



FOURTH QUARTER FINANCIAL REPORT

Office of the
Ulster County Comptroller
March S. Gallagher





ULSTER COUNTY OFFICE OF THE COMPTROLLER

2021 FOURTH QUARTER FINANCIAL REPORT

comptroller.ulstercountyny.gov

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This financial report highlights aspects of Ulster County's fiscal status through the fourth quarter of 2021 (ending December 31st). The results of operations at the end of the quarter leaves the County in a very strong financial position that is unprecedented. The economy continued to heat up with low unemployment but significant inflationary pressures. The County recognized \$387.4 million or 116% of annual budgeted revenues compared to only 94% last fiscal year. The County expended \$347.5 million which was 104% of annual budgeted expenditures, compared to 90% last fiscal year. The County ended with a surplus of \$39.9 million to be added to total fund balance for future years. Due to the substantial surplus and the receipt of ARPA funds, cash balances were at \$164.8 million at the close of 2021 compared to \$76.7 million at the end of 2020.

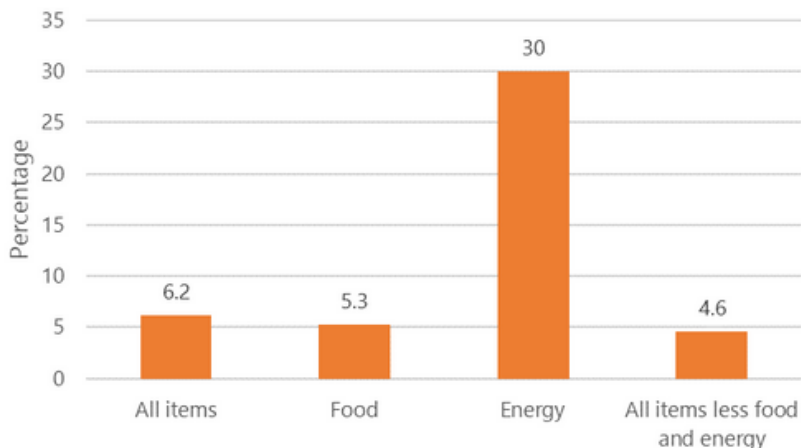
Economic Outlook

Ulster County's economy held steady or improved in GDP and unemployment. Inflation has become a concern, although not significantly at the end of 2021. National GDP continued to increase, unemployment numbers stabilized, and home sale prices continued to rise. Given inflation and geopolitical concerns, the forecast for 2022 is weak.

Inflation

From December 2020 to December 2021, consumer prices for all items rose 7.0%, the largest December to December percent change since 1981. Over the year, food prices increased 6.3%, a larger percentage increase than the 12-month increase of 3.9% in 2020.

12-month percentage change in CPI

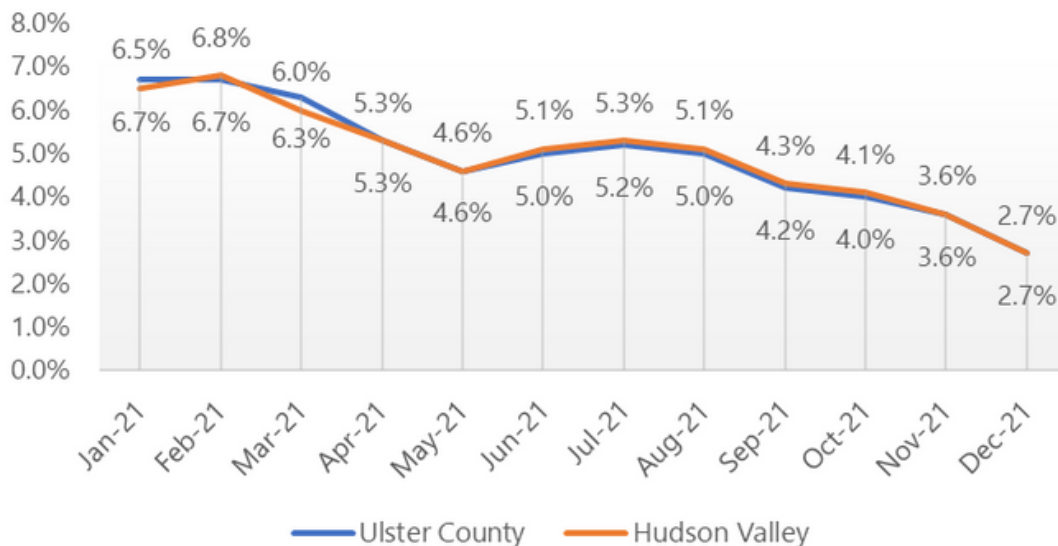


Source: Bureau of Labor Statistics, Over-the-year percent change in CPI-U, New York- Newark-Jersey City, NY-NJ-PA June 2018-2021, available at: https://www.bls.gov/regions/new-york-new-jersey/news-release/consumerpriceindex_newyorkarea.htm#chart1

