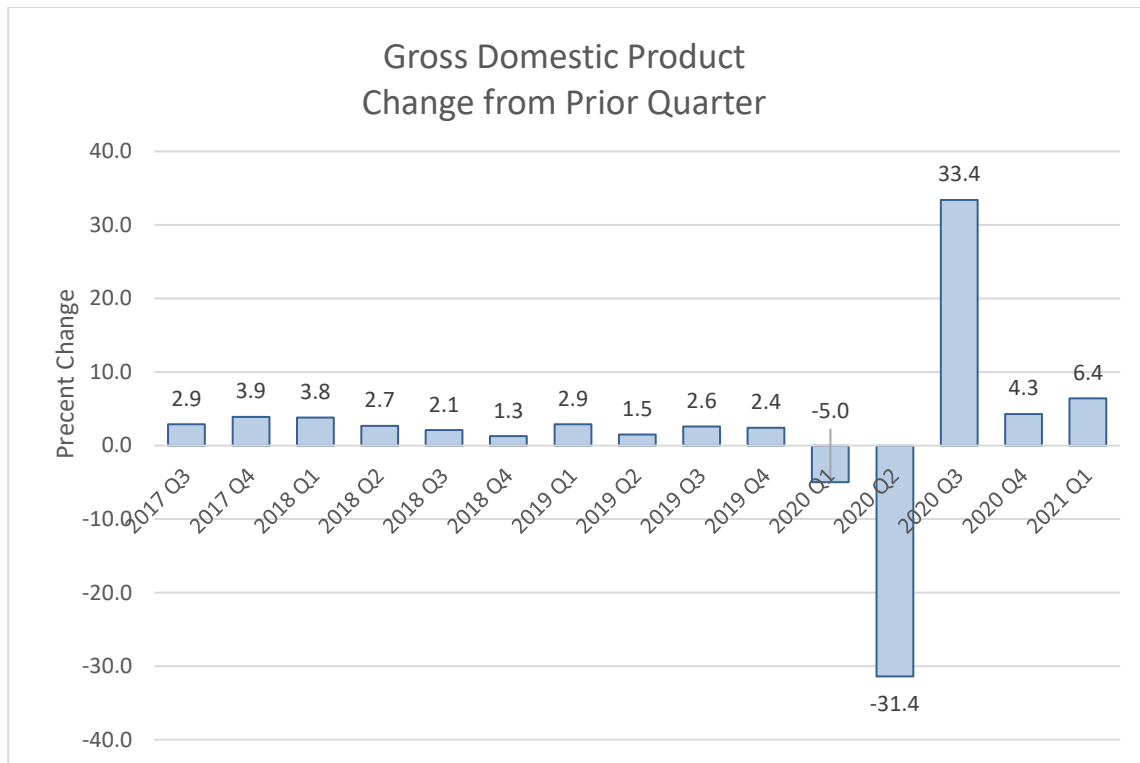
Economic Outlook

Ulster County's economy was severely impacted by COVID 19 throughout 2020, but during the final quarter of the year we saw continued improvements in most categories. National GDP continued to increase, unemployment numbers mediated, and home sale prices continued to rise. On the other hand, the job creation engine in Ulster County not only stalled but went into reverse as we moved from year end into 2021. Median home sale prices were up year over year as were many taxable sales categories. With the administration of vaccinations, re-openings that include some of our hardest hit sectors like restaurants and indoor gathering venues, as well as the American Rescue Plan funding, the forecast for 2021 is strong.

Gross Domestic Product

Gross Domestic Product has continued to improve following the historical decline experienced in the second quarter of 2020, when economic activity was at its lowest for the year. Following a significant rebound in the third quarter, we saw return to single digit growth in the fourth quarter of 2020 with a 4.3% increase. We expect continued growth in this economic indicator, as the advance report for the first quarter of 2021 shows 6.4% growth and we anticipate sustained growth as restrictions are removed and businesses reopen throughout the Country.

⁴The 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.



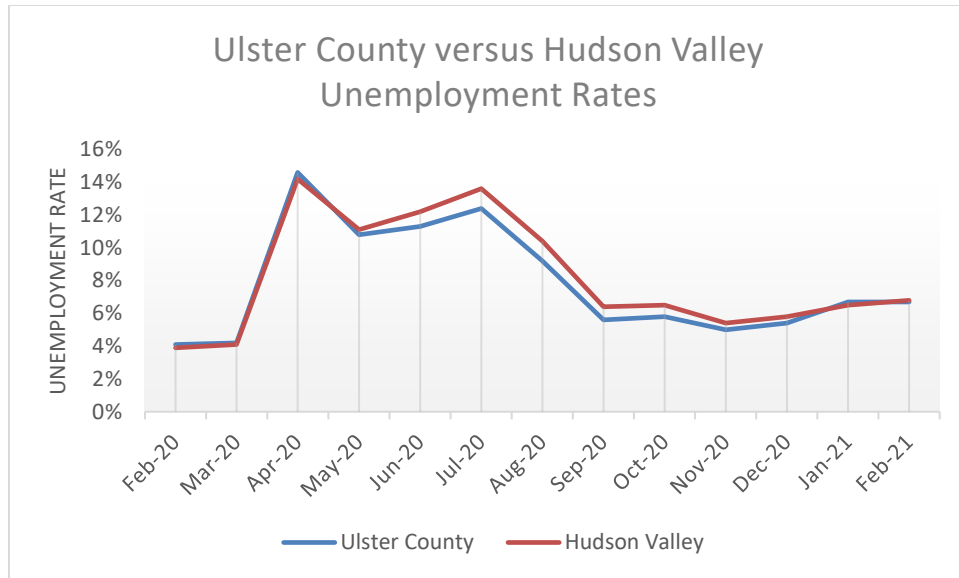
Source: Bureau of Economic Analysis, Gross Domestic Product, 1st Quarter 2021 (Advance Estimate) (April 29, 2021) available at <https://www.bea.gov/news/2021/gross-domestic-product-first-quarter-2021-advance-estimate>.

This rebound is evidence of the shorter-lived nature of downturns related to pandemic impacts. The increase in real GDP reflected increases in personal consumption expenditures, private inventory investment, exports, residential and nonresidential fixed investment, partly offset by decreases in federal government spending and state and local government spending.

Unemployment

Ulster County unemployment during the fourth quarter of 2020 dropped 5.4%, coming in just below the regional rate of 5.8%. Moving into 2021 the Ulster unemployment rate increased a full point as we saw the release of some seasonal and year-end holiday shopping positions sunset. During the first quarter of the year through February 2021 Ulster's rate is tracking the regional rate of unemployment.

The sector impacted the most in terms of job losses has been leisure and hospitality industry with a total of 1,700 jobs lost, or 21% of all leisure and hospitality jobs from February 2020 through March of 2021.



