



Office of the Comptroller

Scott B. Manske, Comptroller

DATE: December 7, 2023

TO: Supervisor Marcella Nicholson, Chairwoman, County Board of Supervisors

FROM: Cynthia (C.J.) Pahl, Financial Services Director, Office of the Comptroller

SUBJECT: 2023 Fiscal Projection for Milwaukee County – (For Information Only)

Policy Issue

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.

2023 Year-end Fiscal Projection as of October 31, 2023

Based on financial results through the most recent reporting period, prior monthly reports submitted by departments and known projected actions, Milwaukee County's projected 2023 year-end fiscal status is a **surplus of \$36.6 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
October 2023	Surplus	\$36.6 million	\$2.5 million
September 2023	Surplus	\$34.1 million	(\$1.9 million)
August 2023	Surplus	\$36.0 million	\$0.3 million
July 2023	Surplus	\$35.7 million	\$2.9 million
June 2023	Surplus	\$32.8 million	\$17.5 million
May 2023	Surplus	\$15.3 million	\$2.2 million
April 2023	Surplus	\$13.1 million	\$2.5 million
March 2023	Surplus	\$10.6 million	\$3.2 million
February 2023	Surplus	\$7.4 million	N/A

Major changes since the last report are:

- Department of Human Resources – surplus increase of \$0.1 million
- Department of Administrative Services – surplus increase of \$0.4 million
- Combined Court Related Operations – surplus reduction of \$0.8 million
- Department of Child Support Services – surplus increase of \$0.7 million
- Court Pretrial – surplus increase of \$0.1 million
- Register of Deeds – surplus increase of \$0.1 million
- Office of the Sheriff – surplus decrease of \$2.0 million
- Community Reintegration Center – surplus decrease of \$0.1 million
- District Attorney – surplus decrease of \$0.1 million
- Medical Examiner – surplus increase of \$0.1 million
- Transportation Services – surplus increase of \$0.1 million
- Department of Human Services – surplus increase of \$1.9 million
- Department of Parks – surplus increase of \$0.3 million

- Appropriation for Contingency – surplus decrease of \$0.2 million
- Information Management Services Division – surplus increase of \$0.1 million
- Fleet Management – surplus increase of \$0.1 million

