



Office of the Comptroller

Liz Sumner, Comptroller

DATE: September 5, 2024
 TO: Supervisor Marcelia Nicholson, Chairwoman, County Board of Supervisors
 FROM: Cynthia (C.J.) Pahl, Financial Services Director, Office of the Comptroller
 SUBJECT: 2024 Fiscal Projection for Milwaukee County – (For Information Only)

2024 Year-end Fiscal Projection as of May 31, 2024

Wisconsin Statutes Section 59.255(2) and County Ordinance Section 56.02(2) require the comptroller to provide a monthly update of the fiscal condition of the county. Based on financial results through the most recent reporting period, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2024 year-end fiscal status is a **deficit of \$12.2 million**. This projection is based on the most current reports from departments and best estimates of countywide expenditure and revenue impacts.

Period	Projected Year End Position	Annual Projection	Change from Prior Projection
July 2024	Deficit	(\$12.2 million)	\$0.5 million
June 2024	Deficit	(\$12.7 million)	(\$3.4 million)
May 2024	Deficit	(\$9.3 million)	(\$1.7 million)
April 2024	Deficit	(\$7.6 million)	(\$1.2 million)
March 2024	Deficit	(\$6.4 million)	(\$8.8 million)
February 2024	Surplus	\$2.4 million	\$2.4 million
January 2024	Breakeven	\$0	N/A

Major changes since the May fiscal report are:

- Combined Court Related Operations – surplus reduction of \$1.2 million
- Office of the Sheriff – deficit increase of \$0.7 million
- Community Reintegration Center – deficit reduction of \$2.1 million
- District Attorney – surplus of \$0.2 million
- DOT – Transportation Services – surplus increase of \$0.2 million
- DOT – Fleet Management – surplus decrease of \$0.6 million
- DHHS – surplus increase of \$1.3 million
- Parks – deficit reduction of \$0.3 million
- Sales tax – deficit of \$6.5 million
- Earnings on Investments – surplus of \$5.6 million
- Appropriation for Contingencies – surplus reduction of \$2.0 million
- Fringe Benefits – deficit increase of \$1.8 million

The following departments **have not** submitted fiscal projections for the July reporting period:

- County Clerk
- Elections Commission
- Treasurer

- DOT – Director’s Office
- DOT – Transit
- Parks Department
- University Extension Services

The table on the following page shows the fiscal status of each department. To better help demonstrate month-over-month changes, the table at the end of this report provides a summary of the fiscal information provided by departments for each month of the fiscal year.