Unemployment

Ulster County unemployment during the fourth quarter of 2020 dropped to 2.7% mirroring the regional rate. As can be seen in the chart to the right, over the course of 2021 the Ulster unemployment rate dropped 4 full percentage points from 6.7% of people returned to full employment coming through the pandemic.

Ulster County versus Hudson Valley Unemployment



In the chart to the left, Leisure and Hospitality roared back with a 22.6% increase, or 1,100 jobs in the twelve-month period ending December 2021. The largest losses year-over-year were in education services with 500 fewer jobs at the close of 2021 compared to the close of 2020.

Category	Dec 2021	Dec 2020	NetYear	%Year
Leisure and Hospitality	7,600	6,200	1,400	22.6%
Local Government	9,100	8,600	500	5.8%
Retail Trade	9,100	8,800	300	3.4%
Other Services	2,400	2,200	200	9.1%
Manufacturing	3,300	3,200	100	3.1%
Federal Government	400	400	0	0.0%
Financial Activities	2,200	2,200	0	0.0%
Information	800	800	0	0.0%
Natural Resources, Mining & Construction	2,700	2,700	0	0.0%
Professional & Business Services	4,400	4,400	0	0.0%
Wholesale Trade	1,400	1,400	0	0.0%
Transportation, Warehousing & Utilities	1,400	1,500	-100	-6.7%
State Government	4,400	4,600	-200	-4.3%
Education & Health Services	9,100	9,600	-500	-5.2%

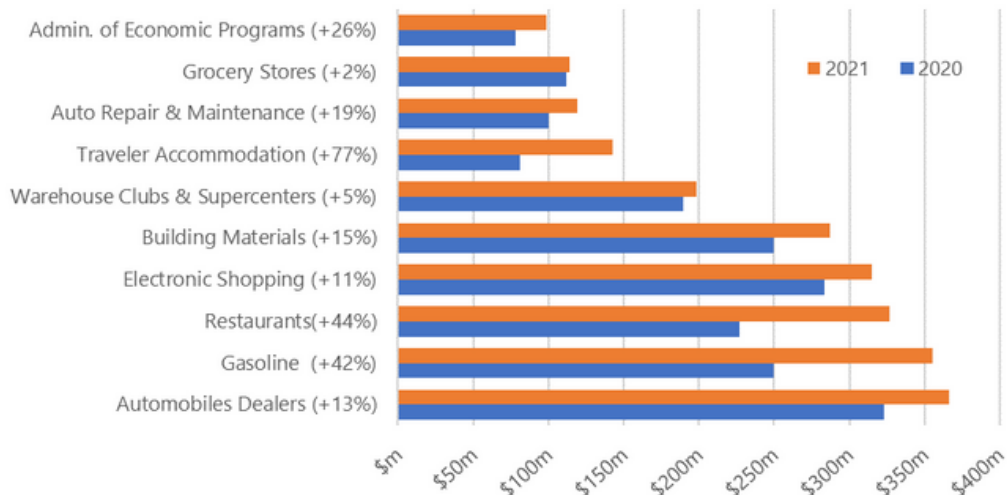
Taxable Sales and Purchases

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. All industry categories had positive gains in taxable sales in the 2021 sales tax year compared to the 2020 year. Note the sales tax year runs March through February. Traveler Accommodation went up 77% in that time, followed by increases in restaurants (44%) and gasoline (42%).

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

As we move into this higher inflationary period, some of these gains in sales must be attributed to inflationary impacts, especially for food and energy related sectors. Electronic shopping shows continued growth caused by both the marketplace provider tax (taxing online sales) which began mid-2019 and the pandemic online buying.

Ulster County Taxable Sales 2020 to 2021



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 20.5% in 2021 over 2020 prices. The total increase over the five-year 2017- 2020 period was 56%.

