



# **SECOND QUARTER FINANCIAL REPORT**

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



**2023**



# ULSTER COUNTY OFFICE OF THE COMPTROLLER

## 2023 SECOND QUARTER FINANCIAL REPORT

comptroller.ulstercountyny.gov

Released September 2023

This financial report highlights aspects of Ulster County’s financial performance for the period from January 1, 2023 to June 30, 2023.<sup>1</sup>

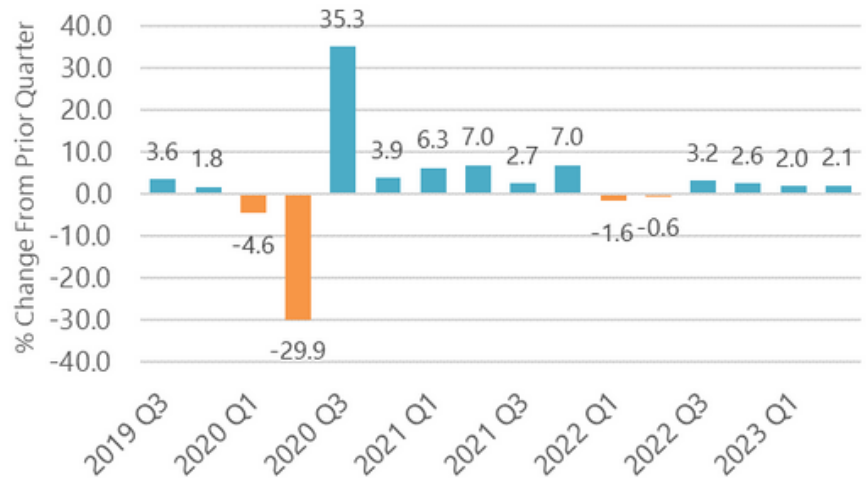
### Economic Outlook

The second quarter of 2023 continued to show a healthy economy with stabilizing gross domestic product and inflation, steady employment, and continued increases in housing prices.

### Gross Domestic Product

GDP continued a fourth straight quarter of positive growth at 2.1% for the second quarter. GDP is a comprehensive measure of the U.S. economic activity based on the value of the final goods and services produced in the United States. We provide a national number in this report because current county level GDP data lags by almost a year and Ulster County’s GDP normally mirrors the national economy.

Quarterly Gross Domestic Product

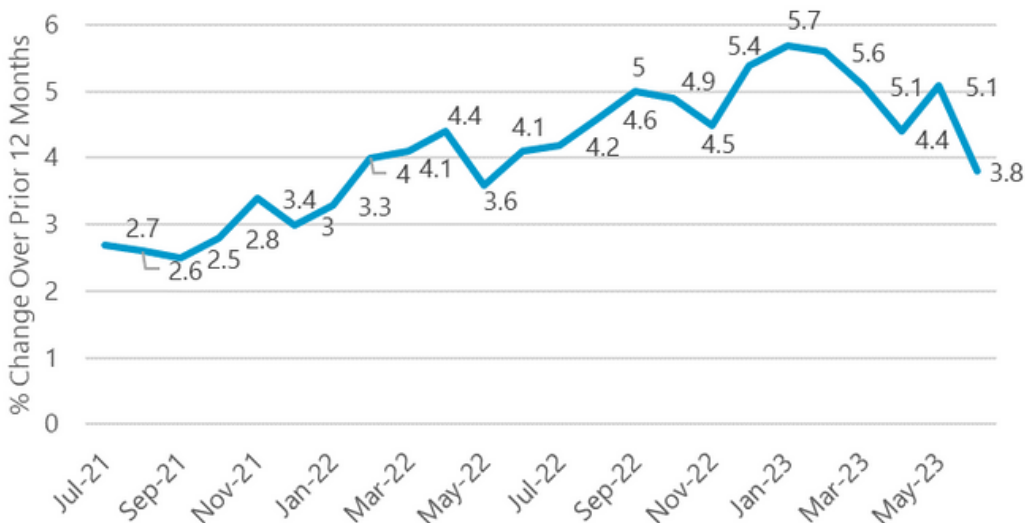


Bureau of Economic Analysis, Gross Domestic Product, Second Quarter 2023 (Advance Estimate available at <https://www.bea.gov/news/2023/gross-domestic-product-second-quarter-2023-advance-estimate>)

### Consumer Price Index

The Consumer Price Index has comfortably declined from a high of 5.7% at the beginning of 2023 to 3.8% at the close of the second quarter of 2023.