Milwaukee County								
Annual Fiscal Report of Surplus/Deficit as of July 31, 2024 Period 7								
Agency	Description	2024 Projected Revenues	2024 Budgeted Revenues	Revenue Variance	2024 Projected Expenditures	2024 Budgeted Expenditures	Expenditure Variance	Surplus / (Deficit)
General Fund Departments								
100	County Board	-	-	-	1,169,374	1,169,374	-	-
103	Governmental Affairs	-	-	-	429,572	430,489	916	916
109	Office of Equity	-	-	-	958,264	1,074,545	116,281	116,281
110	County Executive	-	-	-	1,025,470	1,042,986	17,515	17,515
112	Personnel Review Board	-	-	-	242,535	273,851	31,316	31,316
113	Corporation Counsel	(297,870)	(297,870)	-	1,542,153	1,673,518	131,364	131,364
114	Human Resources	-	(6,000)	(6,000)	6,933,202	6,993,949	60,747	54,747
115	Dept of Administrative Services	(9,570,526)	(9,722,301)	(151,775)	46,534,539	46,732,384	197,845	46,070
118	Strategy, Budget, and Performance	-	-	-	3,124,818	3,159,054	34,235	34,235
200	Combined Court Related Operations	(13,605,037)	(12,540,412)	1,064,625	31,826,256	30,665,521	(1,160,735)	(96,110)
290	Courts - Pre-Trial Services	(927,495)	(927,495)	-	8,004,438	8,194,933	190,495	190,495
301	Election Commission	(85,750)	(85,750)	-	1,082,861	1,082,861	-	-
309	County Treasurer	(2,034,355)	(2,030,000)	4,355	997,783	996,577	(1,206)	3,149
327	County Clerk	(476,170)	(476,170)	-	1,496,195	1,496,195	-	-
340	Register of Deeds	(4,049,758)	(4,048,300)	1,458	1,421,974	1,421,974	-	1,458
370	Office of the Comptroller	(143,000)	(143,000)	-	5,992,341	5,992,341	-	-
400	Sheriff	(17,066,029)	(15,975,224)	1,090,805	69,989,194	61,112,078	(8,877,117)	(7,786,312)
430	Community Reintegration Center	(21,562,159)	(21,934,929)	(372,769)	63,471,017	61,355,496	(2,115,522)	(2,488,291)
450	District Attorney	(7,431,514)	(8,084,424)	(652,910)	15,533,587	16,411,966	878,379	225,469
480	Emergency Management	(3,714,482)	(5,059,303)	(1,344,821)	12,128,492	13,382,323	1,253,831	(90,990)
490	Medical Examiner	(4,698,393)	(4,808,393)	(110,000)	6,692,491	6,782,123	89,631	(20,369)
509	Transportation Services	(2,177,356)	(1,990,053)	187,303	2,310,111	2,397,702	87,591	274,894
510	DOT - Highway Maintenance	(24,756,068)	(24,756,068)	-	24,927,902	24,927,902	-	-
580	DOT - Admin Div	(5,432,121)	(5,432,121)	-	5,281,472	5,281,472	-	-
800	Department of Human Services	(161,881,782)	(162,921,767)	(1,039,985)	201,676,156	205,357,463	3,681,307	2,641,322
900	Department of Parks	(25,799,668)	(24,181,663)	1,618,005	53,788,836	51,581,190	(2,207,646)	(589,641)
950	Zoological Department	(20,317,203)	(20,849,738)	(532,535)	22,248,326	22,780,861	532,535	-
970	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
991	University Extension	(100,000)	(100,000)	-	524,713	524,847	134	134
Non-Departmentals								
190	Revenue Non-Departmental	(464,450,181)	(467,874,181)	(3,424,000)	-	-	-	(3,424,000)
1996	Sales Tax	(98,606,294)	(105,106,294)	(6,500,000)	-	-	-	(6,500,000)
1992	Earnings on Investments	(24,000,000)	(18,424,000)	5,576,000	-	-	-	5,576,000
194	General Non-Departmental	(75,458,713)	(75,458,713)	-	112,289,519	111,324,234	(965,285)	(965,285)
1945	Contingency	-	-	-	1,270,240	3,879,570	2,609,330	2,609,330
1950	Fringe Benefits	(66,291,596)	(66,291,596)	-	223,508,197	219,508,197	(4,000,000)	(4,000,000)
1972	Wage/Benefit Supplemental	-	-	-	2,947,538	1,927,923	(1,019,615)	(1,019,615)
199	Parks Non-Departmental	-	-	-	2,779,688	2,779,688	-	-
Total General Fund		(866,035,631)	(869,703,875)	(3,668,244)	709,923,282	701,899,894	(8,023,388)	(11,691,632)
Other Funds								
116	Information Management Services	(1,210,038)	(1,210,038)	-	17,101,983	17,101,983	-	-
117	Risk Management	-	-	-	11,793,033	11,810,767	17,734	17,734
504	DOT - Airport Division	(98,861,513)	(98,981,905)	(120,392)	98,861,513	98,981,905	120,392	-
530	DOT - Fleet Management	(22,200,970)	(21,949,495)	251,475	22,483,698	21,742,720	(740,978)	(489,503)
560	DOT - Transit/Paratransit System	(120,048,644)	(120,048,644)	-	147,620,560	147,620,560	-	-
550	DAS - Utility	-	-	-	-	-	-	-
630	Behavioral Health Division	(162,297,189)	(185,053,771)	(22,756,582)	214,501,154	234,579,805	20,078,651	(2,677,931)
996	Debt Retirement and Interest	(12,815,031)	(12,815,031)	-	49,792,698	49,792,698	-	-
10024	COVID Expendable Funds	-	-	-	-	-	-	-
120	Capital Improvements	(90,260,462)	(90,260,462)	-	296,288,623	296,288,623	-	-
Total Other Funds		(506,483,808)	(529,109,307)	(22,625,499)	841,341,279	860,817,078	19,475,799	(3,149,700)
Expendable Trusts								
50003	Zoo Expendable Trusts	(2,192,584)	(2,192,584)	-	2,192,819	2,192,819	-	-
50005	Parks Expendable Trusts	(497,975)	(497,975)	-	527,232	527,232	-	-
50006	OPD Expendable Trusts	-	-	-	-	-	-	-
50007	BHD Expendable Trusts	-	-	-	-	-	-	-
50008	Airport Expendable Trusts	-	-	-	-	-	-	-
50010	DAS Expendable Trusts	-	-	-	-	-	-	-
50011	Fleet Expendable Trusts	-	-	-	-	-	-	-
Total Expendable Trusts		(2,690,559)	(2,690,559)	-	2,720,051	2,720,051	-	-
Projected Surplus (Deficit)		(1,375,209,998)	(1,401,503,742)	(26,293,743)	1,553,984,612	1,565,437,023	11,452,411	(14,841,332)
Less Expendable Trusts								-
Contribution (to)/from Behavioral Health Reserves								2,677,931
Total Projected Surplus (Deficit) - with Contingency								(12,163,401)
Total Projected Surplus (Deficit) - without Contingency								(14,772,731)

