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# **2015 ALBANY COUNTY ADOPTED BUDGET**

## **INTRODUCTION AND HIGHLIGHTS**

### **FISCAL STRATEGIES**



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# ALBANY COUNTY FISCAL STRATEGIES

Certain strategies included in this budget, in addition to other steps being taken by the County Executive outside of the formal budget process, will maintain Albany County's path towards fiscal health, while providing the vital services that the people of Albany County deserve. The most important steps are outlined below:

**Nursing Home** – in partnership with the County Legislature, the County Executive has revamped the leadership team at the nursing home leading to new union agreements and lower costs, all while caring for our residents. As we enter 2015, new schedules will be in place to eliminate regularly scheduled overtime, a revamped salary structure will be in place and agency costs will be severely reduced. With these savings, the nursing home is on a more secure footing as the Local Development Corporation takes on a more active role. Likewise, we have started to make the necessary investments to ensure that the nursing home has the proper tools to provide the highest quality of care. This budget contains approximately \$3.4 million in savings directly attributable new union agreements and scheduling changes plus an additional \$800,000 in revenue based on properly documenting all care provided. These changes will increase the quality of care, while improving our financial standing.

**Consolidation and Re-Stacking** – Over the last three years, the County has benefited from a series of Departmental consolidations. By consolidating the legal functions spread throughout the County within the Department of Law, it has allowed for a substantial decrease in utilization of outside counsel. Consolidation of County-operated adult mental health outpatient clinic services in one central location reduced unnecessary costs and increased overall efficiency. The Albany County Sheriff's Office consolidated various units within the office at the Albany County Public Safety Center in Clarksville. This will allow units from Cohoes and Voorheesville to reside under one roof allowing for greater efficiencies and cost savings. In 2015, the combined billing unit of the Departments of Health and Mental Health will continue to expand and take on more responsibilities to ensure the efficient processing of insurance claims. The County has also applied to the New York State Department of Mental Health to approve grant funding, which would be utilized to fund an additional billing position with the billing unit that would primarily perform billing related to the Children's Mental Health Clinic. This is especially important as our mental health clinics make the transition to Medicaid managed care. In addition, the Department of Mental Health is moving forward with plans to consolidate our Mental Health and Substance Abuse clinics. This will allow for more efficient use of employees, but more importantly, it will increase the quality of care for Albany County residents who are suffering from both substance abuse and mental health issues.

**Community College**– Albany County has been unfairly subsidizing Rensselaer County students that are attending Hudson Valley Community College (HVCC) for far too long. Now in its third semester of classes, Schenectady County Community College (SCCC) that will expand higher education opportunities for Albany County residents while saving taxpayers money. Beginning in January of 2014, students began attending classes in a satellite SCCC location in the County office building located at 112 State Street. This has provided additional access to college classes to Albany County residents, a less expensive charge-back for County Taxpayers and provided an influx of customers to Downtown Albany businesses. We have also redesigned our Certificate of Residency form to include a raised seal, which will ensure that forms cannot be duplicated. Likewise, we have taken additional steps to ensure that all charges levied by community colleges are legitimate.

**Union Contracts** – In the last two years, the County Executive has settled contracts with virtually all outstanding bargaining units. The basic framework provides a maximum of a two percent salary increase, partially offset by increases in health care contributions from employees, increased co-pays on pharmaceuticals, new caps on accrual payouts and other department specific changes that will benefit County operations. At the nursing home, the new contracts reduced the work week, while keeping hourly wages constant. By finalizing these contracts, the County Executive has removed a potential liability going forward and altered the collective bargaining agreements in ways that protects taxpayers while benefiting county employees.

**Healthcare Costs** - Going forward, the County's workforce will be asked by the County Executive to partner with the County in containing costs. By containing the growing cost of employee healthcare, through a combination of health programs, maximizing use of lower-cost pharmaceuticals and encouraging employees to utilize the most cost-efficient methods of health care delivery, considerable savings can and will be achieved.

