



THIRD QUARTER FINANCIAL REPORT

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





ULSTER COUNTY OFFICE OF THE COMPTROLLER

2021 THIRD QUARTER FINANCIAL REPORT

comptroller.ulstercountyny.gov

Released December 2021

This financial report highlights aspects of Ulster County's fiscal status through the third quarter of 2021 (ending September 30th). The third quarter of 2021 leaves the County in a strong financial position with continued growth. The economy largely rebounded with lower unemployment but increased prices. The County recognized \$244.5 million or 73.1% of budgeted revenues through the third quarter compared to only 69.1% by the same period in the previous fiscal year. The County expended \$190.5 million, or 57.0% of budgeted expenditures compared to 55.8% through the same quarter last year. The County's cash balance is high following an annual trend, with the addition of ARPA funds.

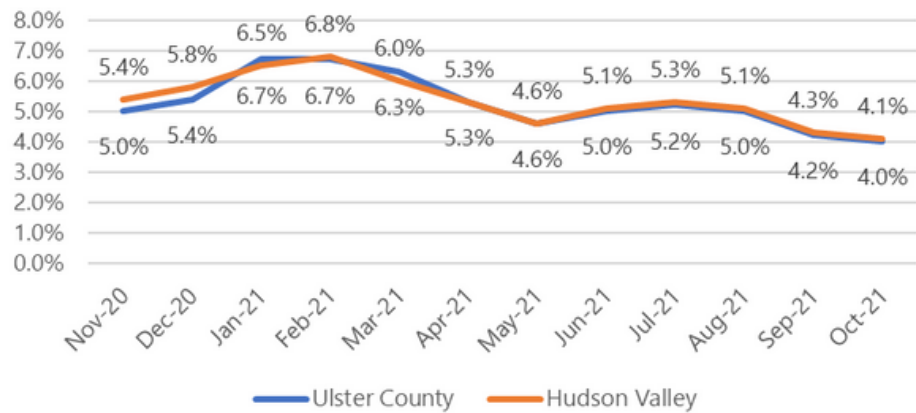
Economic Outlook

Unemployment

The Ulster County Unemployment Rate stood at 4.0%, roughly equal to the Hudson Valley rate of 4.1% at the end of October. This compares very favorably to the high pandemic rates of 12.4% and 13.6% respectively in July of 2020.

While unemployment is one measure of the labor economy, other measures must also be considered. According to the Bureau of Labor Statistics the total compensation of private industry workers increased 1.4% in the third quarter of 2021 while government workers wages increased 0.8%. Another interesting third quarter labor statistic to note is that labor productivity decreased 5.2% in the third quarter of 2021. This is the largest decline in quarterly productivity since the second quarter of 1960, when the measure decreased 6.1%. Labor productivity can be thought of as the amount of real gross domestic product produced by one hour of labor.

Ulster County versus Hudson Valley Unemployment



Category	Oct 2021	Sep 2021	Oct 2020	Net Year	% Year
Education and Health Services	9,200	9,100	9,600	(400)	-4.2%
Retail Trade	8,600	8,500	8,400	200	2.4%
Leisure and Hospitality	7,800	7,700	6,700	1,100	16.4%
Local Government Education	4,800	4,400	5,000	(200)	-4.0%
Professional and Business Services	4,500	4,400	4,500	-	0.0%
State Government	4,500	4,400	4,700	(200)	-4.3%
Local Government	4,200	4,100	3,600	600	16.7%
Manufacturing	3,200	3,200	3,200	-	0.0%
Natural Resources, Mining & Construction	2,900	2,900	2,800	100	3.6%
Other Services	2,500	2,400	2,300	200	8.7%
Financial Activities	2,200	2,200	2,200	-	0.0%
Wholesale Trade	1,400	1,400	1,400	-	0.0%
Transportation, Warehousing & Utilities	1,300	1,300	1,300	-	0.0%
Information	800	800	800	-	0.0%
Federal Government	400	400	500	(100)	-20.0%

Not all sectors have fared equally in the economic return from the pandemic. The Leisure and Hospitality sector has seen the largest one-year increase, adding 1,100 jobs since October 2020. Currently, the largest employment sector in the county is Health and Education Services, with 9,200 jobs. Retail Trade and Leisure and Hospitality are the second and third largest employment sectors, but it is important to note that if all government sectors are aggregated, it is by far the largest employment sector with a total of 18,700 with Local Government Education (4,800), State Government (4,500), Local Government (4,200), and Federal Government (400) combined.