Debt Service Reserve Activity and Projected 2024 Ending Balance	
2023 Yearend Surplus (Final)	\$ 28,879,246
2024 Starting Balance	\$ 140,367,873
<i>2024 Activity</i>	
2024 Budget Commitment	\$ (11,789,581)
File #24-105 Bond and Note Reallocation from DSR	\$ (2,587,326)
Unspent Bonds Allocated to Pay Debt Service	\$ (161,886)
File #23-808 Matching Grant Pilot Program	\$ (1,592,200)
File #24-464 Swap Cash from DSR to Replace Old Bonds	\$ (1,987,821)
File #24-500 Lapse Projects to DSR	\$ 2,688,442
File #24-620 Unspent Bonds Reallocation	\$ (2,040,216)
2024 Projected Balance	\$ 122,897,286

Unallocated Contingency Fund	
2024 Adopted Balance	\$ 4,909,162
<i>County Board Approved Actions</i>	
County Board Tax Levy Transfer	\$ (10,048)
File #24-245 County Clerk - Legislative Assistant Pay Increases	\$ (59,418)
File #24-105 Unspent Bond Proceeds Allocations	\$ 24,333
File #24-268 LIFT Pilot Program	\$ (356,355)
File #24-269 County Clerk Positions	\$ (43,718)
File #24-343 Unspent Bond Proceeds	\$ 161,886
File #24-622 CRC Food Service Contract	\$ (2,070,000)
Current Available Balance	\$ 2,555,842

Allocated Contingency Fund	
2024 Adopted Balance	\$ 1,520,240
<i>Allocated Items</i>	
File #23-833 effectuation (communications in other languages)	\$ 100,000
On-Demand Paratransit Taxi Services Recommendations	\$ 1,170,240
External Audit of the Milwaukee County Jail	\$ 250,000
File #24-525 External Audit of the Milwaukee County Jail	\$ (196,512)
Current Available Balance	\$ 1,323,728

Committee Action

This is an informational report only.


Cynthia (CJ) Pahl, Financial Services Manager
Office of the Comptroller

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2024

Office on Equity (Agency 109) *\$0.1 million surplus*

The Office on Equity is anticipating a surplus in personnel services and commodities/services.

Corporation Counsel (Agency 113) *\$0.1 million surplus*

The Office of Corporation Counsel is anticipating a surplus in personnel costs due to vacancies within the department.

Department of Human Resources (Agency 114) *\$0.1 million surplus*

The Department of Human Resources surplus is driven by surpluses in medical service fees and employee reimbursement for educational expenses.

Department of Administrative Services (Agency 115) *\$0.05 million surplus*

The Department of Administrative Services has reduced its deficit to a small surplus. The fiscal status is largely driven by higher than budgeted electricity and steam costs within Facilities Management, revenue estimated below budget for A&E internal charges, and salary deficits within the administration division. Offsetting these deficits are salary savings throughout the divisions as well as parking revenue surplus and other expenditures surpluses in Economic Development.

DAS – Information Management Services Division (IMSD) (Agency 116) *Breakeven*

The DAS-IMSD reduced its projected deficit of \$0.7 million to a breakeven status. The department expects to reduce its deficit by holding positions vacant and mitigating increases in contract costs throughout the year.