Ulster County NYS Association of Realtors Median Residential Home Sale Price



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/>

We may begin to see a softening of the housing market as interest rates increase and inventory of available houses reaches historic lows. Rental prices continue to escalate, although timely local rental pricing data is not available. Rental inventory becomes even more constrained as more rental housing is converted to short-term rentals. In 2021, Ulster County, had \$85 million in Airbnb bookings, 30% more than in 2019.

<https://therealdeal.com/2022/02/07/these-hudson-valley-rental-markets-surged-most-during-pandemic/>

Revenues

County revenues were \$387.4 million, representing 116% of the \$334.4 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 \$160.3 million and \$77.2 million in Real Property Tax collections. The following chart details the revenues recorded and annual budgeted amounts for 2021 and 2020:

Revenues by Category Year Ended December 31st						
Category	2020 YTD Transactions	2020 Adopted Budget	% of 2020 Adopted Budget	2021 YTD Transactions	2021 Adopted Budget	% of 2021 Adopted Budget
Non-Property Tax Items (incl. Sales Tax)	\$ 130,937,067	\$ 132,751,423	99%	\$ 160,340,302	\$ 124,564,288	129%
Real Property Taxes	72,026,254	75,567,758	95%	77,224,271	75,567,758	102%
State Aid	49,330,815	54,165,167	91%	53,824,404	52,910,151	102%
Federal Aid	34,013,942	33,095,059	103%	31,549,106	33,837,478	93%
Interfund Transfers In	356,491	-	0%	-	-	0%
Other Financing Sources (incl. Fund Balance)	1,650,000	13,160,242	13%	26,060,000	13,213,967	197%
Departmental Income	10,030,575	9,923,745	101%	10,049,580	10,992,154	91%
Intergovernmental Charges	10,206,182	8,336,974	122%	5,851,187	7,762,387	75%
Real Property Tax Items	4,957,180	5,435,000	91%	5,585,357	5,681,911	98%
Interfund Revenues	1,624,372	5,227,200	31%	4,517,959	4,783,913	94%
Sale of Property & Compensation for Loss	2,964,526	1,188,750	249%	5,399,816	1,566,950	345%
Use of Money and Property	1,425,684	2,032,989	70%	962,556	1,558,637	62%
Miscellaneous Local Sources	1,433,195	971,400	148%	5,229,561	1,046,900	500%
Fines and Forfeitures	337,007	531,894	63%	284,788	376,000	76%
Licenses and Permits	504,052	489,000	103%	550,267	498,170	110%
Grand Total	\$ 321,797,342	\$ 342,876,601	94%	\$ 387,429,155	\$ 334,360,664	116%

In 2021 Ulster County collected \$65.6 million more in revenues than in 2020, and due to the \$8.5 million decrease in total budget amounts, the percentage of revenues received in 2021 is 22% higher than the percentage received in 2020.

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 substantial increase from the previous year, with a \$29.4 million more 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	2020 YTD Transactions	2020 Adopted Budget	% of 2020 Adopted Budget	2021 YTD Transactions	2021 Adopted Budget	% of 2021 Adopted Budget
Sales & Use Tax	\$ 127,306,183	\$ 128,561,423	99%	\$ 154,871,457	\$ 120,559,288	128%
Occupancy Tax	1,691,458	2,185,000	77%	3,409,376	2,000,000	170%
Automobile Use Tax	1,163,108	1,200,000	97%	1,258,242	1,200,000	105%
Emergency Phone System Tax	776,317	805,000	96%	801,228	805,000	100%
OTB Surtax	-	-	0%	-	-	0%
Non-Property Tax Items	\$ 130,937,067	\$ 132,751,423	99%	\$ 160,340,302	\$ 124,564,288	129%

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 2021 fiscal year, the County expended \$347.5 million of the \$334.4 million budget. \$193.9 million in Contractual Expenses and \$86.8 million on salaries (Personal Services) were expended in 2021. Total expenditures were \$37.3 million more in 2021 when compared to 2020. The following chart provides comparative actual and budgeted amounts for both years:

Expenditures by Category Year Ended December 31st						
Category	2020 YTD Transactions	2020 Adopted Budget	% of 2020 Budget	2021 YTD Transactions	2021 Adopted Budget	% of 2021 Budget
Contractual Expenses	\$ 159,454,811	\$ 182,297,033	87%	\$ 193,925,440	\$ 180,608,675	107%
Personnel Services	84,204,231	91,157,492	92%	86,815,069	85,617,312	101%
Employee Benefits	49,813,356	53,058,816	94%	51,378,491	51,632,092	100%
Debt Service	15,391,518	13,477,961	114%	13,507,882	14,145,698	95%
Equipment & Capital Outlay	1,333,086	2,885,299	46%	1,896,912	2,356,887	80%
Transfers	-	-	0%	-	-	0%
Grand Total	\$ 310,197,002	\$ 342,876,601	90%	\$ 347,523,794	\$ 334,360,664	104%