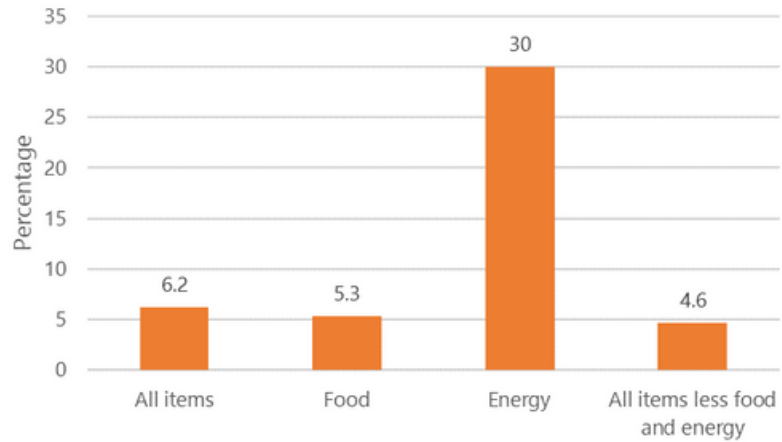
Consumer Price Index (CPI)

People and businesses are feeling the impact of price increases. Consumer prices have seen increases since the beginning of 2021, blamed largely on supply chain issues. According to the Bureau of Labor Statistics, Consumer Price Index for All Urban Consumers (CPI-U), Over-the-year, the CPI-U rose 6.2% seasonally adjusted. The monthly all items seasonally adjusted increase was broad-based, with increases in the indexes for energy, shelter, food, used cars and trucks, and new vehicles among the larger contributors. The energy index rose 30% over the 12 months ended in October 2021, while food rose 5.3% over that period.

Consumer Price Index



12-month percentage change in CPI



\$330,000

Median Home Sale Price

6.2%

inflation

1,100

Leisure & Hospitality jobs added

Housing, Rent Arrears, and Emergency Rental Assistance

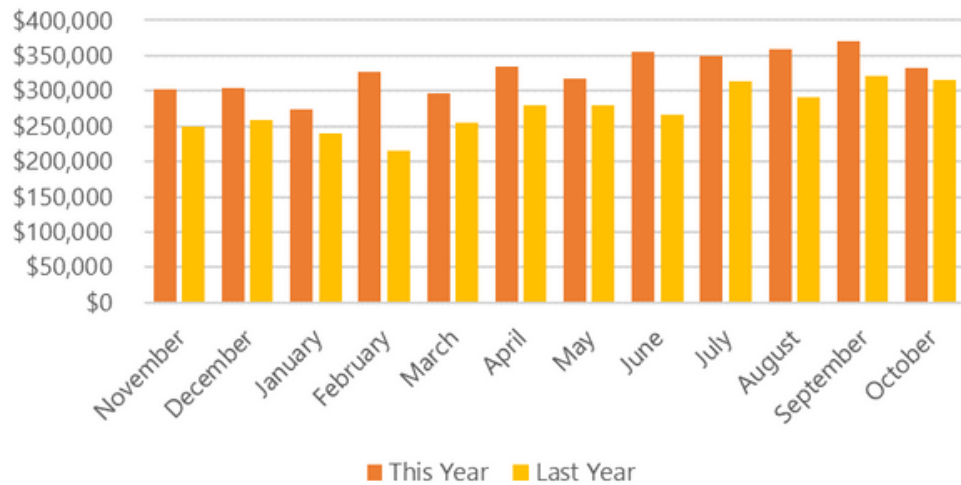
Median home sale price in October 2021 was \$333,000, a decline from the prior month which was a high \$370,000. This decrease may be a result of sharp drops in available inventory and sales. The number of homes for sale in October 2021 dropped 33% to 740 homes from an October 2020 number of 1,118 homes.

The state's eviction moratorium has been extended through January 15, 2022, and bars cases from proceeding if a tenant submitted a form declaring that they had experienced economic hardship because of the pandemic.

New York State has been slow to distribute federal funds for rent relief and has now cut off new applications as funds have been exhausted. As of November 19, 2021, the program had paid out to Ulster County applicants \$3,143,981.19 in 339 payments.

Ulster County's economy continues to rebound from pandemic impacts. Unemployment is low with most sectors recovering most of their pandemic job losses. Consumer prices and housing prices remain high. Future COVID variants, the end of the eviction moratorium, a potential rise in interest rates and other factors make the state of the economy difficult to predict moving into 2022 but Ulster County residents will continue to see high prices at the gas pump, in the supermarket, and in the housing market for some time to come.