Source: Aggregated by the Ulster County Comptroller's Office from New York State Department of Labor Local Area Unemployment Statistics Program available at <https://labor.ny.gov/stats/laus.asp>

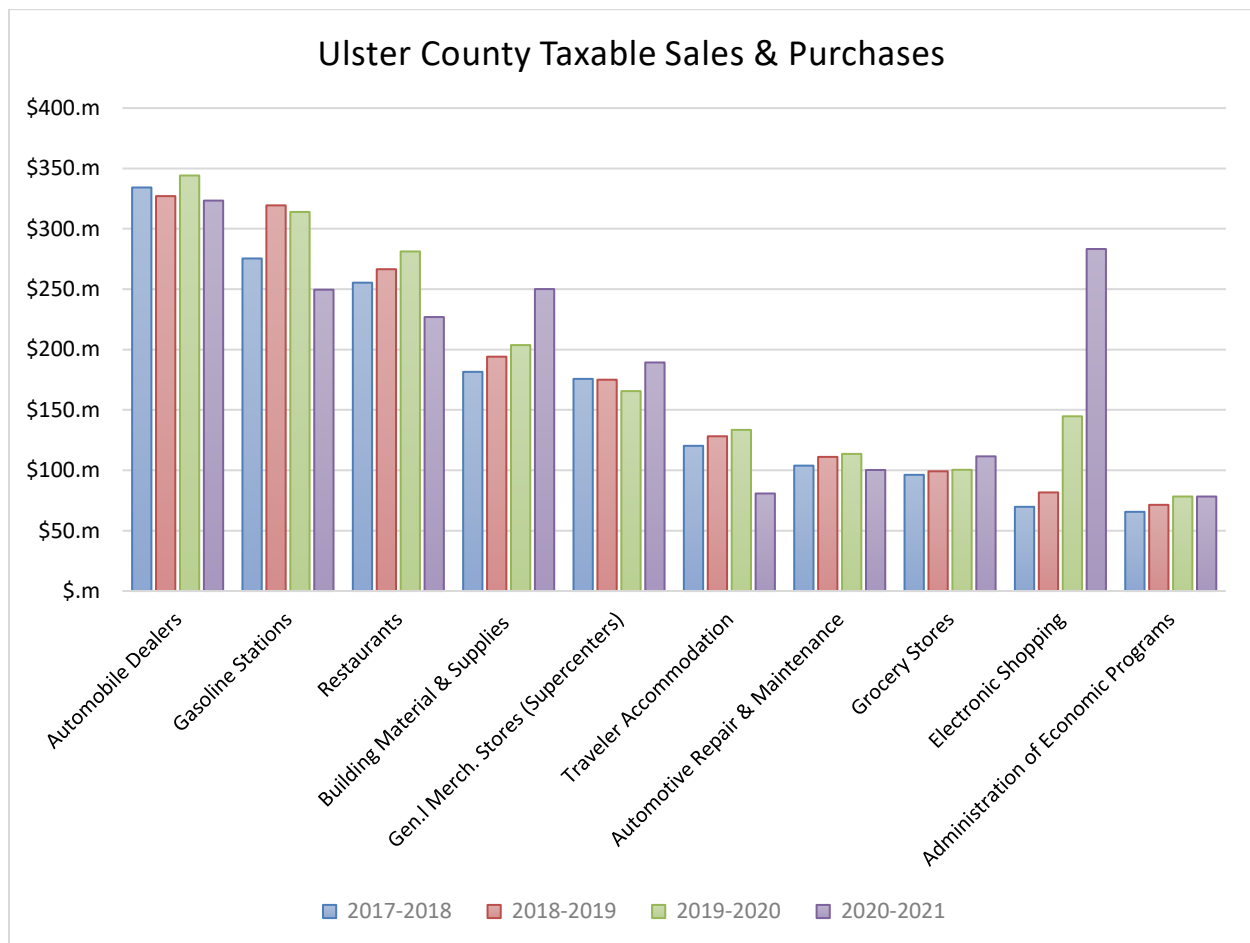
Ulster County's job creation rebound went into reverse at the end of the year as we began losing jobs. In January and February, we lost jobs and are still well behind our February 2020 jobs numbers.

Pandemic Job Losses by Industry				
Industry Category	Jobs in February 2020	Jobs in March 2021	Total Jobs Lost	Percent of Jobs Lost in Sector
Leisure & Hospitality	8100	6400	-1700	21%
Education & Health Services	10500	9400	-1100	10%
Government	14600	13500	-1100	8%
Other Services	2900	2200	-700	24%
Manufacturing	3400	3100	-300	9%
Transportation & Utilities	1600	1300	-300	19%
Professional & Business Services	4500	4400	-100	2%
Information	900	800	-100	11%
Financial Activities	2300	2200	-100	4%
Wholesale Trade	1500	1400	-100	7%
Construction	2500	2500	0	0%
Retail Trade	8300	8300	0	0%

Source: Aggregated by the Ulster County Comptroller's Office from New York State Department of Labor Monthly Labor Market Profile for February 2020, March 2021.

Taxable Sales and Purchases

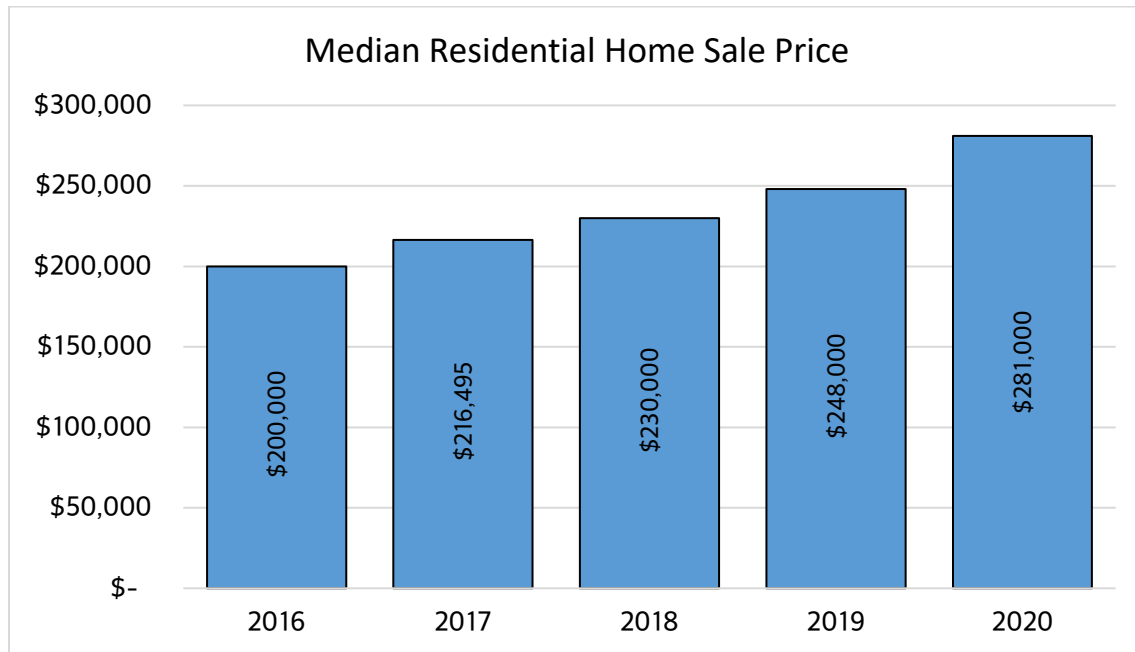
Looking at taxable sales and purchases in Ulster County provides a window into specific industry impacts. The bar chart below shows the top ten industry sectors for taxable sales and purchases in Ulster County. The data shows that building materials, superstores and grocery establishments were up, but the real stand out is electronic shopping which had a significant 96% increase over the prior sales tax year. A portion of the increase in electronic shopping was caused by the implementation of New York State’s “Marketplace Provider Tax” which began in July of 2019 and captures a much larger share of sales tax for electronic shopping transactions.