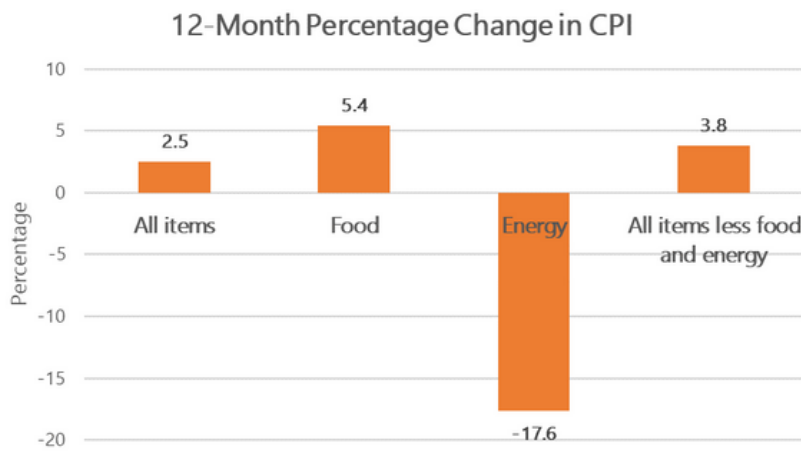
12 Month Changes in Consumer Prices



Aggregated from Bureau of Labor Statistics, Over-the-year percent change in CPI-U, New York-Newark-Jersey City, NY-NJ-PA, available at [https://www.bls.gov/regions/northeast/news-release/consumerpriceindex\\_newyork.htm](https://www.bls.gov/regions/northeast/news-release/consumerpriceindex_newyork.htm).

[1] We have used unaudited and unofficial amounts as reported within Ulster County’s financial management system as of August 21, 2023 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.





Bureau of Labor Statistics, Consumer Price Index, New York-Newark-Jersey City — June 2023, available at [https://www.bls.gov/regions/northeast/news-release/2023/consumerpriceindex\\_newyorkarea\\_20230712.htm](https://www.bls.gov/regions/northeast/news-release/2023/consumerpriceindex_newyorkarea_20230712.htm)

According to a report by the Bureau of Labor Statistics (“BLS”), over the year, the index for all items less food and energy increased 3.8%. The cost of energy changed substantially with energy prices dropping 17.6% between June of 2022 and June of 2023. This change was led by a 27.4% drop in gasoline prices while home energy prices fell 8.5% and electricity prices fell 0.7% over the last 12 months.

The Open Market Committee of the Federal Reserve Bank raised interest rates once during the second quarter of 2023 from 5.00% to 5.25%.

Rate increases are likely to continue into the third quarter as inflation has yet to cool. These increases have changed the cost of borrowing for consumers as well as local government. Increased borrowing costs could dampen consumer spending and therefore sales tax revenues.

### Employment

Employment levels continue to slightly increase in Ulster County with annual employment rising 300 jobs in the last twelve months which is a 0.5% increase. The largest overall increases were in the Leisure and Hospitality sector (+500) and Local Government sector (+200) with new jobs for the previous 12-month period offsetting sizeable losses in Professional and Business Services (-400), State Government (-100) and Other Services (-100). Retail Trade and Information each added 100 positions. All other sectors remained flat.

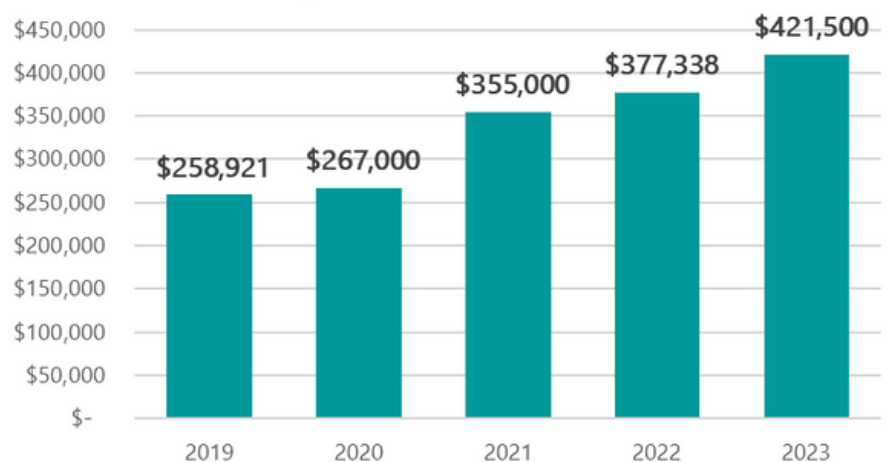
Ulster County Employment by Sector	June 2023	June 2022	Net Year	% Year
Local Government	9,400	9,200	200	2.2%
Educational and Health Services	9,200	9,200	0	0.0%
Leisure and Hospitality	9,100	8,600	500	5.8%
Retail Trade	8,400	8,300	100	1.2%
Professional and Business Services	4,500	4,900	-400	-8.2%
State Government	4,200	4,300	-100	-2.3%
Manufacturing	3,500	3,500	0	0.0%
Mining, Logging and Construction	3,000	3,000	0	0.0%
Other Services	2,800	2,900	-100	-3.4%
Financial Activities	2,000	2,000	0	0.0%
Wholesale Trade	1,500	1,500	0	0.0%
Transportation, Warehousing and Utilities	1,500	1,500	0	0.0%
Information	900	800	100	12.5%
Federal Government	400	400	0	0.0%
<b>Total</b>	<b>60,400</b>	<b>60,100</b>	<b>300</b>	<b>0.5%</b>

New York State, Department of Labor, Labor Market Profile for Resident Civilian Labor Force and Nonfarm Employment, Kingston MSA, June 2023, May 2023, June 2022.