12 Month Median Home Sale Price



Revenues

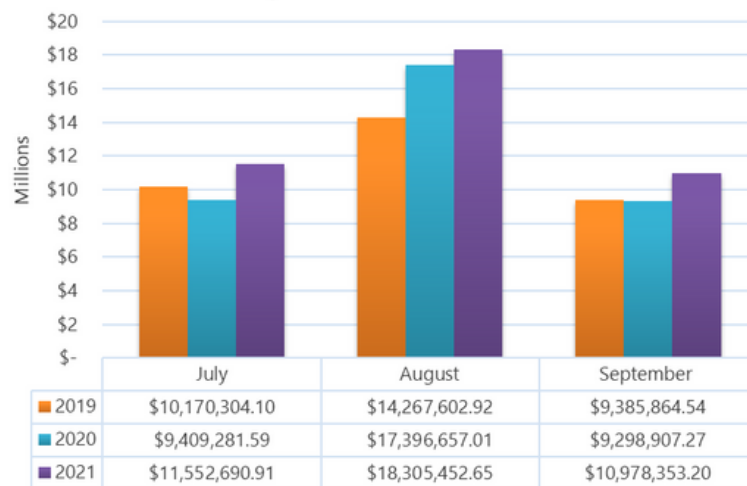
County revenues remained strong through the third quarter of the year, with the largest increases seen in sales tax revenues received. Actual revenues collected totaled \$244.5 million, versus \$218 million during the first three quarters of the previous year, a 12% increase. While nearly all County revenue categories saw an increase when compared to 2020, some categories (Sale of Property and Compensation for Loss and Bed tax) doubled in year over year collections with expected continued growth. The 2022 budget proposed by the County Executive forecasts continued growth in County revenues.

Revenues by Category Through September 30th						
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)	\$ 71,487,053	\$ 132,751,423	54%	\$ 93,906,733	\$ 124,564,288	75%
Real Property Taxes	76,318,489	75,567,758	101%	76,317,761	75,567,758	101%
State Aid	28,885,604	54,165,167	53%	30,632,818	52,910,151	58%
Federal Aid	15,878,907	33,095,059	48%	16,010,527	33,837,478	47%
Other Financing Sources (incl. Fund Balance)	-	13,160,242	0%	-	13,213,967	0%
Departmental Income	5,808,830	9,923,745	59%	6,431,210	10,992,154	59%
Intergovernmental Charges	7,430,879	8,336,974	89%	7,052,432	7,762,387	91%
Real Property Tax Items	3,961,073	5,435,000	73%	3,979,662	5,681,911	70%
Interfund Revenues	3,795,334	5,227,200	73%	3,361,753	4,783,913	70%
Sale of Property & Compensation for Loss	2,320,898	1,188,750	195%	4,937,407	1,566,950	315%
Use of Money and Property	1,193,248	2,032,989	59%	800,548	1,558,637	51%
Miscellaneous Local Sources	435,043	971,400	45%	468,852	1,046,900	45%
Fines and Forfeitures	257,264	531,894	48%	230,073	376,000	61%
Licenses and Permits	354,376	489,000	72%	410,699	498,170	82%
Grand Total	\$ 218,126,999	\$ 342,876,601	64%	\$ 244,540,476	\$ 334,360,664	73%

Sales Tax

At the end of the third quarter, the County had a 30% increase in sales tax revenues when compared to 2020 collections. With sustained growth in recent collections, we anticipate that sales tax revenues will greatly exceed those budgeted for 2021. As of the end of the first quarter, the County had collected over \$90 million in sales tax revenues, compared to just \$69 million compared to 2020. Collections are reported for collections made on purchases made from January through July of the current year, as payment received for August and September were not received until the fourth quarter. Payments received by the County for these months continued to show increases in collections, as seen in the monthly collections data presented in the following chart. The amounts collected in August and September by the County totaled more than \$29 million, bringing YTD collections to \$119 million, just \$1 million away from the total budgeted value for 2021, with three months of collections remaining.

Monthly Sales Tax Collections



Non-Property Tax Items Revenues Through September 30th						
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	\$ 69,159,416	\$ 128,561,423	54%	\$ 90,125,788	\$ 120,559,288	75%
Occupancy Tax	994,229	2,185,000	46%	2,199,429	2,000,000	110%
Automobile Use Tax	741,669	1,200,000	62%	984,858	1,200,000	82%
Emergency Phone System Tax	591,739	805,000	74%	596,658	805,000	74%
OTB Surtax	-	-	0%	-	-	0%
Non-Property Tax Items	\$ 71,487,053	\$ 132,751,423	54%	\$ 93,906,733	\$ 124,564,288	75%

While the effects of stimulus monies and increased unemployment and pent-up demand are difficult to identify, the County saw substantial growth across nearly all its major sales tax industries. The Executive's 2022 budget projects a 18.6% increase in sales taxes budgeted for 2022, or a total of \$143 million. The County will likely exceed that total in sales tax revenue before the end of 2021, based on current collection information. Sales tax increases are likely to be concurrent with increases in occupancy tax as increases in general consumer spending result in more travel and tourism.