The County expended 104% of the budget in 2021, compared to 2020 when expenditures totaled just 90% of the budget. Expenditure budget appropriation amounts were increased through budget amendments during the year allowing the County to spend more than the adopted budget amount. The 2021 budget included \$8.5 million less in budgetary appropriations (from \$342.9 million to \$334.4 million). Actual expenditures were increased by \$37.3 million (from \$310.2 million to \$347.5 million) when compared to the previous year. This combination of lower budgetary appropriations and increase in actual expenditures causes the 2021 expensed percentage to be much more than the 2020 expensed proportion.

During the fourth quarter, Ulster County paid over \$37.0 million on over 6,312 invoices serving an average of 523 vendors monthly. The County entered 140 expense contracts totaling \$9.2 million (excluding rate-based contracts) and 25 revenue contracts totaling \$5.9 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 2021, the claims auditors reviewed and certified over \$2.6 million in payroll expenses, including \$40,208 in employee reimbursements, \$196,475 for vaccination clinic activities, \$218,420 in election worker pay and \$375 for aging volunteers. During the fourth quarter alone, the claims auditors approved over \$8.9 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/>

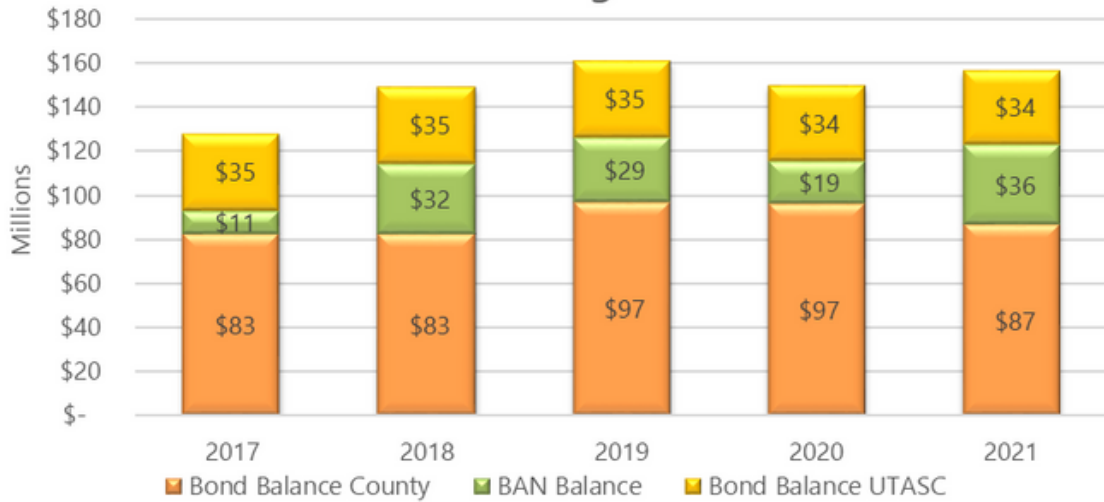
Long Term Debt

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. The 2020 BAN amount (\$19.3 million) being down from previous years as many projects were placed on hold during the Covid pandemic, saw a significant 89% increase in 2021 (\$36.5 million) as restriction were lifted and capital projects proceeded forward. 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, 2021 was at \$157.4 million¹, which was up \$7.0 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 of the outstanding balance in 2021.

[1] 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.