### Housing

The region has also seen unprecedented increases in the cost of housing. There has been a significant increase in median home sale price, as home sale prices have increased \$162,579 (or 62.8%) between June 2019 and June 2023. The County continues to experience a housing crisis with very limited rental and for sale inventory. As of the end of June 2022 the Ulster County housing market had 4.2 months of inventory supply (defined by NYSAR as “The inventory of homes for sale at the end of a given month, divided by the average monthly pending sales from the last 12 months”) and the number of homes for sale decreased 14.2% from a year earlier.

### Ulster County June Median Home Sale Price



## Fund Balance

The incomplete financial records and the potential need for adjustments for prior periods reflect challenges in the Department of Finance. The County has not yet finalized the 2022 financial records and there is an external audit of the 2022 financial statements ongoing. It is expected that the 2022 records will be finalized within the next few months. Due to the lag in completed data we are unable to provide a 2022 fourth quarter report or report on the beginning fund balance amount for 2023. Additionally, any audit adjustments for 2022 or prior period adjustments for previous years are not known at this time and could have significant impact on the beginning fund balance. Due to the uncertainty of changes in fund balance, and the lag in recording entries in the financial system for 2023, we recommend that the County take a cautious approach during the budget process for fiscal year 2024.

## American Rescue Plan Act of 2021 (ARPA) Coronavirus State and Local Fiscal Recovery Funds (SLFRF)

In June of 2021 and in June of 2022, the County received two equal payments of \$17,245,737 from the Federal Government totaling \$34,491,474 under the ARPA SLFRF program. These cash receipts were appropriately recorded as a liability by the County. As the County spends this federal money in accordance with grant requirements, entries are made to reduce the liability and recognize federal grant revenue. For calendar years 2021 and 2022 the County recognized \$1,769,770 and \$4,610,903, respectively. A review of the activity in the account shows that only one entry has been made to the liability for 2023 totaling \$13,427. The Comptroller's office believes that more ARPA revenue needs to be recognized for 2023. It is our understanding that the required entries have not been posted yet as the County's Department of Finance is working to get records current following a complete management turnover in early 2023.

## Revenues

Overall, Ulster County budgeted an increase to revenues of \$28.4 million for 2023. Mid-year revenues of \$176.7 million show the County had a decrease of \$9.7 million compared to the same period in 2022.

Revenues by Category Through June 30th						
Category	2022 YTD Transactions	2022 Adopted Budget	% of 2022 Adopted Budget	2023 YTD Transactions	2023 Adopted Budget	% of 2023 Adopted Budget
Non-Property Tax Items (incl. Sales Tax)	\$ 66,465,515	\$ 147,880,000	45%	\$ 65,817,792	\$ 172,165,000	38%
Real Property Taxes	76,317,761	75,317,758	101%	74,028,225	73,028,225	101%
State Aid	14,222,121	50,307,888	28%	11,939,027	58,114,554	21%
Federal Aid	10,173,390	38,407,333	26%	3,844,242	38,393,974	10%
Interfund Transfers In	-	-	0%	-	-	0%
Other Financing Sources (incl. Fund Balance)	-	6,500,340	0%	-	5,577,697	0%
Departmental Income	3,719,625	10,527,690	35%	3,720,835	9,888,360	38%
Intergovernmental Charges	6,396,355	7,511,884	85%	6,708,563	8,020,184	84%
Real Property Tax Items	3,456,322	5,794,000	60%	2,608,033	5,619,000	46%
Interfund Revenues	3,125,979	4,666,812	67%	3,120,841	4,611,842	68%
Sale of Property & Compensation for Loss	857,039	3,156,950	27%	786,883	2,733,048	29%
Use of Money and Property	866,563	979,830	88%	3,368,680	1,521,115	221%
Miscellaneous Local Sources	252,585	1,115,100	23%	326,309	808,350	40%
Fines and Forfeitures	204,305	326,000	63%	108,726	354,300	31%
Licenses and Permits	294,634	475,160	62%	302,967	506,867	60%
<b>Grand Total</b>	<b>\$ 186,352,194</b>	<b>\$ 352,966,745</b>	<b>53%</b>	<b>\$ 176,681,123</b>	<b>\$ 381,342,516</b>	<b>46%</b>

## State and Federal Aid

State Aid is down \$2.3 million in actual revenue at this point compared to the prior year while current year budgeted state aid is up \$7.8 million. Federal Aid is down \$6.3 million in actual revenue at this point compared to the prior year while current year budgeted federal aid is on par with the prior year. Some of this is explained by the ARPA entries not yet recorded to recognize the Federal Aid revenue that the County has earned. Additionally, the County's Department of Social Services (DSS) has prepared journal entries to record 2023 revenues for federal and state aid which have not yet been approved and recorded by the Department of Finance. Further, a review of the Federal and State aid receivable accounts as of December 31, 2022, is currently underway by DSS staff and the County's external auditors. It is expected that there will be a write down of some portion of this receivable, and that 2022's state & federal aid revenues will be found to have been overstated.

## Use of Money & Property

Interest rates on cash held in financial institutions was up drastically from year to year causing the total amount of revenues in this area to more than triple over the same period. The cash section elaborates on the influx of interest revenues on cash assets maintained by the County. We note that some interest revenues for the month of June are still yet to be posted and once they are the amount year to year will increase even further.