Source: Aggregated by the Ulster County Comptroller’s Office from New York State Department of Tax and Finance quarterly taxable sales and purchases data available at https://www.tax.ny.gov/research/stats/stat_excise/taxable_sales_and_purchases/taxable_sales_and_purchases_open_data.htm

Housing

Ulster County housing prices have continued to rise. According to data tracked by the New York State Association of Realtors, median home sale prices rose 13.3% in 2020 over 2019 prices. The total increase over the five-year 2016- 2020 period was 40.5%.



Source: Aggregated by the Ulster County Comptroller's Office from New York State Association of Realtors monthly Housing Market Reports available at <https://www.nysar.com/news/market-data/reports/>

These increases in prices can put enormous pressures on renters, as owners seek to take advantage of the market by selling inflated properties. Rental housing price data is not available on a quarterly or monthly basis, but housing costs continue to be a major concern in Ulster County.

Revenues

County revenues were \$321.8 million, representing 93.9% 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 *Non-Property Tax Items (including Sales Tax)* of \$130.1 million and \$72.0 million in *Real Property Tax* collections. The following chart details the revenues recorded and annual budgeted amounts for 2020 and 2019:

Revenues by Category Year Ended December 31st						
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)	\$ 131,215,584	\$ 126,226,458	104%	\$ 130,937,067	\$ 132,751,423	99%
Real Property Taxes	72,067,714	75,509,031	95%	72,026,254	75,567,758	95%
State Aid	50,304,599	47,643,471	106%	49,330,815	54,165,167	91%
Federal Aid	30,121,920	35,975,331	84%	34,013,942	33,095,059	103%
Intergovernmental Charges	9,868,531	9,308,274	106%	10,206,182	8,336,974	122%
Departmental Income	9,240,832	9,935,811	93%	10,030,575	9,923,745	101%
Real Property Tax Items	5,078,862	5,440,000	93%	4,957,180	5,435,000	91%
Sale of Property and Compensation for Loss	2,112,318	1,449,100	146%	2,964,526	1,188,750	249%
Other Financing Sources (incl. Fund Balance)	5,280,000	9,060,561	58%	1,650,000	13,160,242	13%
Interfund Revenues	1,825,075	5,221,474	35%	1,624,372	5,227,200	31%
Miscellaneous Local Sources	2,599,765	954,100	272%	1,433,195	971,400	148%
Use of Money and Property	2,068,978	1,585,970	130%	1,425,684	2,032,989	70%
Licenses and Permits	470,166	470,000	100%	504,052	489,000	103%
Interfund Transfers In	401,106	-	0%	356,491	-	0%
Fines and Forfeitures	403,147	476,708	85%	337,007	531,894	63%
Grand Total	\$ 323,058,597	\$ 329,256,289	98.1%	\$ 321,797,342	\$ 342,876,601	93.9%

In 2020 Ulster County collected \$1.3 million less in revenues than in 2019, and due to the \$13.6 million increase in total budget amounts, the percentage of budgeted revenues received in 2020 is 4.3% less than the percentage received in 2019.

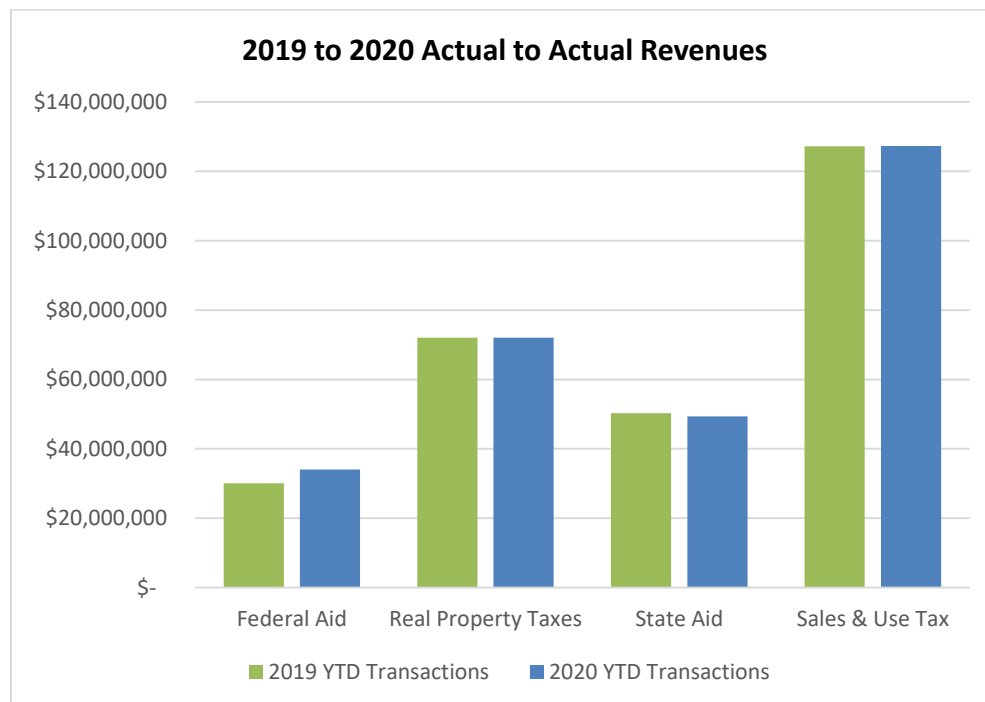
The budgeted amounts in *Other Financing Sources* represents fund balance appropriations in the budget, while the actual amounts in the YTD columns each year represent bond related activity.