Outstanding Debt

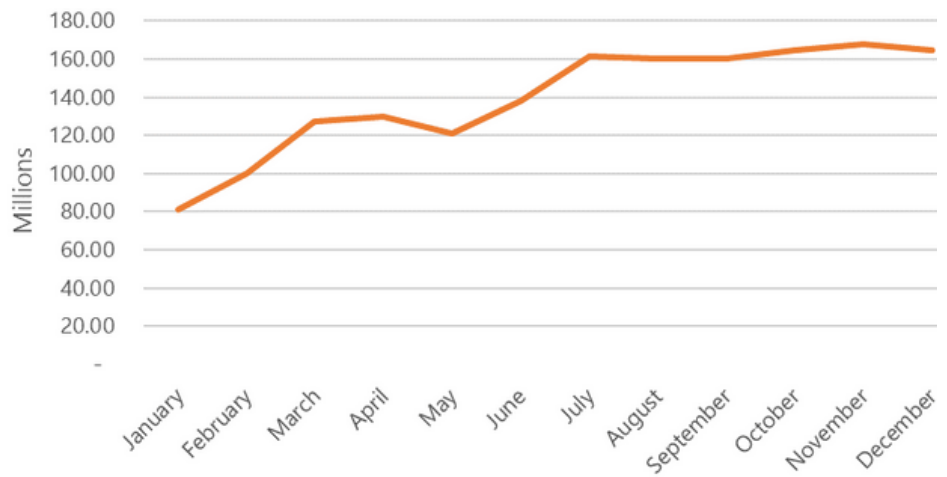


There are no repayments of debt during the first quarter of the year, meaning the principal debt balances at year end remain unchanged. The County annual budget does not include repayments for UTASC related debt as those amounts are recorded separately within their own financial budget. The 2021 budgeted 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 \$12.6 million. The debt repayment in 2022 should also account for additional interest of about \$250 thousand related to BAN repayments if those balances remain.

Cash Balances

The County's cash has continued to carry a significant balance throughout the 4th quarter. Across all active accounts, the County maintained an average daily cash balance of over \$160 million for the entire quarter. Cash balances at the end of 2021 were at \$164.8 million compared to \$76.7 million at the end of 2020. This increase is attributed to outperforming revenues such as sales tax which came in \$34.3 million over budget, as well as the receipt of \$17.2 million representing the first half of ARPA funds. Due to the growth in available cash, we initiated an investment audit during the fourth quarter which sought to determine if the County was maximizing cash investment opportunities and highlighted the importance of using cash as an asset by obtaining optimal rates of return.

Average Daily Balance



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

Appendix A

<i>Appendix A</i>				
Actual to Budgeted Departmental Revenues Through December 31, 2021				
Department	Adopted Budget	Amended Budget	YTD Transactions	Prior Year YTD
Arson Task Force	\$ 172,570	\$ 172,570	\$ -	\$ -
Assessment	14,500	14,500	7,800	5,398
Assigned Counsel Administration	-	194,554	-	-
Benefits and Awards	9,469,058	12,469,058	10,479,699	8,602,088
Bond Anticipation Notes	-	-	240,030	513,678
Buildings	955,430	955,430	969,903	820,043
Bus Operations	5,273,000	5,273,000	3,640,477	6,586,114
Central Data Processing	105,112	105,112	107,309	73,518
Central Garage	405,500	405,500	349,221	232,261
Child Care	20,456,787	20,456,787	15,158,232	16,564,023
Clerk	2,709,327	2,709,327	3,426,488	2,853,893
Commissioner of Finance	9,607,658	9,538,403	10,813,255	8,513,152
Community College Tuition	75,000	75,000	66,327	80,200
Comptroller	-	-	5,921	-
Contracted Mental Health Service	7,198,547	7,569,793	8,625,516	6,487,968
Day Care	2,731,482	2,731,482	1,790,762	1,876,025
Disability Insurance, Emp Ben	7,400	7,400	6,493	6,886
Distribution of Sales Tax	120,559,288	125,559,288	154,871,457	127,306,183
District Attorney	674,181	854,672	1,047,698	795,991
Economic Development	-	95,558	-	-
Elections	305,000	526,563	147,234	443,241
Emergency Aid for Adults	70,630	70,630	10,593	22,524
Engineering	-	-	1,077	-
Environmental Control	256,561	256,561	183,487	333,675
Family Assistance	8,825,541	8,825,541	7,840,926	8,794,316
Highway Administration	-	-	-	1,783
Home Energy Assistance	126,392	126,392	123,179	130,796
Hospital & Medical, Emp Ben	1,200,000	1,200,000	1,431,277	2,566,457
Jail	529,800	555,973	1,721,513	1,275,257
Job Training and Services	873,550	936,550	673,486	501,107
Job Training, Administration	902,490	921,038	839,516	920,284
Job Training, Participant Suppt	5,000	5,000	2,600	1,300
Judgments and Claims	-	-	182	829
Juvenile Delinquent	306,486	382,339	279,881	419,532
Law	-	-	115	157,873
Legislative Board	54,487,561	54,487,561	56,144,074	47,123,633
Machinery	694,400	694,400	659,154	3,266,315
Maintenance of Roads & Bridges	8,554,599	8,554,599	8,676,601	11,131,871
Medical Assistance	(465,000)	(465,000)	(585,400)	(106,540)
Medical Assistance - MMIS	490,000	490,000	564,701	131,131
Medical Examiner	550	550	6,107	6,758