Non-Property Tax Items Revenues Through June 30th						
Non-Property Tax Items	2022 YTD Transactions	2022 Adopted Budget	% of 2022 Adopted Budget	2023 YTD Transactions	2023 Adopted Budget	% of 2023 Adopted Budget
Sales & Use Tax	\$ 64,069,046	\$ 143,000,000	45%	\$ 63,182,127	\$ 167,000,000	38%
Occupancy Tax	1,437,200	2,875,000	50%	1,617,465	3,155,000	51%
Automobile Use Tax	544,108	1,200,000	45%	634,893	1,200,000	53%
Emergency Phone System Tax	415,161	805,000	52%	383,307	810,000	47%
<b>Non-Property Tax Items Total</b>	<b>\$66,465,515</b>	<b>\$ 147,880,000</b>	<b>45%</b>	<b>\$65,817,792</b>	<b>\$172,165,000</b>	<b>38%</b>

## Occupancy Tax

While occupancy taxes collected on short term rentals and hotel stays represent less than 1% of the total budgeted County revenues, they can be a strong indicator of local tourism and economic trends. The 2023 budgeted occupancy tax collections increased 9.7% from the previous budget. Occupancy tax revenues have increased by 12.5% for the first two quarters of 2023 compared to the same period in 2022. Most occupancy tax is received in the second half of the year, which means this area remains unpredictable.

## Sales Tax

The County received \$63.2 million in sales tax revenue by mid-year, a 1.4% decrease compared to \$64.1 million collected by the middle of 2022.<sup>2</sup> Sales tax revenues in 2022 totaled \$165.4 million by the end of the year and considering revenues in 2023 are budgeted for \$167 million, sales tax collections will need to increase to obtain the budgeted amount. We also note that the County passed gas tax reduction legislation that negatively affected sales tax collections from June through December of 2022 and no such reductions exist in 2023 which should assist in achieving 2023 sales tax collections. Sales tax collections subsequent to June 30th, 2023 show that the County is on track to meet or exceed the budgeted figure.

[2] Note: The figures reported do not include the final May and all of June Sales tax collections that were not received until the third Quarter of each year.



## Expenditures

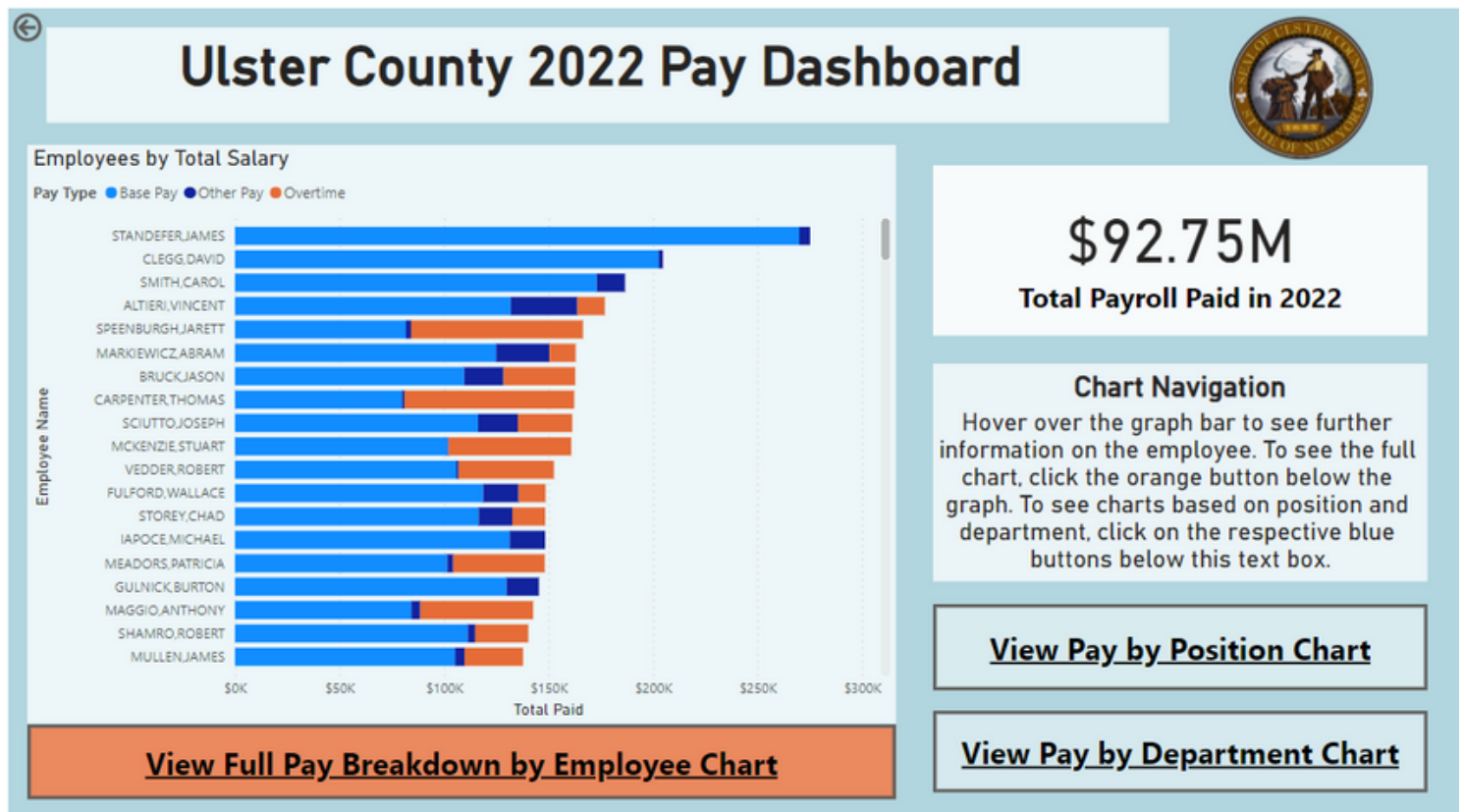
By the end of the second quarter, 2023 and 2022 expenditures were at 35% and 38% of total annual budgeted amounts, respectively. The 2023 actual spending increased about \$1.3 million in the first half of the year when compared to the prior year, from \$133.1 million to \$134.4 million, which is below expectations considering the substantial increase of \$28 million in total budgeted spending.