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 October 31, 2023 Period 10								
Agency	Description	2023 Projected Revenues	2023 Budgeted Revenues	Revenue Variance	2023 Projected Expenditures	2023 Budgeted Expenditures	Expenditure Variance	Surplus / (Deficit)
General Fund Departments								
100	County Board	-	-	-	1,259,692	1,259,692	-	-
103	Governmental Affairs	-	-	-	385,477	400,490	15,013	15,013
109	Office of Equity	(50,000)	(100,000)	(50,000)	1,120,492	1,170,492	50,000	-
110	County Executive	-	-	-	942,532	957,708	15,176	15,176
112	Personnel Review Board	-	-	-	227,598	268,286	40,688	40,688
113	Corporation Counsel	(292,556)	(292,556)	-	1,611,506	1,614,198	2,692	2,692
114	Human Resources	(6,000)	(6,000)	-	6,146,297	6,336,055	189,758	189,758
115	Dept of Administrative Services	(9,000,106)	(9,595,864)	(595,758)	40,326,737	41,508,240	1,181,503	585,744
118	Strategy, Budget, and Performance	-	-	-	2,581,912	2,589,182	7,270	7,270
200	Combined Court Related Operations	(12,740,077)	(12,445,898)	294,179	30,254,774	30,757,571	502,797	796,976
243	Dept. of Child Support Services	(17,638,278)	(17,128,905)	509,373	19,389,807	19,565,844	176,037	685,410
290	Courts - Pre-Trial Services	(1,597,535)	(1,597,535)	-	7,005,441	7,092,454	87,013	87,013
301	Election Commission	(45,750)	(45,750)	-	606,646	606,646	-	-
309	County Treasurer	(2,030,000)	(2,030,000)	-	953,601	953,601	-	-
327	County Clerk	(494,820)	(494,820)	-	1,063,721	1,063,721	-	-
340	Register of Deeds	(4,520,359)	(4,589,000)	(68,641)	1,299,256	1,295,243	(4,013)	(72,654)
370	Office of the Comptroller	(211,000)	(143,000)	68,000	5,247,578	5,360,070	112,492	180,492
400	Sheriff	(12,557,030)	(12,567,791)	(10,761)	54,669,212	52,701,473	(1,967,739)	(1,978,499)
430	Community Reintegration Center	(5,766,834)	(6,742,268)	(975,434)	57,146,899	58,120,040	973,141	(2,293)
450	District Attorney	(7,175,730)	(8,707,402)	(1,531,672)	14,720,902	16,523,832	1,802,930	271,257
480	Emergency Management	(1,286,477)	(1,452,427)	(165,950)	10,656,730	10,908,518	251,788	85,838
490	Medical Examiner	(4,664,450)	(5,534,852)	(870,402)	6,556,223	7,423,841	867,618	(2,784)
509	Transportation Services	(2,170,714)	(1,972,975)	197,739	2,503,563	2,392,407	(111,156)	86,583
510	DOT - Highway Maintenance	(26,709,096)	(26,709,096)	-	27,029,941	27,029,941	-	-
580	DOT - Admin Div	(5,937,297)	(5,937,297)	-	6,109,895	6,109,895	-	-
800	Department of Human Services	(163,934,227)	(159,840,592)	4,093,635	199,486,677	198,257,127	(1,229,550)	2,864,085
900	Department of Parks	(28,602,288)	(23,387,673)	5,214,615	51,886,479	48,191,937	(3,694,542)	1,520,073
950	Zoological Department	(20,067,467)	(22,249,651)	(2,182,184)	23,988,183	26,170,367	2,182,184	-
970	Milwaukee Public Museum	-	-	-	3,500,000	3,500,000	-	-
991	University Extension	(100,000)	(100,000)	-	423,717	465,870	42,153	42,153
Non-Departmentals								
190	Revenue Non-Departmental	(474,968,642)	(453,815,910)	21,152,732	-	-	-	21,152,732
1996	Sales Tax	(93,656,281)	(90,656,281)	3,000,000	-	-	-	3,000,000
1992	Earnings on Investments	(22,382,871)	(5,382,871)	17,000,000	-	-	-	17,000,000
194	General Non-Departmental	2,669,539	2,669,539	-	82,418,827	93,119,467	10,700,640	10,700,640
1945	Contingency	-	-	-	-	4,281,165	4,281,165	4,281,165
1950	Fringe Benefits	(104,244,960)	(104,244,960)	-	208,148,521	215,648,521	7,500,000	7,500,000
1972	Wage/Benefit Supplemental	-	-	-	1,770,344	770,344	(1,000,000)	(1,000,000)
199	Parks Non-Departmental	-	-	-	3,429,688	3,429,688	-	-
Total General Fund		(799,897,193)	(774,817,723)	25,090,231	664,950,004	677,143,896	12,193,892	37,273,363
Other Funds								
116	Information Management Services	(130,529)	(108,500)	22,029	14,576,743	14,646,093	69,350	91,379
117	Risk Management	-	-	-	11,257,869	11,269,207	11,338	11,338
504	DOT - Airport Division	(97,418,068)	(99,550,855)	(2,132,787)	97,418,068	103,217,333	2,132,787	-
530	DOT - Fleet Management	(21,227,088)	(19,982,074)	1,245,014	20,995,428	19,886,316	(1,109,112)	135,902
560	DOT - Transit/Paratransit System	(127,063,427)	(127,063,427)	-	137,900,961	137,900,961	-	-
550	DAS - Utility	(728,966)	(1,626,000)	(897,034)	1,600,000	1,600,000	-	(897,034)
630	Behavioral Health Division	(161,716,649)	(181,611,819)	(19,895,170)	225,375,586	239,663,707	14,288,121	(5,607,049)
996	Debt Retirement and Interest	(8,887,009)	(8,887,009)	-	44,399,702	44,399,702	-	-
10024	COVID Expendable Funds	-	-	-	-	-	-	-
120	Capital Improvements	(231,572,131)	(231,572,131)	-	301,155,643	301,155,643	-	-
Total Other Funds		(648,613,338)	(670,293,315)	(21,679,977)	840,103,257	859,092,869	15,323,134	(6,265,464)
Expendable Trusts								
50003	Zoo Expendable Trusts	(1,779,814)	(1,779,814)	-	1,840,411	1,840,411	-	-
50005	Parks Expendable Trusts	(436,572)	(436,572)	-	448,088	448,088	-	-
50006	OPD Expendable Trusts	-	-	-	-	-	-	-
50007	BHD Expendable Trusts	-	-	-	-	-	-	-
50008	Airport Expendable Trusts	-	-	-	-	-	-	-
50010	DAS Expendable Trusts	-	-	-	-	-	-	-
50011	Fleet Expendable Trusts	-	-	-	-	-	-	-
Total Expendable Trusts		(2,216,386)	(2,216,386)	-	2,288,499	2,288,499	-	-
Projected Surplus (Deficit)		(1,450,726,917)	(1,447,327,424)	3,410,254	1,507,341,760	1,538,525,265	27,517,027	31,007,899
Less Expendable Trusts								
Contribution (to)/from Behavioral Health Reserves								5,607,049
Total Projected Surplus (Deficit) - with Contingency								36,614,948
Total Projected Surplus (Deficit) - without Contingency								32,333,783