# ALBANY COUNTY FISCAL STRATEGIES

**Inter-municipal Cooperation** – Even prior to the State ‘Tax Freeze’ and imposed ‘Government Efficiency Plan’, Albany County has been at the forefront of inter-municipal cooperation and will continue to pursue common sense approaches to consolidating services and promoting efficiencies. From purchasing, to emergency to dispatch and our award winning Sewer District, Albany County Governments are continuing to work together more and more every day. One of the key areas where savings can be achieved without decreasing service to our residents is shared purchasing. While piggybacking is probably a more popular form of cooperative purchasing, the most effective method of saving when weaving through the municipal procurement process is to cooperatively bid a product. This increases our market share and therefore decreases costs. As a founding member of the Empire State Purchasing Group, Albany County has been working with municipalities throughout the state for years. For the first time, we have successfully cooperatively bid highway construction products – one of our largest commodity expenditures. Through this bid we are hoping to save tens, if not hundreds of thousands of dollars. As we move forward with implementing the results of our shared highway service study, we are hoping to expand the cooperative purchase of public works commodities and share services and infrastructure as well.

**Managing Indigent Legal Defense Expenditures** – The County Executive has proposed that the State cover all of our indigent legal defense costs. If adopted, this proposal would save the County more than \$4.5 million annually. If this systemic change does not come to fruition, we will still continue to monitor and advocate for methods to control our costs while maintaining the highest levels of indigent legal defense. In 2014, our 18-b coordinator position within the Department of Management and Budget was filled. The role of this individual is to ensure that assigned counsel is being utilized correctly by coordinating with judges and ensuring that billing is being done correctly. The costs associated with this position – salary, fringe and supplies - are all covered by a grant from the New York State Office of Indigent Legal Services.

**Revenue Maximization** – in order to improve the County’s ability to collect all revenues to which it is entitled, the 2014 Executive budget included the creation of a billing unit that will bring together billing staff from the Departments of Health and Mental Health, overseen by one insurance billing manager. As this semi-autonomous unit has taken shape over the past year, cross-training and collaborative problem solving have been a major focus. Going forward, new billing software and additional personnel moves will be evaluated. For revenues that are allocated the County, but received by multiple departments, we have performed a thorough analysis to ensure that these revenues are being shared in the most efficient manner possible, so as to maximize the net benefit to the County.

## Three Year Financial Plan

Due to prudent financial management and responsible belt-tightening, Albany County was able to remain below the property tax cap in 2014 for the first time since the cap took effect. In 2015, the County Executive proposed and the County Legislature adopted a tax levy equal to the levy adopted in 2015 – for zero percent growth. Due to the increase in taxable assessed value, this led to a decrease in taxes for most Albany County property taxpayers. Albany County was able to achieve this goal through disciplined spending, realistic revenue projections and assistance from state and federal leaders. The following information was prepared using historical trends, current federal and state statutes and current expectations regarding the economic future.

The following assumptions were utilized to arrive at the estimates below. Revenues will grow between 2 and 3 percent per year over the next 3 years, except for the Intergovernmental Transfer (IGT), which is decreased beginning in 2016 to reflect a return to only one payment within the year.

# ALBANY COUNTY FISCAL STRATEGIES

Personnel costs will grow according to contractual agreements – essentially flat in 2015 and 2% in 2016, 2017 and 2018. New York State retirement system contributions will continue their decline from the heights seen in recent years. However, use of the pension amortization or smoothing program, requires payments based on past amortizations. Our bill is flat in 2016 due to making the final payment on certain retirement incentives in 2015, offset by an additional year’s liability of amortization. Finally, as more tier 6 employees are hired by the County, additional savings will accrue.

Health care expenses are estimated to continue increasing by 7.0 percent per year going forward. While a number of possible avenues for savings are possible, past experience and has shown that health care expenses will continue to rise considerably faster than inflation.

Our weekly Medicaid contribution is expected to be stable in 2015 and onward. Given the phase-in of the Affordable Care Act, the State is required to pass on savings in Medicaid costs to localities, and the constant contribution rate reflects this requirement. The net decrease in Medicaid costs in 2016 is reflective of a decrease in the IGT in 2016 based on the absence of a second payment within one fiscal year.