Expenditures by Category Through June 30th						
Category	2022 YTD Transactions	2022 Adopted Budget	% of 2022 Adopted Budget	2023 YTD Transactions	2023 Adopted Budget	% of 2023 Adopted Budget
Contractual Expenses	\$ 75,046,758	\$ 185,404,957	40%	\$ 80,747,929	\$ 203,046,488	40%
Personnel Services	42,941,539	97,782,105	44%	44,014,795	104,882,392	42%
Employee Benefits	13,059,996	53,089,021	25%	7,350,755	54,832,568	13%
Debt Service	1,289,200	13,865,466	9%	1,364,625	15,367,654	9%
Equipment & Capital Outlay	772,161	2,825,196	27%	948,810	3,213,414	30%
<b>Grand Total</b>	<b>\$ 133,109,654</b>	<b>\$ 352,966,745</b>	<b>38%</b>	<b>\$ 134,426,914</b>	<b>\$ 381,342,516</b>	<b>35%</b>

## Payroll Expenditures

In the first half of 2023, the County paid a total of \$48.7 million in gross wages to employees compared to \$47.6 million in the first half of 2022. Gross wages are based on paycheck date and represent all amounts paid to employees, including certain employee benefits comprising of health insurance buyouts, employee payouts upon retirement or separation, and other contractual compensation and reimbursable expenses. This included \$645 thousand in health insurance buyout payments for employees declining coverage under the County's plan, which was very similar compared to \$640 thousand in buyout payments made the first half of 2022. Overtime paid totaled \$3.31 million in the first half of 2023, compared to \$2.86 million in overtime earnings in the first half of 2022. The Ulster County Comptroller's office has recently released a payroll dashboard which shows all County employees annual earnings for calendar year 2022. It can be accessed here:

[Ulster County Comptroller's 2022 Pay Dashboard](#).



## Cash

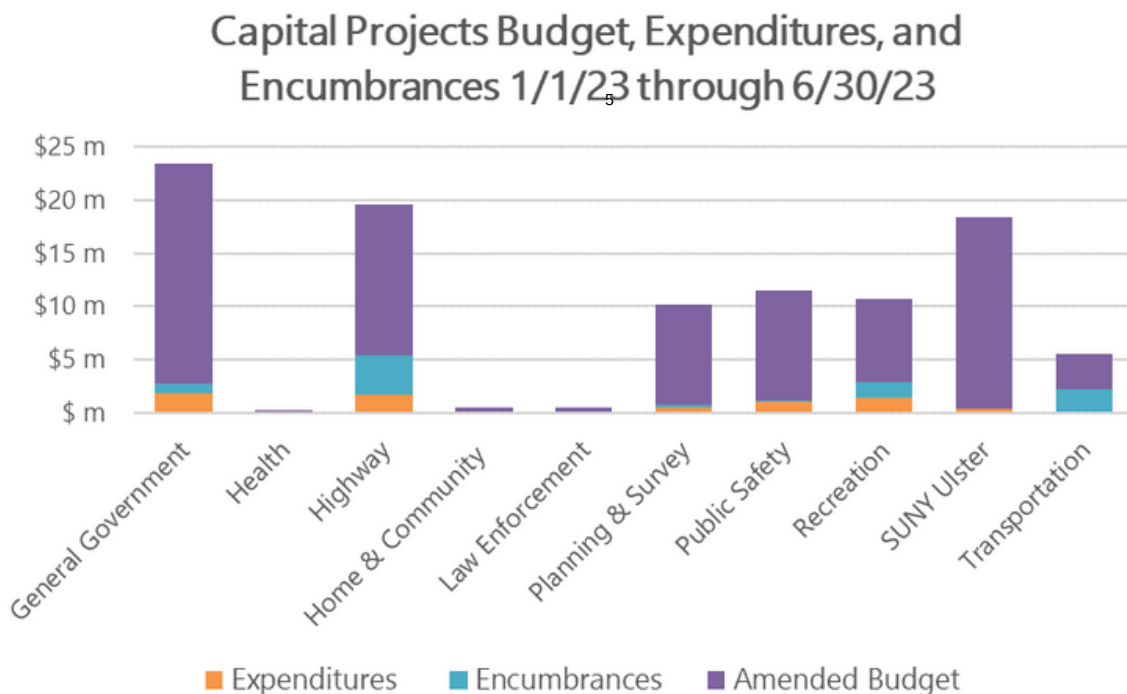
The County maintains bank accounts at several financial institutions throughout the County, but the majority are held by Bank of Greene County. The average cash balance for all County accounts in the second quarter of 2023 was \$240.1 million compared to \$207.4 million in the second quarter of 2022. The increase in cash is due to a 2022 surplus, which is likely to be substantial. Unfortunately, we have been unable to provide a report on the year end information for 2022 due to turnover in the Department of Finance.