Combined Court Related Operations (Agency 200) *(\$0.1 million deficit)*

The Courts is projecting a \$0.1 million deficit overall. The department is projecting surplus revenue in investment earnings, bail forfeitures, and charges for services. This revenue surplus partially offsets expenditures deficits that are driven by deficits in legal and adversary counsel fees and interpreter fees.

Pretrial Services (Agency 290) *\$0.2 million surplus*

Pretrial Services is projecting a surplus in commodities/services.

Office of the Sheriff (Agency 400) *(\$7.8 million deficit)*

The Office of the Sheriff is currently projecting an overall deficit of \$7.8 million. The deficit is largely due to an overtime deficit of \$8.8 million and social security deficit of \$0.7 million. The department is projecting savings in commodities, services, and interdepartmental crosscharges of \$0.7 million. Revenues are anticipated to surplus by \$1.1 million due to unbudgeted inmate

phone revenue earned before the transition to free calling took place and other miscellaneous revenue of \$1.0 million relating to reimbursement for RNC expenditures.

Community Reintegration Center (Agency 430) *(\$2.5 million deficit)*

The Community Reintegration Center is projecting a deficit of \$2.5 million, which is down \$2.1 million from the May report. The deficit was reduced by \$2.1 million due to the transfer of \$2.1 million from the Appropriation for Contingencies for the food service contract, for no net impact countywide. This remaining deficit is comprised of a \$0.4 million revenue deficit from lower State sanction revenue and electronic surveillance reimbursement and an expenditure deficit of \$2.1 million from salary of \$0.4 million, overtime of \$1.5 million, social security of \$0.1 million, and commodities/services of \$0.2 million.

District Attorney (Agency 450) *\$0.2 million surplus*

The District Attorney is projecting an overall surplus of \$0.2 million. Revenues are anticipated to deficit by \$0.7 million due to a lower reimbursement rate for fringe costs due to the new 0.4% sales tax. This revenue loss being offset by personnel savings of \$0.8 million due to holding positions vacant and commodities/services savings of \$0.2 million.

Office of Emergency Management (Agency 480) *(\$0.1 million deficit)*

The Office of Emergency Management is projecting a deficit of \$0.1 million, which is largely driven by an overtime deficit.

Medical Examiner (Agency 490) *(\$0.02 million deficit)*

The Medical Examiner is projecting a slight deficit of \$0.02 million, which is driven by a revenue deficit due to service fee charges. This deficit is offset by a slight expenditure surplus in personnel services.

DOT – Fleet Management Division (Agency 530) *(\$0.5 million deficit)*

DOT – Fleet Management Division was previously projecting a surplus of \$0.1 million, but due to an inventory adjustment, is now anticipating a deficit of \$0.8 million in commodities/services. This will be offset by approximately \$0.3 million in additional crosscharge revenue.

DOT - Transportation Services (Agency 509) *\$0.3 million surplus*

The DOT – Transportation Services is projecting a surplus of \$0.3 million, which is due to a salary surplus and additional revenue for charges for services.

Department of Health and Human Services (Agency 800) *\$2.6 million surplus*

The Department of Health and Human Services is projecting a surplus of \$2.6 million. Children, Youth, and Family Services is projecting a surplus of \$2.7 million due to a lower average daily population of youth in state-run facilities than was budgeted for. Aging and Disability Services has gone from a deficit of \$0.3 million which is due to increased placement costs in adult

protective services to a surplus of \$0.5 million due to savings associated with senior meal costs now that most sites have returned to in-person dining. Housing continues to deficit by \$0.7 million which is due to increased expenditures for Hillview and for the DV Bonus grant being overspent. Additionally, Child Support Services is projecting a small surplus of \$0.1 million due to savings in professional services.

Department of Parks (Agency 900) *(\$0.6 million deficit)*

Based on the **June** projection for the Department of Parks, the department is projecting a deficit of \$0.6 million due largely to salary variances, and unbudgeted increases in the golf cart contract and bank fees. Revenues are trending over budget and are projected to surplus by \$1.6 million. These revenue surpluses are due to golf-related revenues and concession revenues coming in higher than budget. These revenue surpluses are offsetting a projected salary and social security deficit of \$2.1 million which is based on current trends in seasonal staffing and anticipated deficits in commodities and services of \$0.3 million. The department is projecting additional surpluses in capital outlays of \$0.2 million.