This analysis assumes no changes to sales tax distribution and slight reduction in Community College Chargebacks as a new formula is fully implemented and alternatives to HVCC become more well-known and established within Albany County. Unfortunately, due to delays in implementation at the State level, these changes will not impact the County until the 2017-2018 academic year.

	2015	2016	2017	2018
<b>REVENUES</b>				
Sales Tax	\$252,603,076	\$259,170,756	\$264,354,171	\$269,641,255
Dept/Misc Income/Other Local Items	\$155,549,999	\$156,216,499	\$160,121,911	\$164,124,959
State Revenues	\$74,173,380	\$75,656,848	\$77,169,985	\$78,713,384
Federal Revenues	\$61,322,220	\$62,548,664	\$63,799,638	\$65,075,630
Property Tax Levy	\$89,615,090	\$91,407,392	\$93,235,540	\$95,100,250
<b>TOTAL REVENUES</b>	<b>\$633,263,766</b>	<b>\$645,000,159</b>	<b>\$658,681,244</b>	<b>\$672,655,479</b>
<b>Expenses</b>				
Personnel and FICA	\$131,837,321	\$134,474,067	\$137,163,549	\$140,592,637
NYS Retirement	\$22,220,559	\$21,847,444	\$21,796,649	\$19,752,438
Health Care	\$47,200,972	\$50,505,040	\$54,040,393	\$57,823,220
Sales Tax Distribution	\$101,041,230	\$103,668,302	\$105,741,668	\$107,856,502
Medicaid	\$68,501,580	\$65,816,564	\$65,816,564	\$65,816,564
Debt Service	\$25,604,468	\$26,884,691	\$28,228,926	\$29,640,372
Community College	\$10,450,000	\$10,450,000	\$9,927,500	\$9,431,125
Other	\$226,407,635	\$230,935,787	\$235,554,503	\$240,265,593
<b>TOTAL EXPENSES</b>	<b>\$633,263,765</b>	<b>\$644,581,897</b>	<b>\$658,269,752</b>	<b>\$671,178,452</b>
<b>Surplus/(Deficit)</b>	<b>\$0</b>	<b>\$418,262</b>	<b>\$411,492</b>	<b>\$1,477,027</b>

# ALBANY COUNTY FISCAL STRATEGIES

The Albany County Executive's Office has set forth the following strategies and guidelines. These strategies are presented as general guidelines for departments to follow in managing their financial affairs during the course of the coming year.

- A rigorous cash management system shall be maintained to ensure sufficient cash, safety of principal, provide adequate liquidity to eliminate short term borrowing and maximize investment earnings. In recent years, Albany County resorted to borrowing Tax Anticipation Notes (TAN) for the purposes of accelerating funds to cover cash flow and day to day operational expenses. In 2014, pursuant to County Executive's request, the County Legislature authorized a TAN of \$9.9 million. Due to aggressive fiscal management, this represents a steady decrease from prior years, where TANs were \$15 million in 2010 and 2011, \$13.7 million in 2012, \$10.9 million in 2013 and \$9.9 million in 2014.
- It is Albany County's intention to reduce reliance on TAN's by continuing to bring appropriations in line with estimated revenue without depending on the use of fund balance and reserves to balance the budget. Over the course of the fiscal year, the Department of Management and Budget will aggressively monitor and manage the budget so that expenditures remain in line with revenue receipts.
- Expenditure controls must be sufficient to ensure that agencies stay within their budgets.
- The County must continue to diversify its economy in order to strengthen the property tax base, improve employment opportunities and capitalize on existing resources. By encouraging commercial development and expansion through coordinated planning, leveraging grant opportunities and maintaining communication with the business community, the existing economic base will grow and new sectors will flourish.
- Long-range planning processes shall be undertaken in conjunction with the capital improvement program, capital budget and operating budget.
- Duplicative functions within County government shall be eliminated where feasible and warranted. Consolidation of functions within and between departments shall be pursued wherever such consolidation will result in greater economy and efficiency or improved quality service.
- Annual budgets shall be prepared and presented in accordance with standards set by the Government Finance Officers Association of the United States and Canada.
- Capital projects requiring debt financing should be planned and implemented so as to allow debt obligations to be issued in the most cost effective way. Appropriate care should be taken in considering the issuance of debt for capital projects, including debt of those enterprises for which the County is contingently liable.
- Debt ratios should be maintained at or below the following levels:
  - Net direct general obligation debt as a percentage of estimated full value shall always remain less than three percent on an average basis over any five consecutive years.
  - The ratio of net direct general obligation debt service expenditures as a percentage of combined general fund expenditures shall not exceed ten percent per year over any consecutive five years. Any emergency expenditures during the course of 2013 may require issuance of general obligation bonds.
  - Average annual general obligation original issue long term debt sales shall not exceed \$30 million or \$150 million over any consecutive five year period.
  - Self-supporting general obligation debt shall be issued commensurate with the respective needs of the enterprises which are to operate these projects. When practical, revenue supported debt shall be utilized in order to minimize any impact on the General Fund.
- A system of internal controls shall be instituted and maintained to ensure compliance with all applicable laws, optimal cost effectiveness of County services and prudent stewardship over public funds. All employees will be responsible and accountable for the safekeeping of public assets. Management shall endeavor to consistently monitor and improve the system of controls.
- All departments are responsible for recovery of budgeted non-tax revenues as planned in the annual budget.
  - Departments shall maintain an adequate billing and claiming process in order to effectively manage their accounts receivable system in conformance with the fiscal plan and sound business principles.