Non-Property Tax Items, which contain various revenues including sales and occupancy tax saw a modest decrease from the previous year, with a \$278k reduction in actual collections. The following chart further breaks down the amounts into the subcategories by tax type:

Non-Property Tax Items Revenues Year Ended December 31st						
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	\$ 127,215,937	\$ 122,435,116	104%	\$ 127,306,183	\$ 128,561,423	99%
Occupancy Tax	2,032,778	1,700,342	120%	1,691,458	2,185,000	77%
Automobile Use Tax	1,196,815	1,225,000	98%	1,163,108	1,200,000	97%
Emergency Phone System Tax	770,054	791,000	97%	776,318	805,000	96%
OTB Surtax	-	75,000	0%	-	-	0%
Non-Property Tax Items Total	\$ 131,215,584	\$ 126,226,458	104.0%	\$ 130,937,067	\$ 132,751,423	98.6%

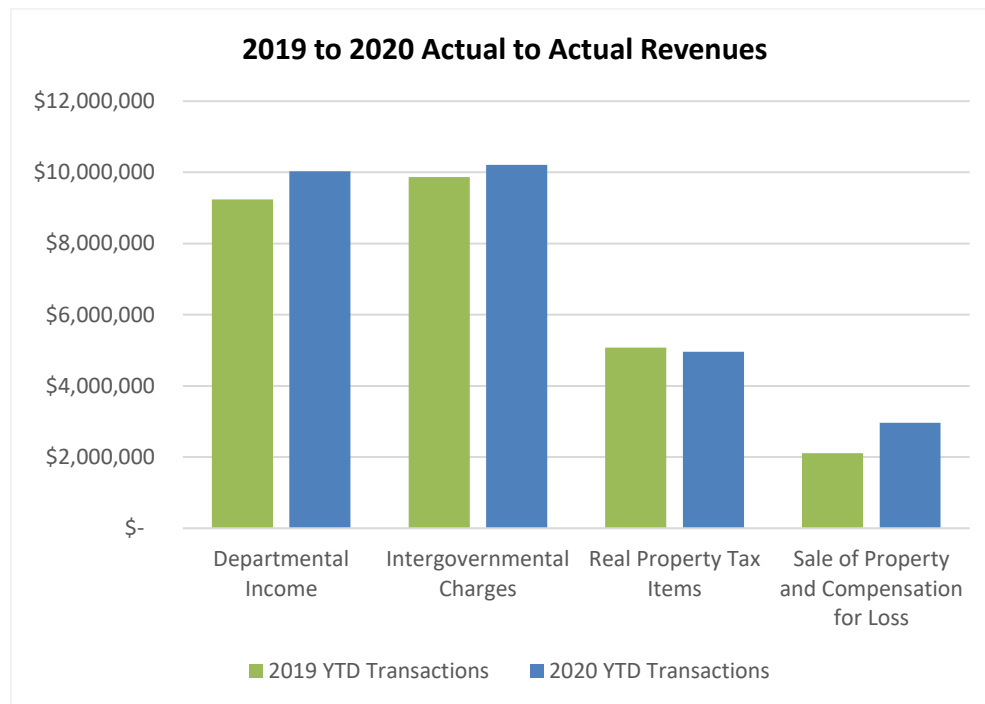
Sales & Use Tax shows a slight increase from the previous year. For the year ended 2020, Ulster County was able to collect 99% of budgeted *Sales & Use Tax*. Considering the pandemic shut down in 2020, this data shows that sales tax remains strong in Ulster County through the toughest of times. However, *Occupancy Tax* declined \$341k from 2019 to 2020, likely due to less travel related business and recreation activities.

Overall, the largest revenue sources remained consistent within this category, which can be seen in the following chart displaying total receipts from year to year:



Federal Aid revenues were \$3.9 million higher in 2020 than in 2019, despite a budgeted decline of \$2.9 million. *Real Property Taxes* remained consistent over the two-year period. *State Aid* in

2020 was budgeted to increase by \$6.5 million, however, the actual amounts collected in 2020 trailed the amount received for 2019 by just under one million.

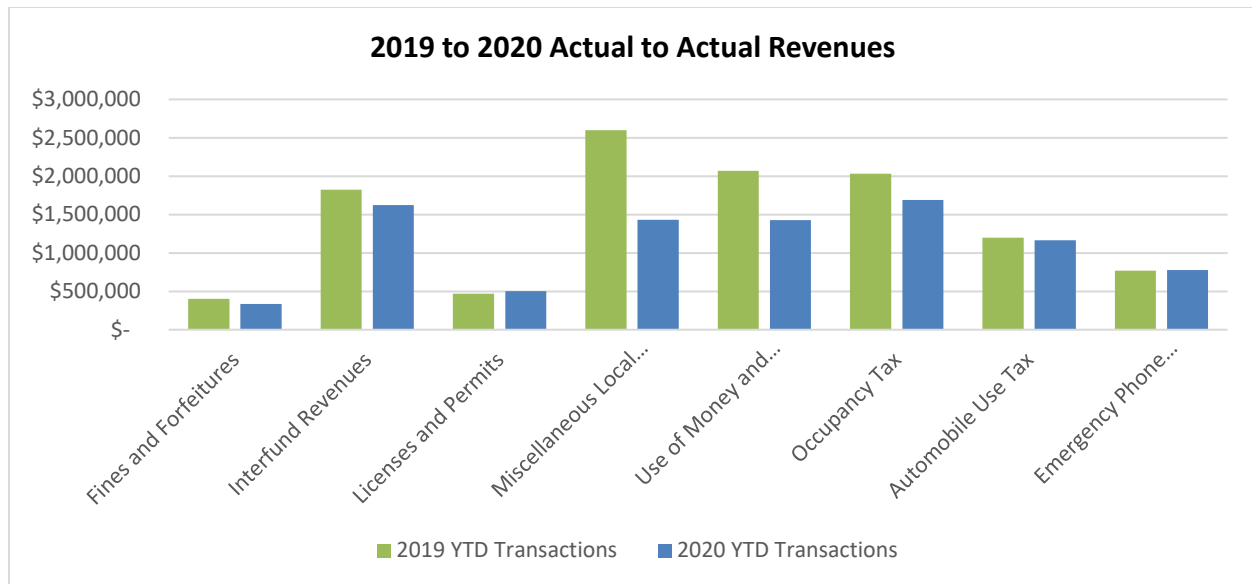


Departmental income increased \$790k in 2020, while the budget was reduced \$12k. In the beginning of the year there was an increase in revenues with new laws and regulations regarding identification, however then the lockdown occurred which halted revenue collections. As restrictions were continuously lifted during the year, departmental revenues picked up.