Occupancy Tax

The County's occupancy tax collections also remained strong throughout the third quarter, where the County saw a 121% increase in year over year collections, a \$1.2 million increase in receipts when compared to the same period in 2020. While some of this increase can be attributed to an increase in and pent up demand related to tourism, the voluntary collection agreement between the County and Airbnb has undoubtedly also helped to bolster collections. The 2022 Executive Budget forecasts continued growth in this revenue category, anticipating a \$875,000 or 44% increase. The County exceeded the \$2 million budgeted figure in 2021 during the third quarter where bed tax collections reached a total of \$2.2 million year to date.

State and Federal Aid

With the exception of ARPA monies that have not yet been recorded as revenues, Federal aid remained consistent when compared to prior year results. State aid received saw a 6% increase, primarily due to additional aid related to addressing the needs of the community in continuing to respond to and manage the COVID 19 pandemic.

The State discontinued applications for reimbursement as of 12/31/2016 under the Special Fund and has been 'buying out' eligible claims so that they no longer are responsible for making these reimbursements on claims that have already been established prior to the 12/31/2016 termination of application process .

Sale of Property and Compensation for Loss

The County also saw unprecedented growth in this revenue category through the first three quarters of 2021. With year-to-date collections totaling nearly \$5 million, the County's growth in this category was 113% when compared to 2020. The County has collected 315% of the total budgeted revenues in this category already. The majority of these monies came from a worker's compensation settlement received by the County in August of this year. The Ulster County Self-Insurance Plan received a one-time buyout settlement from the NYS WCB WAMO (Wholesale Agreement Management Office) that was in reference to open claims that the State had been reimbursing the Self-Insurance Plan for from their Special Disability Fund when the claims met certain criteria.

The State discontinued applications for reimbursement as of 12/31/2016 under the Special Fund and has been 'buying out' eligible claims so that they no longer are responsible for making these reimbursements on the claims that have already been established prior to the 12/31/2016 termination of application process.

Expenditures

Spending through the third quarter of 2021 remained consistent when compared to previous year figures, with just under a \$1 million decrease in total spending across all categories. While the Executive's budget called for an \$8.5 million reduction in spending, primarily through a reduction of personnel and employee benefit related services, spending year- to-date appears consistent when compared to 2020 spending. A large portion of this spending was for capital and equipment related purchases that were incurred in the third quarter. Capital and equipment is in line with normal operations and a comparison to the 2020 numbers shows the pandemic impact on capital and equipment expenditures. The recently adopted 2022 Operating Budget proposes a significant increase to expenditures, which are budgeted to reach over \$350 million in the upcoming year.

Expenditures by Category Through September 30th						
Category	2020 YTD Transactions	2020 Adopted Budget	% of 2020 Budget	2021 YTD Transactions	2021 Adopted Budget	% of 2021 Budget
Contractual Expenses	\$ 108,782,006	\$ 182,297,033	60%	\$ 107,810,881	\$ 180,608,675	60%
Personnel Services	59,049,601	91,157,492	65%	57,858,699	85,617,312	68%
Employee Benefits	21,325,024	53,058,816	40%	21,868,732	51,632,092	42%
Debt Service	1,571,010	13,477,961	12%	1,560,188	14,145,698	11%
Equipment & Capital Outlay	751,843	2,885,299	26%	1,445,175	2,356,887	61%
Grand Total	\$ 191,479,484	\$ 342,876,601	56%	\$ 190,543,674	\$ 334,360,664	57%

Payroll Expenditures

In the third quarter of 2021, the County paid \$19.7 million in gross earnings to employees as compared to \$19.8 million compared to Q3 of 2020. This included \$145k in vacation time paid out, \$131k in sick time paid out (including deferred sick time payouts), and over \$306k in health insurance buyout payments. The county paid \$48k to employees who were required to quarantine and unable to work, compared to \$17.5k in the third quarter of 2020. Additionally, the county paid \$118k to volunteers hired to operate the County's vaccination pod.

At the end of the third quarter, the County had 1,378 employees active on payroll, compared to 1,415 at the end of the second quarter. During the third quarter 30 full-time positions that were seasonal were terminated. Additionally, 8 employees retired from County employ.