Debt Service Reserve Activity and Projected 2023 Ending Balance	
2022 Yearend Surplus	\$ 16,730,131
2023 Starting Balance	\$ 125,185,055
<i>2023 Activity</i>	
2023 Budget Commitment	\$ (7,836,307)
2023 Budget Contribution to Project WC020901	\$ (10,000,000)
Project Closed WM0053012	\$ 57,790
File #23-442 - Debt Service Reserve Transfer to General County Debt Service	\$ (291,844)
File #23-502 - Lapsed Proceeds	\$ 2,369,504
File #23-594 - Allocation of Unspent Bond Proceeds	\$ (1,156,371)
File #23-703 Bond and Note Reallocation from DSR	\$ (92,987)
2023 Projected Balance	\$ 108,234,841
Unallocated Contingency Fund	
2023 Adopted Balance	\$ 5,000,966
<i>County Board Approved Actions</i>	
File #23-259 - Medical Examiner Autopsy Support	\$ (200,000)
File #23-389 - Wil-O-Way Facility Improvements	\$ (52,229)
File #23-442 - General County Debt Service Transfer to Contingency	\$ 45,547
File #23-336 - MATC Faculty and Students Together Fund (FAST)	\$ (100,000)
File #23-578 Repair of Old Loomis Road	\$ (225,000)
File #23-551 Create and Fund Committee Coordinator	\$ (32,550)
File #23-706 Collateral Agreement w/MDSA	\$ (65,056)
File #23-703 Bond and Note Reallocation from DSR	\$ 92,987
File #23-825 WO0722011 Inmate Processing Area	\$ (32,500)
File #23-864 Criminal Justice Facility In-Person Visitation Feasibility Study	\$ (151,000)
Current Available Balance	\$ 4,281,165

Committee Action

This is an informational report only.

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

DESCRIPTION OF SIGNIFICANT SURPLUS AND DEFICIT PROJECTIONS FOR 2023

Department of Human Resources (Agency 114) *\$0.2 million surplus*

The Department of Human Resources is projecting an overall surplus of \$0.2 million. Commodities and Services surpluses in medical service fees, professional service fees, and education/seminar payments is expected to surplus by \$0.3 million, offsetting a deficit in personnel costs of \$0.1 million.

Department of Administrative Services (Agency 115) *\$0.6 million surplus*

The Department of Administrative Services is projecting an overall surplus of \$0.6 million. This surplus is largely driven by personnel cost savings and additional parking revenue. These savings are offsetting deficits in Charges for Services due to staffing shortages and the inability to charge out for services/projects.

Department of Administrative Services – IMSD (Agency 116) *\$0.1 million surplus*

The Department of Administrative Services - IMSD is projecting an overall surplus of \$0.1 million. This is due to surplus in revenue of \$22,000 and a surplus in personnel of \$70,000.

Combined Court Related Operations (Agency 200) *\$0.8 million surplus*

The Combined Court Related Operations is currently projecting a surplus of \$0.8 million largely due to lower than budgeted personnel expenditures and a \$0.3 million revenue surplus. Expenditures in personnel are estimated to surplus by \$1.5 million; guardian ad litem by \$0.5 million; psychiatrist fees by \$0.3 million; and professional services by \$0.1 million. The larger surpluses are offsetting other expenditure deficits in contractual services, general legal fees, adversary counsel fees, interpreter fees, and minor office equipment of approximately \$2.3 million.