Intergovernmental Revenues were up \$340k in 2020, despite budgeting a \$1 million reduction in this category. These revenues finished above expectations, at 122% of the budgeted value. The biggest swing in this category was due to a year end adjustment to worker's compensation.

Real Property Tax Items came in at 91% of budgeted amounts, a decrease in revenues by \$122k, and the 2020 budgeted amount was consistent with 2019.

Sale of Property & Compensation for Loss in 2020 finished \$850k higher from the previous year due to insurance stop-loss coverage and prescription RX recoveries. The 2020 revenue was more than double the budgeted amount at 249%.



Interfund Revenues came in at 31% of amounts budgeted, down \$200k from the prior year. There was little change in the budgeted amount from year to year. This category has a fourth quarter annual accounting adjustment to reclassify worker's compensation based on actuarial data.

Miscellaneous Local Sources revenue came in at 148% of budgeted but was down \$1.2 million from the prior year. Mainly due to a reduction in revenues received from the committee on special education which totaled \$737k, and debt financing revenue reductions of \$350 thousand.

Use of Money and Property had stronger revenues in 2019, mainly due to higher percentage yields on interest bearing checking accounts. 2020's results were lower than the prior year by \$643k, reaching only 70% of the revenues that had been budgeted for the year.

Occupancy Tax experienced a significant increase in 2019, due to an influx of new registrants of short-term rentals. 2020 saw a decrease in these revenues, achieving only 77% of the total amount budgeted, a \$341k delta from the budgeted value.

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 2020 fiscal year the County expended \$310.2 million of the \$342.9 million budget. \$159.5 million in *Contractual Expenses* and \$84.2 on salaries (*Personal Services*) were expended in 2020. Total expenditures were \$20.1 million less in 2020 when compared to 2019. The following chart provides comparative actual and budgeted amounts for both years:

Expenditures by Category Year Ended December 31						
Category	2019 YTD Transactions	2019 Adopted Budget	% of 2019 Budget	2020 YTD Transactions	2020 Adopted Budget	% of 2020 Budget
Contractual Expenses	\$ 181,300,391	\$ 177,440,196	102%	\$ 159,454,811	\$ 182,297,033	87%
Personal Services	84,261,882	86,414,139	98%	84,204,231	91,157,492	92%
Employee Benefits	49,930,524	51,088,080	98%	49,813,356	53,058,816	94%
Debt Service	12,386,101	12,095,525	102%	15,391,518	13,477,961	114%
Equipment & Capital Outlay	2,374,904	2,218,349	107%	1,333,086	2,885,299	46%
Grand Total	\$ 330,267,102	\$ 329,256,289	100.3%	\$ 310,197,002	\$ 342,876,601	90.5%

*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.

The County expended 90.5% of the budget in 2020, compared to 2019 when expenditures totaled 100.3% of the 2019 budget. The 2020 budget included \$13.6 million more in budgetary appropriations (from \$330.3 million to \$342.9 million), while the actual expenditures were reduced by \$20.1 million (from \$329.3 million to \$310.2 million) when compared to the the previous year. This combination of increased budgetary appropriations and reduction in actual expenditures causes the percentage expended in 2020 to be much less than the proportion expended in 2019. The administration's spending reductions in response to the COVID-19 pandemic was a main contributor to the reduction in expenditures year over year.

Contractual Expenses are \$21.8 million less in 2020 than in 2019. This amount seems very frugal considering the 2020 budget allotted for an increase of \$4.8 million more than the 2019 budget. The reduction in actual expenditures is mainly due to less miscellaneous contractual amounts spent related to Medicaid, childcare and family assistance programs.

Debt Service expenditures in 2020 were \$3 million more than 2019 or 114% of the budgeted amount for the year.

Equipment & Capital Outlay went from \$2.4 million down to \$1.3 million from year to year, a \$1 million decrease. The 2020 expenditures only represent 46% of the budgeted amount for the year.

For more details regarding expenditures by *Department*, including their 2019 adopted and amended budgets, as well as annual spending information, please see Appendix B.

During the fourth quarter, Ulster County expensed over \$35.4 million on over 6,100 invoices serving a monthly average of 534 vendors. The County entered 147 expense contracts totaling nearly \$5 million. In addition to auditing vendor payments and contracts, the Comptroller performs weekly, biweekly, monthly, and election worker payroll processing. In the fourth quarter of 2020, the claims auditors reviewed and certified over \$22.9 million in payroll expenses in addition to over \$300k in payroll and election worker reimbursements. During the fourth quarter alone, the claims auditors approved over \$91 million in wire payments to various vendors. These figures, which include Capital Project related expenditures, however, do not include DSS payments, which were not reviewed as they are not processed through the County financial system.

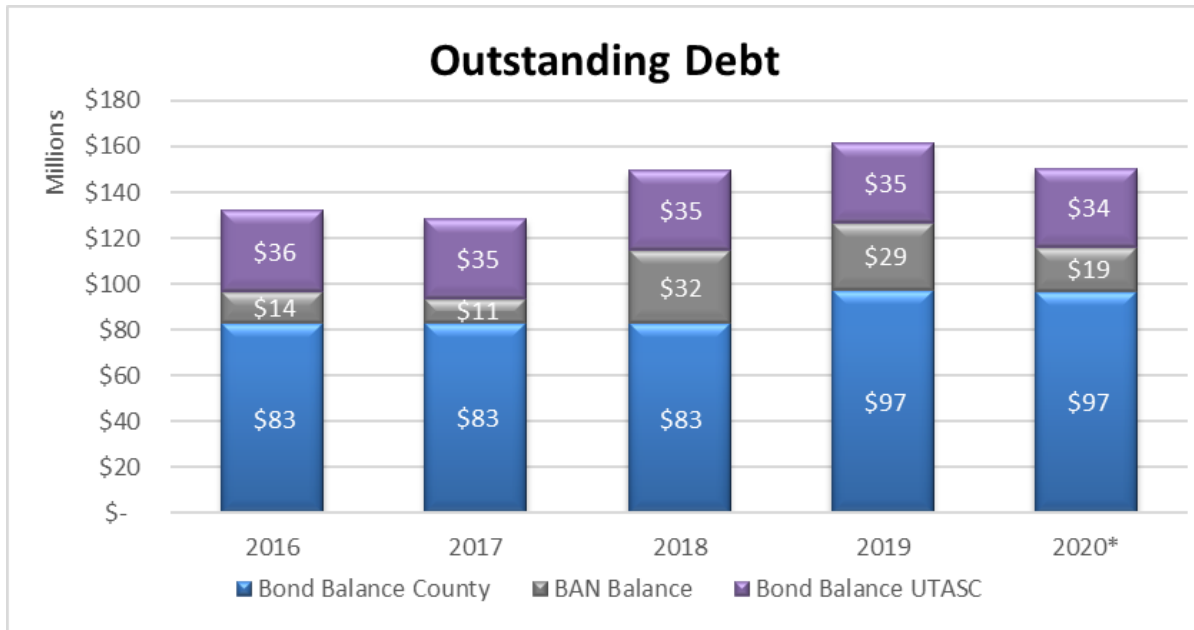
For a monthly breakdown of County payments to vendors, please see the *Taxpayer Checkbook*, available at the Comptroller's website (<https://comptroller.ulstercountyny.gov/>).