The County Executive's proposed 2022 Operating budget includes the addition of 69 new positions countywide. A portion of these positions are intended to return the County to pre-COVID operating levels, while others are entirely new positions for the County. The 2022 Proposed budget includes a nearly \$11 million increase in regular and part-time pay and a \$3.1 million increase in health insurance costs, due to added positions, a 3% increase to management salaries, and union contract increases that will be in effect for the upcoming year.

Capital Projects

The County approved 12 capital projects during the third quarter. Most notable this included the County's Capital Programs for the Recovery and Resiliency projects being funded by the ARPA monies the County is going to receive. Resolution 333 of 2021, Establishing Capital Project Nos. 597, 598, 599, 600, 601, 602, 603, And 604 Ulster County Recovery and Resiliency Projects – Amending The 2021 Capital Fund Budget, establishes targeted funding amounts totaling \$30.35 million for the following purposes:

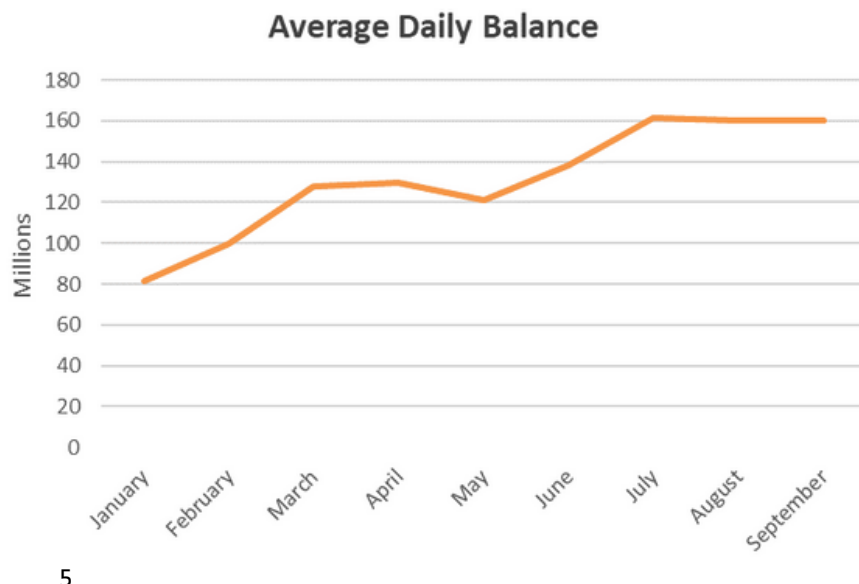
- Address the Housing Crisis in Ulster County \$4.5 million
- Assisting Non-Profit Youth and Community Programs \$3 million
- Enhancing Mental Health and Addiction Recovery Services \$5 million
- Food Security and Access \$350k
- Small Business and Economic Recovery \$6 million
- Infrastructure and Trails \$6 million
- Green Home Retrofits and Workforce Development \$3 million
- Emergency Response Preparedness \$2.4 million

While the County Legislature and Executive have identified these projects in their initial workshops, additional details and plans will be developed in the coming months to more specifically outline the uses of these funds. The Comptroller's Office has issued a memo on the appropriate accounting and compliance requirements for these funds and will continue to monitor the accounting and appropriate use of these funds in the coming year.

Cash

The majority of the County's cash is maintained in the County's deposit account, which includes the county's General Fund balance, or its primary reserve fund. During the third quarter of 2021, the County has an average daily cash balance of over \$160 million across all active accounts.

The County maintains a variety of cash accounts at several financial institutions throughout the County. Most of the cash reserves held by the County are maintained in the County's Deposit account. The average daily balance for the deposit account during the third quarter of 2021 was \$144 million dollars, earning an annual percentage yield of .12%, or just over \$114k on these funds in 2021. Most of these cash balances are either being maintained as County reserves or represent funds that the County will not likely disperse for several months as planning and development takes place. The County should review its investment strategy considering these healthy cash balances to ensure that we are maximizing potential profits and income regarding these large cash reserves.