The County maintained an average of \$103.5 million in the Deposit account earning minimal interest at 1% during the quarter. The accounts with substantial cash reserves held by the County were maintained in two accounts, the County's Deposit PLUS which had an average value during the quarter of \$69.4 million, and the County's IntraFi account which had an average of \$46.8 million. The average annual percentage yield for the second quarter of 2023 for the Deposit PLUS account was 4.92%, and 4.87% in the IntraFi account. While these three accounts are diversified in type, they total an average balance of \$219.7 million for the quarter. These two, as well as several other accounts at the Bank of Greene County, account for over 96.7% of County financial resources being held with one institution. We recommend adhering to the investment policy which refers to "diversification of deposits by financial institution, investment instrument, and maturity schedule."

The total 2023 midyear interest revenue earned on bank accounts was \$2.60 million compared to the prior year of only \$287 thousand. However, the County could have generated even more interest revenue had we invested a portion of the Deposit account balance. We recommend that the County perform a cash flow analysis periodically to determine a comfortable amount to invest while maintaining appropriate resources for current spending to maximize potential investment income.

## Capital Projects

The Comptroller's Office strives to bring more transparency to the Capital Plan by including information on capital projects in our Quarterly Financial Reports. The Adopted Capital Plan for 2023-2028 included 92 projects with \$77,879,296 in year one (2023) estimated expenditures. Of this, we saw total expenditure activity of \$7,215,018 in the first two quarters of 2023. This means that by midyear, the County has spent 9.26% of what was originally called for in the Capital Plan. It is the opinion of the Comptroller that the Capital Plan is unrealistic and that the spending called for within that document is excessive. There are currently 152 open capital projects in the County's financial system. The total amended budget amount in the County's financial system was \$100,508,771 as of June 30, 2023. Projects may have prior period expenditures not visible in the current Capital Plan.







General Government	587	Technology Upgrade	143,103.40	.00	16,033.18
General Government	588	Personal Computer Replacements	329.18	.00	278.07
General Government	592	UCLEC Fire Alarm,Heating Upgrade	151,433.36	.00	117,357.50
General Government	595	Courthouse Roof Replacement	5,965,014.92	.00	5,869.54
General Government	607	Gov't Operations Center	4,565,370.24	.00	294,050.86
General Government	611	Development Ct Lighting Retrofit	469,050.00	15,100.00	1,580.00
General Government	617	Central Auto Fleet Vehicles 2022	763,363.74	259,017.62	208,676.40
General Government	621	Voting System Replacement	2,000,000.00	.00	.00
General Government	627	UC Clerk Digitization Conversion	607,532.00	416,534.82	181,485.50
General Government	639	Hall of Records Roof	55,000.00	.00	5,000.00
General Government	644	EV Charging Station Project	317,807.00	36,540.00	57,560.00
General Government	645	21 Elizabeth St Renovation	191,000.00	.00	14,400.00
General Government	647	UC Courthouse Storm Drainage	182,600.00	.00	169,280.00
General Government	653	Hall of Records Solar Rooftop	48,500.00	.00	.00
General Government	656	Central Auto Fleet Vehicles 2023	2,540,000.00	169,317.42	462,919.00
General Government	673	UCOB Elevator Modernization	400,000.00	.00	.00
Health	598	ARP Crisis Stabilization Center	175,000.82	.00	72,417.30
Highway	261	Tongore Bridge	127,426.00	.00	.00
Highway	390	Sundown Bridge	437,751.78	.00	13,102.66
Highway	452	Perrine's Bridge Restoration	350,000.00	.00	.00
Highway	475	Slope Analysis & Stabilization	.00	.00	.00
Highway	488	Rt 299 Shoulder Installation	283,784.67	.00	.00
Highway	505	Wolven Bridge Replacement	17,315.53	.00	4,679.40
Highway	508	Fantinekill Bridge Replacement	12,617.29	.00	3,586.66
Highway	520	Highway Safety Program	35,430.84	.00	.00
Highway	538	Highway & Bridge Equipment Purch	.00	.00	.00
Highway	539	Shawangunk Kill Bridge Rehab	394,539.12	.00	69,346.82
Highway	540	Samsonville Road Culvert	1,293,547.00	.00	.00
Highway	551	Creekside Drive Road Settlement	42,543.91	.00	.00
Highway	562	Various Embankment Repairs	4,212.72	.00	.00
Highway	570	Highway & Bridge Equipment(2021)	2,174,615.14	1,233,293.38	589,362.60
Highway	577	McKinstry Bridge Replacement	1,162,693.41	.00	115,753.42
Highway	579	Oakis Bridge #96	19,902.48	.00	.00
Highway	580	Broad Street Hollow Bridge #47	20,725.97	.00	.00
Highway	583	Bridge Flag Response	5,737.31	.00	.00
Highway	584	Bridge Superstructure Repairs	266,237.86	.00	30,952.80
Highway	585	Bridge Substructure Repairs	396,777.00	.00	.00
Highway	589	Guide Rail Replacement	12,884.00	.00	10,511.00
Highway	596	Wilbur Bridge Replacement	1,845,417.48	.00	.00
Highway	606	Salem Road Stabilization	52,883.96	.00	.00
Highway	608	Bridge Street Bridge	694,545.50	.00	30,790.23
Highway	609	Plank Road Culvert	91,519.50	.00	.00
Highway	612	Lyonsville Bridge	9,148.68	.00	3,029.82
Highway	613	Crystal Spring Bridge	37,363.19	.00	.00
Highway	614	Myer Bridge	33,633.13	.00	.00
Highway	615	Glen Brook Bridge	8,269.66	.00	.00
Highway	618	Highway & Bridge Equipment(2022)	2,648,810.50	1,925,821.26	165,597.16
Highway	619	Olive Road Culvert #2	16,261.23	.00	.00
Highway	620	Marlborough Road Culvert #4	31,681.65	.00	5,891.41
Highway	622	2022 Various Road Preservation	29,948.68	.00	.00
Highway	623	2022 Bridge Flag Response	56,860.62	.00	.00
Highway	628	Galeville Bridge Replacement	45,398.92	.00	6,150.30
Highway	633	Turnwood Bridge Replacement	530,250.00	.00	.00
Highway	636	DPW Salt Storage Fabric Replace	174,520.01	.00	174,519.00