Appendix A

Appendix A				
Actual to Budgeted Departmental Revenues Through December 31, 2021				
Department	Adopted Budget	Amended Budget	YTD Transactions	Prior Year YTD
Mental Health Administration	758,487	758,487	742,061	873,763
Mental Health Programs	9,000	9,000	16,691	26,713
Narcotics Addiction Ctrl Service	936,516	943,173	1,142,292	748,499
Off Street Parking	51,200	51,200	26,001	13,439
Other Educational Activities	10,000	10,000	1,293	1,073
Other Public Safety	4,500	4,500	33,923	37,657
Parks	199,100	199,100	162,976	136,426
Permanent Improvements	3,686,418	6,200,868	5,547,418	3,501,635
Personnel	14,000	14,000	10,768	14,927
Planning	495,000	495,000	450,708	675,469
Probation	2,722,539	2,763,355	3,054,923	2,853,272
Programs for the Aging	2,845,243	2,987,431	2,488,505	2,641,595
Psychiatric Exp Criminal Actions	-	-	-	29,233
Public Defender	2,035,026	2,035,026	916,411	1,740,204
Public Health	4,102,046	8,463,364	3,011,991	2,709,338
Public Safety Communication(911)	2,338,543	2,832,618	3,059,230	1,190,659
Public Works Administration	1,215,000	1,215,000	1,358,456	1,164,508
Purchasing	210,000	210,000	131,075	125,904
Rehabilitation Services	40,750	40,750	38,111	15,763
Rehabilitation, Loans & Grants	300,000	1,948,000	347,513	628,234
Safety Inspection	-	-	2,153	-
Safety Net	2,545,458	2,545,458	2,364,532	2,212,414
Sealer Weights & Measures	100,242	100,242	103,368	91,844
Self Insurance, Administration	15,500	15,500	93,010	63,548
Serial Bonds	11,995,698	11,995,698	41,934,312	13,069,457
Services for Recipients	659,083	678,063	440,213	502,280
Sheriff	1,900,407	1,999,556	1,435,588	1,146,604
Snow Removal	110,000	110,000	264,027	246,723
Social Services Administration	22,552,453	24,230,658	25,411,248	24,645,396
State Retirement, Emp Ben	674,512	674,512	666,890	602,674
Tourism	87,620	87,620	13,910	150,102
Unallocated Insurance	355,000	355,000	257,283	274,125
Undistributed Revenues	12,255,782	12,255,782	-	-
Unemployment Expenses, Emp Ben	-	-	85,941	-
Veterans Services	415,282	415,282	432,433	378,620
Youth Programs	339,412	424,463	426,154	113,935
Grand Total Governmental Funds	\$ 334,360,664	\$ 354,627,284	\$ 387,429,155	\$ 321,797,342
General Government, Cap Proj	-	16,899,479	1,268,435	3,788,084
Community College, Cap Proj	-	13,561,264	626,011	2,633,943
Public Safety, Cap Proj	-	21,460,135	2,596,509	252,000
Law Enforcement, Cap Proj	-	-	188,281	138,097
Highway, Cap Proj	-	22,139,474	4,516,447	3,158,488
Other Transportation, Cap Proj	-	5,125,356	-	1,815,529
Other Economic Dev, Cap Proj	-	-	-	216,006
Planning & Survey, Cap Proj	-	170,000	-	-
Grand Total Capital Project Funds	\$ -	\$ 83,929,237	\$ 9,590,647	\$ 18,074,851
Grant Total All Funds	\$ 334,360,664	\$ 438,556,521	\$ 397,019,802	\$ 339,872,193