Appendix A				
Actual to Budgeted Departmental Revenues Through September 30, 2021				
Department	Adopted Budget	Amended Budget	YTD Transactions	Prior Year YTD
Arson Task Force	\$ 172,570	\$ 172,570	\$ -	\$ -
Assessment	14,500	14,500	4,926	3,418
Assigned Counsel Administration	-	194,554	-	-
Benefits and Awards	9,469,058	9,469,058	12,556,381	10,284,058
Buildings	955,430	955,430	754,436	782,363
Bus Operations	5,273,000	5,273,000	2,444,644	832,052
Central Data Processing	105,112	105,112	52,035	33,638
Central Garage	405,500	405,500	61,253	85,710
Child Care	20,456,787	20,456,787	7,826,924	7,821,418
Clerk	2,709,327	2,709,327	2,318,642	1,723,923
Commissioner of Finance	9,607,658	9,538,403	7,357,307	6,378,038
Community College Tuition	75,000	75,000	66,327	80,200
Contracted Mental Health Service	7,198,547	7,523,016	7,155,263	6,431,886
Day Care	2,731,482	2,731,482	1,064,653	1,298,068
Disability Insurance, Emp Ben	7,400	7,400	3,303	521
Distribution of Sales Tax	120,559,288	120,559,288	90,125,788	69,159,416
District Attorney	674,181	674,181	761,903	585,778
Economic Development	-	95,558	-	-
Elections	305,000	305,000	14,825	215,658
Emergency Aid for Adults	70,630	70,630	8,823	18,179
Environmental Control	256,561	256,561	61,626	64,561
Family Assistance	8,825,541	8,825,541	3,835,691	4,263,832
Highway Administration	-	-	-	1,783
Home Energy Assistance	126,392	126,392	3,586	1,129
Hospital & Medical, Emp Ben	1,200,000	1,200,000	1,127,039	1,994,958
Jail	529,800	529,800	1,015,813	504,867
Job Training and Services	873,550	936,550	641,507	447,607
Job Training, Administration	902,490	921,038	643,695	681,874
Job Training, Participant Suppt	5,000	5,000	1,100	1,100
Juvenile Delinquent	306,486	382,339	11,627	70,562
Law	-	-	97	157,873
Legislative Board	54,487,561	54,487,561	55,237,564	51,415,868
Machinery	694,400	694,400	645,840	3,264,046
Maintenance of Roads & Bridges	8,554,599	8,554,599	8,523,573	11,100,018
Medical Assistance	(465,000)	490,000	(254,805)	(120,669)
Medical Assistance - MMIS	490,000	(465,000)	242,862	129,096
Medical Examiner	550	550	5,927	6,653
Mental Health Administration	758,487	758,487	552,843	690,031
Mental Health Programs	9,000	9,000	3,744	26,671
Narcotics Addiction Ctrl Service	936,516	943,173	845,697	652,572
Off Street Parking	51,200	51,200	15,507	13,439
Other Educational Activities	10,000	10,000	1,143	783
Other Public Safety	4,500	4,500	11,973	36,916
Parks	199,100	199,100	162,976	136,819
Permanent Improvements	3,686,418	6,200,868	2,634,679	2,869,708
Personnel	14,000	14,000	8,685	13,583
Planning	495,000	495,000	160,641	268,738
Probation	2,722,539	2,763,355	1,335,830	439,027
Programs for the Aging	2,845,243	2,845,243	1,024,631	1,102,808
Public Defender	2,035,026	2,035,026	614,784	1,544,273
Public Health	4,102,046	4,757,416	1,414,628	1,429,175
Public Safety Communication(911)	2,338,543	2,746,304	2,633,256	763,187
Public Works Administration	1,215,000	1,215,000	1,036,508	741,669
Purchasing	210,000	210,000	59,305	62,208
Rehabilitation Services	40,750	40,750	13,945	15,396
Rehabilitation, Loans & Grants	300,000	948,000	347,513	343,219
Safety Net	2,545,458	2,545,458	1,266,021	1,681,358
Sealer Weights & Measures	100,242	100,242	82,307	74,190
Self Insurance, Administration	15,500	15,500	-	-
Serial Bonds	11,995,698	11,995,698	11,968,041	10,787,126
Services for Recipients	659,083	678,063	318,406	166,920
Sheriff	1,900,407	1,905,407	848,809	759,311
Snow Removal	110,000	110,000	264,027	200,433
Social Services Administration	22,552,453	24,123,196	11,703,022	12,868,429
State Retirement, Emp Ben	674,512	674,512	-	-
Tourism	87,620	87,620	31,547	86,362
Unallocated Insurance	355,000	355,000	29,000	88,863
Undistributed Revenues	12,255,782	12,255,782	-	-
Unemployment Expenses, Emp Ben	-	-	85,941	-
Veterans Services	415,282	415,282	58,261	67,305
WIC Program	802,447	802,447	371,021	442,071
Youth Programs	339,412	424,463	315,610	34,924
Grand Total Governmental Funds	\$ 334,360,664	\$ 341,016,219	\$ 244,540,476	\$ 218,126,999
General Government, Capital Project	-	14,269,185	1,142,035	2,344,729
Community College, Capital Project	-	12,873,420	258,077	1,224,222
Public Safety, Capital Project	-	13,784,370	70,000	-
Highway, Capital Project	-	20,440,455	-	263,289
Other Transportation, Capital Project	-	4,649,636	-	503,561
Recreation, Capital Project	-	4,573,530	-	666,050
Grand Total Capital Project Funds	\$ -	\$ 70,590,596	\$ 1,470,113	\$ 5,001,850
Grant Total All Funds	\$ 334,360,664	\$ 411,606,815	\$ 246,010,589	\$ 223,128,849