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 later. BANs are usually retired from the proceeds of the bond issuance which they are related. Ulster County BAN amounts increased from 2017 to 2019 due to large capital projects including the relocation of Family Court and the development of the Restorative Justice Center. The 2020 BAN amount is down from the previous year as many projects were placed on hold due to Covid restrictions and there was an increased focus on testing and vaccination efforts. 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, 2020 was at \$150.4 million, which was down \$11.1 million from the previous year. This amount includes bond balances related to the Ulster Tobacco Asset Securitization Corporation (UTASC), which attributed to \$34.4 million and \$34.8 million of the outstanding balance in 2020 and 2019, respectively.⁵

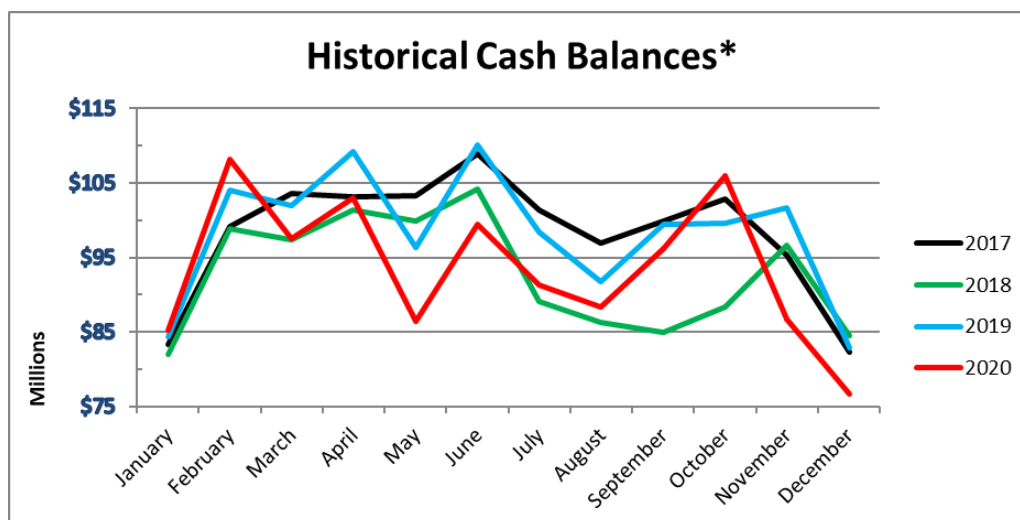
⁵ UTASC was established in 2001 as a Not For Profit Corporation and the County sold to the Corporation all of its future right, title and interest in the Tobacco Settlement Revenues under the Master Settlement Agreement which resolved cigarette smoking-related litigation between settling states and the Participating Manufacturers which released PMs from past, present and future smoking related claims in exchange for certain payments to be made to the settling states.



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 2021 budgeted amount of debt service payment including principal and interest is \$13.1 million. The 2022 bond debt principal and interest repayment amount are slated to be \$12.7 million. The debt repayment in 2022 should also account for additional interest of about \$250 thousand related to BAN repayments if those balances remain at similar levels.

Cash Balances

Fluctuations in cash balances in 2020 generally followed a pattern like previous years, with the total balance sitting slightly below 2019 balances. At the end of 2020 cash levels were \$76.7 million, which is \$6.1 million below the 2019 balances at year end.



*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.

County cash balances tend to fluctuate throughout the year for a variety of reasons including BAN payment due dates, the timing of real property tax collections and a variety of other factors. January cash balances are usually improved by the first installment of property taxes, which are due in February of each year. Historical trends proved true, and when the County made its annual bond related payments and NYS retirement payments in November and December the cash position dropped in the final months of the year, as expected.

For more information, the County's Annual Update Document and budgets are available on the County's website.

Appendix A

Actual to Budgeted Departmental Revenues Year Ended December 31, 2020				
Department	Adopted Budget	Amended Budget	YTD Transactions	Prior Year YTD
Arson Task Force	\$ -	\$ -	\$ -	\$ 2,472
Assessment	14,500	14,500	5,398	9,944
Benefits and Awards	10,629,874	10,629,874	8,602,088	8,975,781
Bond Anticipation Notes	-	-	513,678	361,607
Buildings	962,584	962,584	820,043	830,007
Bus Operations	5,069,260	5,069,260	6,586,114	4,867,551
Central Data Processing	67,000	67,000	73,518	85,889
Central Garage	401,500	401,500	232,261	432,671
Child Care	17,922,619	17,922,619	16,564,023	18,845,842
Clerk	2,806,800	2,806,800	2,853,893	2,910,848
Commissioner of Finance	9,972,000	9,994,153	8,513,152	9,581,428
Community College Tuition	75,000	75,000	80,200	78,915
Contracted Mental Health Service	7,084,060	7,182,272	6,487,968	5,994,202
Day Care	2,825,103	2,825,103	1,876,025	2,524,781
Disability Insurance, Emp Ben	9,400	9,400	6,886	6,875
Distribution of Sales Tax	128,561,423	128,596,423	127,306,183	127,215,937
District Attorney	674,506	674,606	795,991	565,115
Elections	340,723	567,223	443,241	379,530
Emergency Aid for Adults	70,630	70,630	22,524	55,247
Environmental Control	257,863	257,863	333,675	379,766
Family Assistance	6,407,381	9,051,676	8,794,316	5,777,000
Fire Protection	3,700	3,700	-	-
Highway Administration	-	-	1,783	-
Historian	-	-	-	370
Home Energy Assistance	128,000	128,000	130,796	113,612
Hospital & Medical, Emp Ben	825,000	825,000	2,566,457	1,691,111
Jail	323,700	323,700	1,275,257	447,997
Job Training and Services	950,400	950,400	501,107	541,820
Job Training, Administration	921,211	929,339	920,284	866,360
Job Training, Participant Suppt	6,000	6,000	1,300	2,500
Judgments and Claims	-	-	829	1,598
Juvenile Delinquent	322,932	322,932	419,532	287,519
Law	-	-	157,873	2,788
Legislative Board	50,665,137	50,665,137	47,123,633	47,501,991
Machinery	3,162,236	3,162,236	3,266,315	3,267,512
Maintenance of Roads & Bridges	11,124,325	11,124,325	11,131,871	11,197,956
Medical Assistance	(625,000)	(625,000)	(106,540)	(430,856)
Medical Assistance - MMIS	650,000	650,000	131,131	441,393
Medical Examiner	700	700	6,758	1,530
Mental Health Administration	659,900	709,900	873,763	767,600
Mental Health Programs	9,000	9,000	26,713	5,990
Municipal Court	-	-	-	3,585
Narcotics Addiction Ctrl Service	919,422	932,242	748,499	873,294
Off Street Parking	51,200	51,200	13,439	58,699
Other Educational Activities	10,000	10,000	1,073	2,680
Other Public Safety	204,094	204,094	37,657	25,666
Parks	198,495	198,495	136,426	197,002
Permanent Improvements	3,684,561	4,439,316	3,501,635	4,271,707
Personnel	20,000	20,000	14,927	39,150