Department of Child Support Services (Agency 243) *\$0.7 million surplus*

The Department of Child Support Services is projecting a surplus of \$0.7 million which is largely due to a revenue surplus of \$0.5 million related to state performance revenue and other state grants. Surpluses in commodities and services of \$0.2 million is also projected.

Courts Pretrial Services (Agency 290) *\$0.1 million surplus*

Courts Pretrial Services is projecting a surplus due to savings in personnel costs.

Register of Deeds (Agency 340) *(\$0.1 million deficit)*

Register of Deeds is projecting a revenue deficit of \$0.2 million in general recording fees, offset by a surplus in real estate transfer fees of \$0.1 million.

Office of the Comptroller (Agency 370) *\$0.2 million surplus*

The Office of the Comptroller is projecting a surplus in P-card revenue and personnel services.

Office of the Sheriff (Agency 400)

(\$2.0 million deficit)

The Office of the Sheriff is projecting a deficit of \$4.2 million but is assuming that a fund transfer of \$2.2 million is approved to defray the final costs of the MDSA 2021-2023 collective bargaining agreement, resulting in an estimated \$2.0 million deficit. Overtime is estimated to be over budget by \$7.6 million and social security by \$0.4 million, which is offset by surpluses in salaries of \$1.7 million and the anticipated fund transfer of \$2.2 million. Commodities and services is projected to surplus by \$1.7 million which is helping defray the personnel deficits.

District Attorney (Agency 450)

\$0.3 million surplus

The District Attorney is projecting an overall surplus of \$0.3 million. The District Attorney is projecting a revenue deficit of \$1.5 million due largely to the unrecognized ARPA funding and an expenditure deficit in commodities and services of \$0.2 million. These deficits are offset by savings in personnel of \$2.0 million.

Emergency Management (Agency 480)

\$0.1 million surplus

Emergency Management is estimating a salary surplus of \$0.2 million due to vacancies and commodities and services surplus of \$0.1 million. This surplus is offsetting deficits in paramedic services revenue of \$0.1 million.

Department of Transportation – Transportation Services Division (Agency 509)

\$0.1 million surplus

MCDOT – Transportation Services Division is estimating a surplus of \$0.1 million due largely to surplus revenue for professional services provided for by the division and personnel savings. These surpluses are offsetting expenditure deficits due to increased crosscharges.

Department of Transportation – Fleet Management Division (Agency 530)

\$0.1 million surplus

MCDOT – Fleet Management Division is estimating a surplus of \$0.1 million due largely to surplus revenue for charges for services provided for by the division of \$1.2 million. This surplus are offsetting expenditure deficits of \$1.2 million due largely to increased costs for repair parts.

Department of Health and Human Services (Agency 800)

\$2.9 million surplus

The Department of Health and Human Services is currently projecting a surplus of \$2.9 million. The Directors Office is projecting a deficit of \$0.2 million which is due to the vacancy and turnover reduction that was budgeted for the entire department within this division. The Management Services Division is also projecting a deficit of \$1.1 million due largely due a revenue shortfall and expenditure deficits in personnel and crosscharges. These deficits are offset by surpluses in other divisions of DHHS. Aging and Disability Services is projecting a surplus of \$2.3 million which is due to additional Medical Assistance (MA) match revenue in the ADRC as well as personnel vacancies, crosscharge surpluses, and contractual surpluses. Housing is anticipating a surplus of \$0.1 million due to personnel savings and charges to ARPA. A bulk of the surplus increase comes from Children, Youth, and Family Services division which was previously projecting a deficit of \$0.4 million and is now projecting a surplus of \$1.9 million. Projections for the ADP of youth in State correctional facilities have continued to fluctuate, but are now anticipated to be lower, dropping to about 24 from the previous projection of 30.

Department of Parks, Recreation, and Culture (Agency 900)

\$1.5 million surplus

The Department of Parks, Recreation, and Culture is projecting a surplus of \$1.5 million. Revenues are projected to exceed budget by \$5.2 million largely due to building space rental, marina rental and sales, golf course revenue, restaurant concession revenues, and other private funding. Overall expenditures are projected to deficit by \$3.7 million, largely driven by a deficit in personnel costs of \$2.7 million and a deficit in commodities and services of \$1.0 million.