Appendix B

<i>Appendix B</i>					
Actual to Budgeted Departmental Expenditures Through December 31, 2021					
Department	Total Adopted Budget	Total Amended Budget	Total YTD Encumbrances	Total YTD Transactions	Total Prior Year YTD
Arson Task Force	\$ 248,536	\$ 71,515	\$ -	\$ 47,384	\$ 42,370
Assessment	505,687	523,724	-	495,641	478,350
Assigned Counsel Administration	-	209,554	-	63,032	-
Benefits and Awards	6,788,000	9,708,000	-	8,221,543	6,432,477
Bond Anticipation Notes	1,000,000	1,000,000	-	777,530	1,174,759
Budget	573,170	579,170	444	511,477	241,518
Buildings	8,926,341	9,445,006	226,235	7,556,126	8,170,713
Bus Operations	6,721,816	6,943,883	15,681	6,385,307	5,671,383
Central Data Processing	6,564,123	6,764,661	323,482	6,182,056	6,464,092
Central Garage	857,847	884,932	270	775,391	693,144
Child Care	33,355,000	33,355,000	746	23,111,790	24,650,246
Clerk	4,284,833	4,409,851	-	4,192,792	4,205,006
Clerk of Legislative Board	1,302,230	1,312,806	25,052	1,106,618	1,069,283
Commissioner of Finance	3,713,623	3,689,082	2,380	3,138,805	3,478,775
Community College Tuition	3,825,000	3,825,000	-	3,298,572	3,724,727
Comptroller	862,335	884,665	-	833,521	772,357
Conservation	453,500	453,500	61,305	325,800	409,980
Contingent Account	273,874	273,874	-	-	-
Contracted Mental Health Service	9,439,071	10,934,417	344,102	8,372,032	7,995,324
Contribution to Community College	6,400,863	6,400,863	-	6,400,863	6,400,863
Day Care	2,900,000	2,900,000	-	1,987,299	2,066,978
Disability Insurance, Emp Ben	80,738	81,263	-	79,581	47,977
Distribution of Sales Tax	17,481,097	22,481,097	-	22,455,724	18,455,998
District Attorney	4,967,575	5,461,521	80,272	5,136,773	4,631,352
Economic Development	768,768	864,326	253,268	458,530	446,960
Elections	2,268,937	2,527,253	30,742	1,822,197	2,254,104
Emergency Aid for Adults	140,000	140,000	-	20,437	45,498
Engineering	475,091	502,714	14,734	449,228	415,162
Environmental Control	677,183	771,049	13,325	538,298	890,541
Family Assistance	9,800,000	9,800,000	-	6,992,738	7,588,299
Fire Protection	153,175	188,578	10,377	133,745	143,206
Highway Administration	3,144,471	3,399,021	-	3,397,399	3,075,232
Historian	1,750	1,750	-	400	800
Home Energy Assistance	150,000	157,500	-	153,986	152,348
Hospital & Medical, Emp Ben	3,093,556	2,960,460	-	2,954,241	2,688,973
Human Rights Commission	136,579	138,779	150	126,578	110,213
Jail	22,307,884	22,476,593	168,988	22,483,692	21,806,517
Job Training and Services	873,550	936,550	-	729,859	404,160
Job Training, Administration	902,490	953,181	-	843,706	924,287
Job Training, Participant Suppt	5,000	5,000	-	2,700	1,600
Juvenile Delinquent	700,000	768,353	-	211,809	435,500
Law	1,560,570	1,573,569	-	1,333,722	1,424,153
Legislative Board	872,128	872,128	-	837,064	812,828
Library	84,500	84,500	-	76,050	76,050
Machinery	3,146,900	3,393,637	3,463	3,248,135	3,128,693
Maintenance of Roads & Bridges	4,115,671	5,246,675	20,924	4,854,846	3,855,630
Medical Assistance	25,000	150,000	-	85,344	24,609
Medical Assistance - MMIS	33,124,580	29,321,489	-	28,372,790	31,751,728
Medical Examiner	856,692	885,192	8,800	865,716	896,094