Appendix B					
Actual to Budgeted Departmental Expenditures Through September 30, 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	\$ -	\$ 38,573	\$ 29,495
Assessment	505,687	505,687	-	291,199	284,185
Assigned Counsel Administration	-	209,554	-	28,279	-
Benefits and Awards	6,788,000	6,788,000	-	2,652,220	3,202,937
Bond Anticipation Notes	1,000,000	1,000,000	-	-	(59,265)
Budget	573,170	573,170	97	318,119	139,828
Buildings	8,926,341	9,092,462	352,006	4,623,182	5,217,468
Bus Operations	6,721,816	6,744,334	69,592	3,873,197	3,376,349
Central Data Processing	6,564,123	6,670,468	532,102	4,005,697	4,453,055
Central Garage	857,847	862,797	270	423,640	426,813
Child Care	33,355,000	33,355,000	410	14,284,370	15,175,532
Clerk	4,284,833	4,285,133	6,219	2,412,879	2,516,332
Clerk of Legislative Board	1,302,230	1,322,293	16,486	664,568	630,863
Commissioner of Finance	3,713,623	3,629,380	138	1,813,026	2,149,444
Community College Tuition	3,825,000	3,825,000	-	1,629,523	1,957,809
Comptroller	862,335	862,388	99	473,473	452,373
Conservation	453,500	453,500	-	162,900	185,775
Contingent Account	273,874	273,874	-	-	-
Contracted Mental Health Service	9,439,071	10,726,393	2,910,414	6,026,675	5,884,966
Contribution to Community College	6,400,863	6,400,863	-	6,400,863	6,400,863
Day Care	2,900,000	2,900,000	-	1,535,877	1,475,419
Disability Insurance, Emp Ben	80,738	80,738	-	48,578	36,560
Distribution of Sales Tax	17,481,097	17,481,097	-	13,067,895	10,025,206
District Attorney	4,967,575	5,263,174	5,463	2,997,431	2,747,824
Economic Development	768,768	864,326	78	307,687	267,940
Elections	2,268,937	2,305,690	36,857	940,319	1,130,157
Emergency Aid for Adults	140,000	140,000	-	14,631	37,339
Engineering	475,091	505,591	30,500	277,125	309,169
Environmental Control	677,183	751,223	3,741	342,169	327,451
Family Assistance	9,800,000	9,800,000	-	5,008,551	5,267,947
Fire Protection	153,175	188,688	3,749	102,736	79,974
Highway Administration	3,144,471	3,144,821	-	1,304,014	1,244,808
Historian	1,750	1,750	-	-	200
Home Energy Assistance	150,000	150,000	-	18,322	16,388
Hospital & Medical, Emp Ben	3,093,556	2,852,056	-	1,786,402	1,614,561
Human Rights Commission	136,579	136,708	1,339	73,357	66,444
Jail	22,307,884	22,428,641	194,295	13,197,469	13,148,587
Job Training and Services	873,550	936,550	-	604,439	354,115
Job Training, Administration	902,490	921,961	1,043	513,271	549,719
Job Training, Participant Suppt	5,000	5,000	-	1,100	1,200
Juvenile Delinquent	700,000	775,853	-	209,672	263,125
Law	1,560,570	1,560,570	36	765,644	876,825
Legislative Board	872,128	872,128	-	491,192	470,007
Library	84,500	84,500	-	-	-
Machinery	3,146,900	3,167,384	77,670	1,902,535	1,899,615
Maintenance of Roads & Bridges	4,115,671	4,139,845	112,986	2,866,983	2,529,526
Medical Assistance	25,000	150,000	-	56,196	6,872
Medical Assistance - MMIS	33,124,580	32,084,914	-	21,032,764	24,473,821
Medical Examiner	856,692	856,692	-	404,841	526,079
Mental Health Administration	1,383,261	1,383,301	316	687,325	757,964
Mental Health Programs	992,014	996,215	4,241	495,994	714,007
Municipal Association Dues	40,438	40,438	-	22,866	22,556
Municipal Executive	1,296,757	1,296,757	-	744,118	712,318