Non-Departmental Expenditures and Revenues

Appropriation for Contingency (Org 1945) *\$2.6 million surplus*

The current projection for the Appropriation for Contingency assumes that the \$1.3 million in allocated contingency funding is spent, while the \$2.6 million in unallocated funding is not spent and is used to offset departmental and non-departmental deficits.

Fringe Benefits (Org 1950) *(\$4.0 million deficit)*

The Office of the Comptroller monitors fringe benefit expenditures, including healthcare and pharmacy claims, paid by the County. Year-to-date, healthcare claim costs are up 13.14%. For pharmacy claims costs, claims costs for post-65 retirees were up over 11.7% and claims costs for pre-65 retirees and actives were up over 13.6%. These increases are partially offset by additional pharmacy rebates and higher employee pension contributions.

Wage/Benefit Modification (Org 1972) *(\$1.0 million deficit)*

Org 1972 – Wages and Benefits Modification – includes a centralized salary abatement of \$1.0 million (which reduces the overall county budget for salaries by \$1.0 million) and salary appropriations of \$3.0 million to fund the recommendations of the compensation study currently being conducted by the Department of Human Resources. This projection assumes that the \$3.0 million in additional salary dollars are spent and that the remaining \$1.0 million in salary abatements remains to be offset either through departmental salary surpluses or other surpluses achieved in the budget.

Investment Earnings (Org 1992) *\$5.6 million surplus*

The projected surplus for 2024 continues to be a result a result of two factors: higher-than-average daily balances and significant earnings rates on short-term and daily investments. The County is achieving significant earnings on the County’s daily and short-term investments in

the Associated Bank, Local Government Investment Pool (LGIP), and US Bank. Historically, earnings on these investments provide little revenue to the County. For 2024, however, the income on these investments year-to-date is \$10.4 million.

The significant earnings are also a result of higher average daily balances available for investing. The higher average daily balance available is due to 1) unspent American Rescue Plan Act (ARPA) funding that the County has received, but not yet spent and 2) an increase in the County's Debt Service Reserve that is available for investing.

State Shared Taxes (Org 1993)

(\$2.5 million deficit)

Pursuant to 23 Wisconsin Act 40, the County is required to pay \$2.5 million to the Southeast Wisconsin Professional Baseball Park District annually through December 31, 2050. The County is not required to contribute after its contributions total \$67.5 million. Since no appropriation exists and no payment has been made, the County would receive a reduction of \$2.5 million in its shared revenue payments otherwise payable to the County pursuant to State law.

Sales Tax (Org 1996)

(\$6.5 million deficit)

For the sales tax received in March through August of 2024, compared to the same months in 2023, the County has collected \$1.0 million less in 2024. Of those 6 months, the month-over-month average growth is -2.6%. If the remaining months of 2024 sales tax received are the same as 2023, the total sales tax deficit is estimated to be \$6.5 million. If the month-over-month average growth remains negative, this deficit will be larger.