Classification	Project #	Capital Project Name	Amended Budget	YTD Encumbrances	YTD Transactions
SUNY Ulster	465	SUNY Ulster Furniture Replacemen	.00	.00	.00
SUNY Ulster	466	SUNY Ulster Gym Wall Replacement	440,535.00	.00	.00
SUNY Ulster	468	SUNY Ulster Vanderlyn Ped Brdge	88,376.39	.00	.00
SUNY Ulster	469	SUNY Ulster Water Supply Ext.	332,295.80	.00	.00
SUNY Ulster	481	Technology Facility Upgrades	.00	.00	.00
SUNY Ulster	485	Water Storage Tank - UCCC	60.00	.00	.00
SUNY Ulster	486	Window Replacement Proj - UCCC	4,964,895.37	.00	.00
SUNY Ulster	489	SUNY Ulster DeWitt&VariousRoofs	8,501,540.48	.00	.00
SUNY Ulster	491	SUNY Ulst Facilities Master Plan	271,020.30	.00	.00
SUNY Ulster	493	SUNY Ulster Door Replacement	580,797.00	.00	.00
SUNY Ulster	524	SUNY Ulster - Burroughs Renov	316,999.89	.00	.00
SUNY Ulster	527	SUNY Ulster - Classroom Renov	390,663.39	.00	.00
SUNY Ulster	541	SUNY Ulster-Facilities Equipment	631,196.68	11,351.20	304,424.24
SUNY Ulster	542	SUNY Ulster - HVAC Upgrades	789,550.00	.00	14,493.50
SUNY Ulster	545	SUNY Ulster - Furniture Rplcemnt	300,000.00	.00	.00
SUNY Ulster	546	SUNY Ulster - Technology Upgrade	130,879.55	.00	.00
SUNY Ulster	552	UCCC-KCSU Roof Safety Improvemnt	90,000.00	.00	.00
SUNY Ulster	624	SUNY Ulster-Children's Center	27,142.00	.00	.00
SUNY Ulster	654	Emergency Preparedness	350,000.00	14,400.00	16,660.82
SUNY Ulster	672	SUNY Ulster Wayfinding	250,000.00	.00	.00
General Government	345	ADA Compliance Mental Health	42,826.95	.00	.00
General Government	346	ADA Compliance UC Fairgrounds	.00	.00	.00
General Government	348	ADA Compliance Public Works Adm	24,130.80	.00	4,725.00
General Government	392	UC Courthouse HVAC Upgrade	239,470.54	.00	.00
General Government	393	Ulster Ave Complex HVAC Upgrade	173,439.68	.00	.00
General Government	394	UCOB HVAC Upgrade	533,078.86	.00	.00
General Government	395	UC MH Bldg HVAC Upgrade	120,285.00	.00	.00
General Government	396	Records Storage HVAC Upgrade	164,284.44	.00	.00
General Government	397	Trudy Resnick Bldg HVAC Upgrade	167,111.02	.00	100,412.00
General Government	398	Carr Building HVAC Upgrade	78,400.00	.00	.00
General Government	399	DPW Bldg HVAC Upgrade	917.00	.00	.00
General Government	400	Probation Bldg HVAC Upgrade	154,784.00	.00	.00
General Government	401	DPW Welding Shop HVAC Upgrade	.00	.00	.00
General Government	402	DPW Mechanics HVAC Upgrade	.00	.00	.00
General Government	483	Public Safety Training Center	50,906.76	.00	.00
General Government	495	Golden Hill Water Tower	598,410.00	.00	.00
General Government	519	UCLEC Energy Project	100,405.58	.00	3,218.75
General Government	528	Veterans Cemetery Renovations	587,519.97	.00	144,814.35
General Government	537	County Fleet Vehicles	.00	.00	.00
General Government	548	DSS Basement Restoration	32,591.00	13,031.00	9,384.31
General Government	549	HVAC Replacement - IS	.00	.00	.00
General Government	550	Fairgrounds Improvements	60,019.48	13,780.00	440.00
General Government	556	Relocation of Various Departmnts	105,031.42	12,712.74	51,664.39
General Government	564	RP Tax Collection System	550,000.00	.00	.00
General Government	569	Central Auto Fleet Vehicles 2021	215,297.45	.00	.00
General Government	575	Calibration Trailer Purchase	5,500.00	.00	.00
General Government	576	Ulster County Enterprise West	259,887.28	.00	.00
General Government	586	HVAC & Building Infrastructure	800,000.00	.00	.00