Narcotics Addiction Ctrl Service	1,046,156	1,259,337	363,843	746,320	777,245
Off Street Parking	66,405	69,405	17,837	33,422	34,204
Other Economic Development	28,750	28,750	-	14,375	-
Other Educational Activities	10,000	10,000	-	-	2,000
Other Employee Benefits	2,559,475	2,740,975	-	2,093,192	1,600,142
Other Home & Comm Services	227,250	247,118	5,000	31,368	25,610
Other Performing Arts	114,750	114,750	-	51,250	6,188
Other Public Safety	658,675	673,957	-	369,947	455,187
Parks	501,624	501,624	307	249,787	197,861
Permanent Improvements	3,686,418	6,200,868	380,799	3,733,002	3,250,240
Personnel	1,447,138	1,476,251	200	906,069	788,201
Planning	1,252,934	1,547,355	195,401	650,305	835,793
Probation	7,221,926	7,263,966	207,288	4,126,796	4,213,483
Programs for the Aging	3,162,922	3,162,922	7,750	1,733,932	1,942,564
Psychiatric Exp Criminal Actions	850,000	395,829	132,732	-	341,337
Public Defender	4,107,642	4,114,737	10,519	1,999,790	1,875,268
Public Health	6,330,682	7,659,491	389,020	3,645,295	3,189,672
Public Safety Communication(911)	4,387,737	5,172,368	353,535	3,490,309	2,880,982
Public Works Administration	1,109,123	1,109,698	1,409	602,834	613,248
Purchasing	1,216,702	1,216,811	341	825,400	675,671
Rehabilitation Services	189,404	189,404	-	90,421	93,846
Rehabilitation, Loans & Grants	300,000	948,000	-	347,513	343,219
Safety Inspection	440,160	440,160	-	268,266	250,574
Safety Net	7,100,000	7,100,000	-	5,056,542	4,761,037
Sealer Weights & Measures	205,702	205,702	-	123,513	120,545
Self Insurance, Administration	2,696,558	2,696,584	147	1,535,810	1,564,828
Serial Bonds	13,145,698	13,145,698	-	1,560,188	1,630,274
Services for Recipients	950,000	968,980	-	336,930	322,506
Sheriff	12,547,728	12,731,952	159,661	7,371,640	7,135,464
Snow Removal	3,179,366	3,166,865	34,945	1,963,946	1,862,829
Social Services Administration	29,133,452	31,541,518	102,647	17,098,431	18,334,774
State Retirement, Emp Ben	674,512	674,512	-	-	-
State Training School	575,000	1,015,056	-	1,015,056	159,275
Stock Pile	297,500	315,410	31,071	123,002	22,508
Tourism	982,263	1,029,855	225,923	525,113	568,742
Unallocated Insurance	4,951,920	4,951,920	-	4,774,687	5,023,641
Unemployment Expenses, Emp Ben	100,000	80,000	-	-	69,286
Unified Court Budget Costs	28,500	28,500	-	5,072	9,455
Veterans Services	897,845	898,267	983	507,739	489,692
WIC Program	802,821	802,821	5,817	399,867	447,709
Youth Programs	553,722	646,273	-	192,660	185,838
Grand Total Governmental Funds	\$ 334,360,664	\$344,462,111	\$ 6,987,320	\$ 190,543,674	\$ 191,479,484
General Government, Cap Proj	\$ -	\$ 7,941,959	\$ 1,467,265	\$ 723,917	\$ 3,708,176
Community College, Cap Proj	-	10,982,207	38,610	689,920	3,035,010
Public Safety, Cap Proj	-	10,278,196	27,269	4,870,605	1,285,297
Law Enforcement, Cap Proj	-	329,491	329,491	-	138,097
Highway, Cap Proj	-	18,734,101	277,912	5,992,753	3,098,401
Other Transportation, Cap Proj	-	4,226,817	1,781,795	41,409	452,400
Recreation, Cap Proj	-	2,399,247	1,027,343	485,323	128,373
Planning & Survey, Cap Proj	-	41,854	-	41,854	-
Grand Total Capital Project Funds	\$ -	\$ 54,933,873	\$ 4,949,686	\$ 12,845,780	\$ 11,845,753
Grand Total All Funds	\$ 334,360,664	\$399,395,985	\$ 11,937,006	\$ 203,389,454	\$ 203,325,237