Appendix A

Actual to Budgeted Departmental Revenues Year Ended December 31, 2020				
Department	Adopted Budget	Amended Budget	YTD Transactions	Prior Year YTD
Planning	487,000	764,430	675,469	403,387
Probation	3,032,637	3,032,637	2,853,272	2,029,443
Programs for the Aging	2,636,107	2,806,107	2,641,595	2,191,927
Psychiatric Exp Criminal Actions	-	-	29,233	-
Public Defender	2,048,505	2,026,352	1,740,204	25,402
Public Health	3,150,145	3,915,036	2,709,338	2,694,555
Public Safety Communication(911)	1,649,314	1,891,598	1,190,659	1,254,627
Public Works Administration	1,200,000	1,200,000	1,164,508	1,196,830
Purchasing	160,000	160,000	125,904	136,375
Rehabilitation Services	42,750	42,750	15,763	36,081
Rehabilitation, Loans & Grants	300,000	629,300	628,234	244,969
Safety Net	2,608,722	2,608,722	2,212,414	2,452,817
Sealer Weights & Measures	90,242	90,242	91,844	81,250
Self Insurance, Administration	40,000	40,000	63,548	4,118
Serial Bonds	10,819,060	12,738,493	13,069,457	16,661,831
Services for Recipients	617,872	835,803	502,280	485,178
Sheriff	1,488,033	1,572,790	1,146,604	1,377,103
Snow Removal	110,000	110,000	246,723	194,425
Social Services Administration	28,530,570	26,514,837	24,645,396	27,141,164
State Retirement, Emp Ben	585,839	585,839	602,674	555,425
Tourism	96,620	96,620	150,102	93,788
Unallocated Insurance	323,500	323,500	274,125	338,765
Undistributed Revenues	12,831,507	12,831,507	-	-
Veterans Services	519,080	519,080	378,620	447,813
WIC Program	802,447	802,447	731,746	717,870
Youth Programs	339,412	339,412	113,935	231,472
Grand Total Governmental Funds	\$ 342,876,601	\$ 348,696,704	\$ 321,797,342	\$ 323,058,597
Community College, Cap Proj	-	11,683,308	2,633,943	200,374
General Government, Cap Proj	-	14,570,148	3,788,084	11,464,780
Highway, Cap Proj	-	17,036,767	3,158,488	13,968,030
Law Enforcement, Cap Proj	-	467,588	138,097	-
Other Economic Dev, Cap Proj	-	-	216,006	33,120
Other Home & Comm Svc, Cap Proj	-	100,000	-	-
Other Transportation, Cap Proj	-	6,505,684	1,815,529	525,480
Public Safety, Cap Proj	-	14,462,446	252,000	69,750
Recreation, Cap Proj	-	9,572,560	6,072,705	8,836,125
Grand Total Capital Project Funds	\$ -	\$ 74,398,501	\$ 18,074,851	\$ 35,097,659
Grand Total All Funds	\$ 342,876,601	\$ 423,095,205	\$ 339,872,193	\$ 358,156,256

Appendix B

Actual to Budgeted Departmental Expenditures Year Ended December 31, 2020					
"Department"	Total Adopted Budget	Total Amended Budget	Total YTD Encumbrances	Total YTD Transactions	Total Prior Year YTD
Arson Task Force	\$ 61,626	\$ 65,286	\$ 1,679	\$ 42,370	\$ 46,679
Assessment	509,402	508,902	-	478,350	474,835
Benefits and Awards	7,817,000	7,816,975	-	6,432,477	6,867,834
Bond Anticipation Notes	950,000	1,230,000	-	1,174,759	1,568,181
Budget	355,801	353,987	-	241,518	233,272
Buildings	9,225,052	9,544,132	174,229	8,170,713	7,994,139
Bus Operations	6,875,129	6,879,854	23,130	5,671,383	5,719,599
Central Data Processing	7,450,605	7,507,698	106,345	6,464,092	6,647,139
Central Garage	851,611	844,136	4,950	693,144	794,845
Child Care	28,850,000	28,350,000	-	24,650,246	31,850,838
Clerk	4,578,890	4,591,706	300	4,205,006	4,264,819
Clerk of Legislative Board	1,264,325	1,291,049	20,530	1,069,283	1,051,113
Commissioner of Finance	4,292,866	4,317,054	12	3,478,775	4,171,943
Community College Tuition	3,950,000	3,950,000	-	3,724,727	3,784,453
Comptroller	936,859	936,859	53	772,357	700,054
Conservation	453,500	476,375	-	409,980	441,500
Contingent Account	459,504	-	-	-	-
Contracted Mental Health Service	8,566,270	9,385,898	979,363	7,995,324	8,012,881
Contribution to Community College	6,400,863	6,400,863	-	6,400,863	6,400,863
Day Care	3,000,000	2,599,712	-	2,066,978	2,723,612
Disability Insurance, Emp Ben	113,982	113,982	-	47,977	85,786
Distribution of Sales Tax	18,424,331	18,459,331	-	18,455,998	17,649,929
District Attorney	4,991,127	4,980,847	33,832	4,631,352	4,769,853
Economic Development	687,489	687,489	181	446,960	-
Elections	2,493,861	2,720,361	36,753	2,254,104	2,226,471
Emergency Aid for Adults	140,000	140,000	-	45,498	101,202
Engineering	485,792	516,292	30,500	415,162	401,712
Environmental Control	809,186	1,154,811	37,633	890,541	587,731
Family Assistance	9,660,000	9,660,000	-	7,588,299	9,729,649
Fire Protection	214,643	223,119	35,513	143,206	166,431
Highway Administration	3,360,125	3,360,620	-	3,075,232	3,252,459
Historian	1,950	1,950	-	800	-
Home Energy Assistance	150,000	155,000	-	152,348	138,158
Hospital & Medical, Emp Ben	3,010,750	2,689,250	-	2,688,973	2,673,762
Human Rights Commission	132,404	132,404	129	110,213	19,410
Interfund Transfer	-	-	-	-	13,300
Jail	23,090,340	23,082,819	121,158	21,806,517	22,676,486
Job Training and Services	950,400	920,400	-	404,160	498,406
Job Training, Administration	921,211	959,374	923	924,287	882,481
Job Training, Participant Suppt	6,000	6,000	-	1,600	2,400
Juvenile Delinquent	735,700	735,700	-	435,500	931,018
Law	1,695,881	1,697,250	-	1,424,153	1,487,148
Legislative Board	869,809	869,809	-	812,828	845,694
Library	84,500	84,500	-	76,050	80,835
Machinery	3,514,736	3,533,657	20,604	3,128,693	3,322,085
Maintenance of Roads & Bridges	4,676,430	4,678,130	2,524	3,855,630	4,037,499
Medical Assistance	25,000	25,000	-	24,609	10,537
Medical Assistance - MMIS	34,603,036	33,664,936	-	31,751,728	34,603,036
Medical Examiner	852,878	922,378	-	896,094	861,051
Mental Health Administration	1,362,318	1,348,986	-	1,246,725	1,266,583
Mental Health Programs	1,744,949	1,293,455	4,241	1,144,314	1,630,716
Municipal Association Dues	40,438	40,438	-	22,556	35,621
Municipal Court	-	-	-	-	4,091
Municipal Executive	1,270,720	1,270,720	-	1,151,738	884,090
Narcotics Addiction Ctrl Service	1,179,062	1,301,290	206,524	956,203	1,046,630
Off Street Parking	55,378	54,178	-	47,947	52,140