Non-Departmental Revenue

Earnings on Investments (Org 1992)

\$17.0 million surplus

The projected surplus is largely 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. Typically, earnings on these investments provide little revenue to the County. For 2023, however, the projected investment income on these investments is anticipated to exceed \$17,000,000. 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.

It is important to note, however, that the County continues to see fluctuations in its mark to market earnings, which is a required entry per the Governmental Accounting Standards Board (GASB). Mark to market for long term investments (US government securities, municipals, and corporates) involves adjusting the value of assets to reflect the value as determined by current market conditions. Mark to market earnings will have an impact on the final year end numbers but are difficult to estimate so they are excluded from this calculation.

Sales Tax (Org 1996)

\$3.0 million surplus

Fiscal year 2022 sales tax receipts totaled \$97.9 million, which is slightly below the 2023 budgeted amount of \$98.8 million. Assuming a 4.0 percent year-over-year increase, the County will realize a surplus of at least \$3.0 million. With nine months of sales tax data received, the County has currently received \$75.3 million, so it is more than likely that the County will achieve the \$3.0 million surplus.

Non-Departmental Expenditures

Appropriation for Contingency (Org 1945)

\$4.3 million surplus

The current projection for the Appropriation for Contingency assumes that the entire \$4.3 million of the current contingency appropriation is not spent and is used to offset departmental and non-departmental deficits.

Fringe Benefits (Org 1950)

\$7.0 million surplus

The Office of the Comptroller monitors healthcare and pharmacy claims regularly and with little movement in the lower census count, the County is likely to experience a surplus of roughly \$7.0 million in 2023. Through July, the County's pharmacy costs are in a deficit of \$1.9 million when compared to budget which is a 6.0% year-over-year increase. Pharmacy rebates are also under budget by \$0.7

million. These deficits are offset by healthcare claims that under budget by \$6.9 million. This surplus appears to be a result of the lower census of employees within the healthcare plan.

Wage/Benefit Modification (*Org 1972*)

(\$1.0 million deficit)

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); salary appropriations of \$2.2 million to fund the recommendations of the compensation study currently being conducted by the Department of Human Resources; and salary appropriations of \$1.6 million to fund the correctional officer increase of \$1.50 in pay period 10. This projection assumes that the \$1.8 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.