Milwaukee County														
Cumulative Summary of Monthly Departmental Projections														
Agency	Description	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	FINAL
General Fund Departments														
100	County Board	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Governmental Affairs	-	-	-	-	848	879	916	-	-	-	-	-	-
109	Office of Equity	-	-	-	-	61,602	71,389	116,281	-	-	-	-	-	-
110	County Executive	-	-	43,149	45,041	8,366	17,150	17,515	-	-	-	-	-	-
112	Personnel Review Board	-	88,564	37,323	27,429	30,361	32,765	31,316	-	-	-	-	-	-
113	Corporation Counsel	-	-	81,201	67,438	131,469	150,430	131,364	-	-	-	-	-	-
114	Human Resources	-	-	-	8,962	8,104	55,762	54,747	-	-	-	-	-	-
115	Dept of Administrative Services	-	-	1,825	(88,112)	(21,636)	36,217	46,070	-	-	-	-	-	-
118	Strategy, Budget, and Performance	-	-	3,684	-	40,232	37,214	34,235	-	-	-	-	-	-
200	Combined Court Related Operations	-	-	-	-	1,064,096	1,793,536	(96,110)	-	-	-	-	-	-
290	Courts - Pre-Trial Services	-	-	-	-	65,463	190,495	190,495	-	-	-	-	-	-
301	Election Commission	NR	NR	NR	NR	NR	NR	NR	-	-	-	-	-	-
309	County Treasurer	NR	NR	NR	NR	3,272	3,149	NR	-	-	-	-	-	-
327	County Clerk	NR	NR	NR	NR	NR	NR	NR	-	-	-	-	-	-
340	Register of Deeds	1,466	1,657	1,601	1,800	1,599	1,400	1,458	-	-	-	-	-	-
370	Office of the Comptroller	-	-	-	-	-	-	-	-	-	-	-	-	-
400	Sheriff	-	-	(5,514,773)	(5,898,073)	(7,076,651)	(7,841,874)	(7,786,312)	-	-	-	-	-	-
430	Community Reintegration Center	(2,630,650)	(2,676,605)	(4,030,855)	(4,230,855)	(4,574,009)	(2,682,221)	(2,488,291)	-	-	-	-	-	-
450	District Attorney	NR	NR	NR	NR	NR	14,185	225,469	-	-	-	-	-	-
480	Emergency Management	-	-	(27,901)	(52,721)	(75,106)	(93,766)	(90,990)	-	-	-	-	-	-
490	Medical Examiner	-	-	(46)	3,453	28,316	5,866	(20,369)	-	-	-	-	-	-
509	Transportation Services	-	(11,039)	(11,135)	50,345	46,795	193,692	274,894	-	-	-	-	-	-
510	DOT - Highway Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
580	DOT - Admin Div	-	-	-	-	-	-	NR	-	-	-	-	-	-
800	Department of Human Services	-	-	249,578	514,013	1,384,224	1,214,838	2,641,322	-	-	-	-	-	-
900	Department of Parks	-	-	-	-	(910,785)	(589,641)	NR	-	-	-	-	-	-
950	Zoological Department	-	-	-	-	-	-	-	-	-	-	-	-	-
970	Milwaukee Public Museum	-	-	-	-	-	-	-	-	-	-	-	-	-
991	University Extension	-	(606)	NR*	NR*	NR*	NR	NR	-	-	-	-	-	-
Non-Departmentals														
190	Revenue Non-Departmental	-	-	(2,500,000)	(2,500,000)	(2,500,000)	(4,524,000)	(3,424,000)	-	-	-	-	-	-
1996	Sales Tax	-	-	-	-	-	(7,600,000)	(6,500,000)	-	-	-	-	-	-
1992	Earnings on Investments	-	-	-	-	-	5,576,000	5,576,000	-	-	-	-	-	-
194	General Non-Departmental	5,424,072	4,964,581	5,198,427	5,051,227	2,851,227	(4,018,773)	(965,285)	-	-	-	-	-	-
1945	Contingency	6,443,687	5,984,196	4,625,842	4,625,842	4,625,842	2,609,330	2,609,330	-	-	-	-	-	-
1950	Fringe Benefits	-	-	-	-	(2,200,000)	(4,000,000)	(4,000,000)	-	-	-	-	-	-
1972	Wage/Benefit Supplemental	(1,019,615)	(1,019,615)	(1,019,615)	(1,019,615)	(1,019,615)	(1,019,615)	(1,019,615)	-	-	-	-	-	-
199	Parks Non-Departmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Funds														
116	Information Management Services	-	-	-	(716,296)	-	-	-	-	-	-	-	-	-
117	Risk Management	-	-	19,826	16,894	17,372	17,196	17,734	-	-	-	-	-	-
504	DOT - Airport Division	-	-	-	-	-	-	-	-	-	-	-	-	-
530	DOT - Fleet Management	-	24,970	24,970	83,074	130,681	130,681	(489,503)	-	-	-	-	-	-
560	DOT - Transit/Paratransit System	-	-	44,634	-	-	-	NR	-	-	-	-	-	-
550	DAS - Utility	-	-	-	-	-	-	-	-	-	-	-	-	-
630	Behavioral Health Division	-	-	3,875,950	2,839,291	(2,011,229)	(1,298,793)	(2,677,931)	-	-	-	-	-	-
996	Debt Retirement and Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
50004	COVID Expendable Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
10024	COVID Expendable Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-

NR=No Report; *Previously reported submitted