Appendix B

Appendix B					
Actual to Budgeted Departmental Expenditures Through December 31, 2021					
Department	Total Adopted Budget	Total Amended Budget	Total YTD Encumbrances	Total YTD Transactions	Total Prior Year YTD
Mental Health Administration	1,383,261	1,424,717	72	1,187,631	1,246,725
Mental Health Programs	992,014	1,048,683	7,116	875,840	1,144,314
Municipal Association Dues	40,438	40,438	-	22,866	22,556
Municipal Executive	1,296,757	1,296,757	-	1,261,029	1,151,738
Narcotics Addiction Ctrl Service	1,046,156	1,359,337	154,566	1,053,489	956,203
Off Street Parking	66,405	71,920	17,837	49,341	47,947
Other Economic Development	28,750	28,750	-	28,750	14,375
Other Educational Activities	10,000	10,000	-	8,990	10,960
Other Employee Benefits	2,559,475	3,038,725	-	3,020,127	2,643,033
Other Home & Comm Services	227,250	247,118	4,163	94,705	60,892
Other Performing Arts	114,750	114,750	-	72,500	78,563
Other Public Safety	658,675	697,657	6,022	619,906	710,578
Parks	501,624	471,224	-	280,297	213,414
Permanent Improvements	3,686,418	6,200,868	-	5,547,418	3,501,635
Personnel	1,447,138	1,546,388	200	1,504,661	1,344,212
Planning	1,252,934	1,557,597	140,041	1,102,365	1,505,774
Probation	7,221,926	7,547,218	89,108	7,022,591	7,093,177
Programs for the Aging	3,162,922	3,380,810	3,033	2,878,273	2,976,329
Psychiatric Exp Criminal Actions	850,000	1,002,000	379,922	621,329	805,325
Public Defender	4,107,642	4,145,283	7,032	3,359,183	3,168,601
Public Health	6,330,682	10,963,073	281,713	6,960,689	5,344,608
Public Safety Communication(911)	4,387,737	6,901,840	219,031	6,394,148	4,623,354
Public Works Administration	1,109,123	1,144,298	47	1,048,438	1,031,780
Purchasing	1,216,702	1,268,601	-	1,238,256	1,153,460
Rehabilitation Services	189,404	195,031	-	159,662	167,372
Rehabilitation, Loans & Grants	300,000	1,948,000	1,000,000	347,513	628,234
Repayments to Escrow Agent-Ad Rf	-	29,975,000	-	29,964,081	-
Safety Inspection	440,160	455,851	-	447,591	411,779
Safety Net	7,100,000	7,100,000	-	6,864,378	5,867,269
Sealer Weights & Measures	205,702	205,702	-	203,906	198,425
Self Insurance, Administration	2,696,558	2,779,249	-	2,351,165	2,233,159
Serial Bonds	13,145,698	13,145,698	-	12,730,352	14,289,080
Services for Recipients	950,000	968,980	-	517,282	667,715
Sheriff	12,547,728	13,419,170	100,443	13,051,939	11,894,858
Snow Removal	3,179,366	3,038,115	51,728	2,682,219	2,523,891
Social Services Administration	29,133,452	32,619,187	436,758	29,660,128	30,735,166
State Retirement, Emp Ben	674,512	674,512	-	666,890	602,674
State Training School	575,000	1,015,056	-	1,015,056	159,275
Stock Pile	297,500	315,410	204,316	110,494	51,955
Tourism	982,263	1,042,516	8,605	978,716	897,506
Unallocated Insurance	4,951,920	4,954,024	-	4,879,066	5,144,675
Unemployment Expenses, Emp Ben	100,000	45,700	-	-	102,829
Unified Court Budget Costs	28,500	28,500	-	13,743	18,693
Veterans Services	897,845	916,429	-	862,631	832,741
WIC Program	802,821	828,213	5,400	678,310	739,535
Youth Programs	553,722	650,293	-	636,983	549,766
Grand Total Governmental Funds	\$ 334,360,664	\$392,540,371	\$ 4,721,890	\$ 347,523,794	\$ 310,197,002
General Government, Cap Proj	\$ -	\$ 10,569,489	\$ 1,047,267	\$ 1,914,613	\$ 3,968,092
Community College, Cap Proj	-	11,604,895	38,610	692,239	5,356,322
Public Safety, Cap Proj	-	17,953,961	27,269	7,168,617	1,324,447
Law Enforcement, Cap Proj	-	329,491	141,211	188,281	138,097
Highway, Cap Proj	-	20,431,040	1,245,108	10,251,480	4,737,923
Other Transportation, Cap Proj	-	4,702,537	158,517	1,796,275	1,832,682
Other Economic Dev, Cap Proj	-	-	-	-	1,860
Recreation, Cap Proj	-	2,399,247	541,356	1,095,810	159,447
Planning & Survey, Cap Proj	-	211,854	170,000	41,854	2,504
Grand Total Capital Project Funds	\$ -	\$ 68,202,515	\$ 3,369,338	\$ 23,148,968	\$ 17,521,373
Grand Total All Funds	\$ 334,360,664	\$460,742,886	\$ 8,091,228	\$ 370,672,762	\$ 327,718,375