Appendix B

Actual to Budgeted Departmental Expenditures Year Ended December 31, 2020					
"Department"	Total Adopted Budget	Total Amended Budget	Total YTD Encumbrances	Total YTD Transactions	Total Prior Year YTD
Other Economic Development	28,750	28,750	-	14,375	28,750
Other Educational Activities	10,000	12,000	-	10,960	9,299
Other Employee Benefits	2,077,646	2,644,146	-	2,643,033	2,441,501
Other Home & Comm Services	227,250	243,114	25,000	60,892	89,376
Other Performing Arts	114,750	120,938	-	78,563	103,063
Other Public Safety	797,880	870,907	10,430	710,578	617,231
Parks	533,040	423,446	-	213,414	430,079
Permanent Improvements	3,684,561	4,439,336	-	3,501,635	4,271,707
Personnel	1,598,951	1,578,951	1,113	1,344,212	1,419,138
Planning	1,415,994	2,241,006	294,421	1,505,774	1,566,926
Probation	8,039,343	8,207,093	1,224	7,093,177	6,941,581
Programs for the Aging	3,496,015	3,666,015	8	2,976,329	2,810,797
Psychiatric Exp Criminal Actions	350,000	989,000	132,732	805,325	435,509
Public Defender	3,840,091	3,832,535	7,110	3,168,601	2,678,832
Public Health	6,154,232	6,904,348	129,610	5,344,608	5,253,139
Public Safety Communication(911)	4,222,808	5,217,112	205,670	4,623,354	3,501,612
Public Works Administration	1,027,028	1,052,157	686	1,031,780	999,991
Purchasing	1,271,416	1,272,945	109	1,153,460	1,203,131
Rehabilitation Services	184,763	184,763	-	167,372	168,831
Rehabilitation, Loans & Grants	300,000	629,300	-	628,234	231,669
Repayments to Escrow Agent-Ad Rf	-	-	-	-	5,909,500
Safety Inspection	440,689	440,689	-	411,779	399,189
Safety Net	7,100,000	7,100,000	-	5,867,269	6,691,177
Sealer Weights & Measures	205,917	205,917	-	198,425	197,086
Self Insurance, Administration	2,852,874	2,852,899	26	2,233,159	2,112,065
Serial Bonds	12,527,961	14,447,394	-	14,289,080	10,817,921
Services for Recipients	750,000	750,000	-	667,715	1,126,538
Sheriff	12,531,572	12,797,475	185,284	11,894,858	12,264,687
Snow Removal	3,216,842	3,218,825	10,672	2,523,891	3,153,244
Social Services Administration	34,487,068	35,316,154	430,367	30,735,166	32,016,962
State Retirement, Emp Ben	585,839	602,839	-	602,674	555,425
State Training School	550,000	1,189,100	1,029,825	159,275	613,649
Stock Pile	297,500	299,986	18,353	51,955	249,653
Tourism	1,152,546	1,156,297	47,592	897,506	1,114,281
Unallocated Insurance	5,216,140	5,216,140	-	5,144,675	4,968,531
Unemployment Expenses, Emp Ben	50,000	105,000	-	102,829	41,130
Unified Court Budget Costs	28,500	28,500	-	18,693	31,839
Veterans Services	919,383	919,383	422	832,741	908,974
WIC Program	816,328	817,876	-	739,535	743,437
Youth Programs	569,195	583,195	28,500	549,766	426,651
Grand Total Governmental Funds	\$ 342,876,601	\$ 351,140,492	\$ 4,400,260	\$ 310,197,002	\$ 330,267,102
Community College, Cap Proj	\$ -	\$ 11,032,269	\$ 73,990	\$ 5,356,322	\$ 432,312
General Government, Cap Proj	-	8,418,157	225,294	3,968,092	6,369,309
Highway, Cap Proj	\$ -	\$ 12,370,222	\$ 239,841	\$ 4,737,923	\$ 4,686,918
Interfund Transfer	-	-	-	-	45,614
Law Enforcement, Cap Proj	\$ -	\$ 467,588	\$ 329,491	\$ 138,097	\$ -
Other Economic Dev, Cap Proj	-	1,865	-	1,860	18,174
Other Home & Comm Svc, Cap Proj	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Other Transportation, Cap Proj		5,950,800	-	1,832,682	895,469
Planning & Survey, Cap Proj		\$ 256,400	\$ 41,864	\$ 2,504	\$ -
Public Safety, Cap Proj	-	11,706,878	115,608	1,324,447	395,921
Recreation, Cap Proj	\$ -	\$ 814,420	\$ -	\$ 159,447	\$ 11,245,068
Grand Total Capital Project Funds	\$ -	\$ 51,118,599	\$ 1,026,089	\$ 17,521,373	\$ 24,088,785
Grand Total All Funds	\$ 342,876,601	\$ 402,259,091	\$ 5,426,349	\$ 327,718,375	\$ 354,355,888