Highway	637	Creekside Drive Stabilization	480,000.00	31,555.66	148,280.20
Highway	638	Boiceville Substation Imprvments	27,000.00	.00	.00
Highway	640	CR 109A Culvert #8 Awosting Rd	90,000.00	.00	.00
Highway	641	Rt 28A/CR 50 Embankment	81,840.00	.00	.00
Highway	649	Cemetery Bridge - Saugerties	300,000.00	84,616.00	147,594.98
Highway	650	Seager Bridge - Hardenburgh	222,000.00	52,488.00	78,571.34
Highway	651	Cape Avenue Bridge - Wawarsing	334,000.00	328,850.81	4,579.50
Highway	652	Marshall Bridge - Rochester	60,000.00	.00	.00
Highway	655	Malden Turnpike Culvert	90,000.00	786.75	39,136.75
Highway	657	Highway Equipment (2023)	3,299,000.00	.00	.00
Highway	659	2023 Pavement Preservation	650,000.00	.00	.00
Highway	660	2023 Bridge Flag Response	110,250.00	.00	.00
Highway	661	Bridge Superstructure Repairs	65,000.00	.00	.00
Highway	662	2023 Guide Rail Replacement	150,000.00	.00	.00
Highway	663	Woodstock Culvert #2	250,000.00	64,015.00	.00
Law Enforcement	567	Sheriff Rapid Response Vessel	.00	.00	.00
Law Enforcement	634	UCLEC Kitchen Equipment	110,000.00	.00	105,455.41
Law Enforcement	670	UCSO Bearcat G3	357,061.00	.00	.00
Economic Development	406	Flood Remed-Irene/Lee	.00	.00	.00
Home & Community	574	UCAT Solar Rooftop Installation	457,531.00	.00	.00
Transportation	513	UCAT Equipment Facility Upgrade	12,228.06	.00	.00
Transportation	514	Mass Transit Buses	86,624.07	.00	.00
Transportation	529	Mass Transit Buses	1,661,068.19	.00	27,779.05
Transportation	568	Electric Bus Chrging Infrastruct	849,013.66	8,800.00	52,707.12
Transportation	610	UCAT Equip & Facility Upgrade	319,068.23	69,132.02	71,289.85
Transportation	643	2022 UCAT Bus Purchase	2,649,417.00	2,034,196.09	.00
Planning & Survey	407	Lower Esopus Environmental Proj	207,123.18	165,749.70	29,133.10
Planning & Survey	597	ARP Housing	.00	.00	.00
Planning & Survey	601	ARP Small Business & Recovery	.00	.00	.00
Planning & Survey	604	ARP Water/Sewer Infrastructure	5,000,000.00	.00	.00
Planning & Survey	629	ARP Brownfields Redevelopment	750,000.00	.00	.00
Planning & Survey	630	Old Jail Demolition - ARPA	537,080.73	.00	443,846.99
Planning & Survey	631	Silver Gardens Senior Housing	600,000.00	.00	.00
Planning & Survey	642	Homeowner Energy Improvements	490,000.00	.00	.00
Planning & Survey	646	Reuse Innovation Ctr	67,143.33	43,301.46	23,841.87
Planning & Survey	674	ARP Solar & EV Charging	2,500,000.00	.00	.00
Public Safety	482	Countywide Radio System	10,033,926.85	82,827.75	273,582.75
Public Safety	487	Public Safety EnterpriseSoftware	63,819.57	1,280.00	1,280.00
Public Safety	535	Body Camera Purchase	.00	.00	.00
Public Safety	571	Sheriff Live Scan Upgrade	17,500.00	17,500.00	.00
Public Safety	594	Black Creek Upgrade	801,635.24	.00	676,835.00
Public Safety	616	Body Camera Purchase	470,828.28	.00	117,706.72
Public Safety	658	Ticketing and Accident System	122,235.00	.00	.00
Recreation	334	Rail Trail Connector	3,500,648.94	.00	499,942.49
Recreation	459	Ashokan Rail Trail	11,477.66	.00	.00
Recreation	479	Kingston Midtown Linear Park	479,643.01	208,554.30	88,037.36
Recreation	515	Open Space and Recreation Fund	.00	.00	.00
Recreation	602	ARP Infrastructure and Trails	4,020,000.00	1,135,000.00	905,000.00
Recreation	635	ARPA Parks Program	2,000,000.00	.00	.00
Recreation	648	U&D Rail Trail - Shandaken	664,000.00	.00	.00
		Total	100,508,771.48	8,449,552.98	7,215,018.47