Milwaukee County														
Cumulative Summary of Monthly Departmental Projections														
Agency	Description	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	FINAL
General Fund Departments														
100	County Board	-	-	-	-	-	-	-	-	-	-	-	-	-
103	Governmental Affairs	-	-	-	18,893	-	(3,969)	(3,969)	15,382	15,194	15,013	-	-	-
109	Office of Equity	-	-	-	-	(18,509)	1,446	13,301	42,387	1,603	-	-	-	-
110	County Executive	-	-	-	3,100	1,196	612	238	1,768	8,746	15,176	-	-	-
112	Personnel Review Board	42,899	57,637	54,426	121,861	113,548	190,813	111,076	49,399	37,807	40,688	-	-	-
113	Corporation Counsel	-	-	-	-	-	-	-	410	17	2,692	-	-	-
114	Human Resources	-	-	-	130,198	64,943	126,170	65,556	72,106	69,418	189,758	-	-	-
115	Dept of Administrative Services	-	-	-	-	138,452	297,148	228,886	251,877	334,402	585,744	-	-	-
118	Strategy, Budget, and Performance	-	-	-	21,458	19,977	20,709	20,692	20,692	-	7,270	-	-	-
200	Combined Court Related Operations	-	-	196,296	2,319,573	1,877,542	1,471,133	1,578,267	1,655,108	875,174	796,976	-	-	-
243	Dept. of Child Support Services	-	-	-	11,900	19,009	19,637	19,637	29,900	105,272	685,410	-	-	-
290	Courts - Pre-Trial Services	-	-	(66,100)	(55,816)	(52,666)	(43,484)	(34,917)	107,853	88,809	87,013	-	-	-
301	Election Commission	-	NR	-	-	-								
309	County Treasurer	-	NR	-	-	-								
327	County Clerk	-	NR	-	-	-								
340	Register of Deeds	-	-	(1,103)	273	(1,456)	(200,146)	(203,123)	(227,143)	(238,879)	(72,654)	-	-	-
370	Office of the Comptroller	-	32,000	32,000	68,000	68,000	153,984	153,984	153,984	153,984	180,492	-	-	-
400	Sheriff	-	8,829	14,654	13,561	12,976	12,976	8,742	8,906	4,911	(1,978,499)	-	-	-
430	Community Reintegration Center	-	17,186	29,683	60,322	60,886	99,186	84,886	78,124	4,219	(2,293)	-	-	-
450	District Attorney	-	-	NR	47,144	NR	396,706	NR	NR	NR	271,257	-	-	-
480	Emergency Management	-	-	-	-	35,180	78,629	72,329	113,205	45,868	85,838	-	-	-
490	Medical Examiner	-	-	112,507	28,064	(40,333)	(60,786)	(60,786)	(73,000)	35,723	(2,784)	-	-	-
509	Transportation Services	-	-	(1,055)	29,745	125,921	43,114	155	(36,306)	92,632	86,583	-	-	-
510	DOT - Highway Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
580	DOT - Admin Div	-	-	-	-	-	-	-	-	-	-	-	-	-
800	Department of Human Services	-	-	-	-	2,171,625	2,153,296	916,176	1,004,196	1,018,359	2,864,085	-	-	-
900	Department of Parks	-	-	NR	16,359	251,501	636,538	1,238,671	1,082,807	1,560,304	1,520,073	-	-	-
950	Zoological Department	-	-	-	60,597	-	-	-	-	-	-	-	-	-
970	Milwaukee Public Museum	-	-	-	-	-	-	-	-	-	-	-	-	-
991	University Extension	4,265	4,265	-	-	10,001	10,001	41,181	41,181	41,181	42,153	-	-	-
Non-Departmentals														
190	Revenue Non-Departmental	4,473,203	4,473,488	3,952,032	3,952,032	3,952,032	3,952,032	20,952,032	21,152,732	21,127,732	21,152,732	-	-	-
1996	1996 Sales Tax	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-	-	-
1992	1992 Earnings on Investments	-	-	-	-	-	-	17,000,000	17,000,000	17,000,000	17,000,000	-	-	-
194	General Non-Departmental	3,800,966	3,800,966	7,194,284	7,113,759	7,379,324	7,266,249	10,964,665	10,781,165	10,700,640	10,273,304	-	-	-
1945	1945 Contingency	4,800,966	4,748,737	4,694,284	4,694,284	4,694,284	4,661,734	4,464,665	4,281,165	4,281,165	4,281,165	-	-	-
1950	1950 Fringe Benefits	-	-	3,500,000	3,500,000	3,685,040	3,685,040	7,500,000	7,500,000	7,500,000	7,500,000	-	-	-
1972	1972 Wage/Benefit Supplemental	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	-	-	-
199	Parks Non-Departmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Funds														
116	Information Management Services	-	-	-	-	(46,994)	(43,242)	6,750	146,237	101,384	91,379	-	-	-
117	Risk Management	-	-	-	12,750	11,334	11,334	11,334	11,334	11,409	11,338	-	-	-
504	DOT - Airport Division	-	-	-	-	-	-	-	-	-	-	-	-	-
530	DOT - Fleet Management	-	-	-	-	29,000	96,147	35,600	92,508	286,192	135,902	-	-	-
560	DOT - Transit/Paratransit System	-	-	-	-	-	-	-	-	-	-	-	-	-
550	DAS - Utility	(900,000)	(900,000)	(900,000)	(900,000)	(897,034)	(897,034)	(897,034)	(897,034)	(897,034)	(897,034)	-	-	-
630	Behavioral Health Division	-	(1,356,163)	(2,992,834)	(2,983,443)	(4,983,443)	(4,983,443)	(4,983,443)	(4,983,443)	(5,607,608)	(5,607,049)	-	-	-
996	Debt Retirement and Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
50004	COVID Expendable Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
10024	COVID Expendable Funds	-	-	-	-	-	-	-	-	-	-	-	-	-
120	Capital Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-

NR=No Report