# ALBANY COUNTY FISCAL STRATEGIES

## FUND STRUCTURE

State and federal law requires some of the County's accounts to be segregated from all others. These accounts are formed into separate "Funds" for each specialized purpose. The fund structure allows each fund's finances to be kept distinct from the regular County expenses in the General Fund.

- The **General Fund** (A Fund) contains appropriations and expenditures for the majority of the County's operations.
- The **Community Development Fund** (CD Fund) was established to administer federal Community Development Block Grants.
- The **Risk Retention Fund** (CS Fund) was established to hold monies in reserve for potential losses to the County.
- The **Highway Fund** (D Fund) was established by the State in support of road maintenance to keep those expenses distinct and recognizable.
- The **Road Machinery Fund** (DM Fund) was established by the State in support of road machinery maintenance, to keep those expenses distinct and recognizable.
- The **Nursing Home Fund** (NH Fund) and **Debt Service Fund** (V Fund) were established to segregate expenses and revenues used for the County's Residential Health Care Facilities and for repayment of bonds and notes, respectively.
- The **Sewer District Fund** (G Fund) is financed by charges to local governments and cannot receive County tax funds.

With the exception of the Sewer District, the specialized funds can receive County tax funds if their own revenues are not sufficient to make them self-supporting. This has almost always been the case in recent years. The method of subsidizing the separate funds is the "interfund transfer," whereby the General Fund "spends" some of its money, which becomes "income" for the fund receiving the subsidy. There are also some instances in which there are interfund transfers from the other funds to the General Fund.

An unfortunate side effect of the fund mechanism is that some dollars are counted twice in the County budget. A dollar of subsidy funds is "spent" once when it moves from the General Fund to the subsidized fund. It is also "spent" again when the recipient fund uses it to pay its bills. The Interfund Transfer is not a true expenditure, but it is counted that way for budgetary purposes. Likewise, the revenue is counted twice when it arrives from its source (sales tax for instance) and again when it is transferred from the general fund to the subsidized fund.

For this reason, the Subtotal Appropriations line in the 2014 Budget Summary of All Funds is a better representation of the actual size of the Albany County budget compared to the higher figure labeled Total Appropriations.

## COUNTY REVENUES

### Where Revenues Come From

The County budget is typically supported by five ongoing revenue sources: local tax items (primarily the sales tax), departmental income, state aid, federal aid, and property taxes. A summary of 2014 budgeted revenues anticipated to be received by the County is presented in the budget. A fund summary appears at the end of each fund section and is referenced in the Table of Contents. Each of the County's revenue sources is discussed briefly below.

### 1) LOCAL TAX ITEMS

The single largest source of revenue in the Albany County budget is the County share of the sales tax. Of the 8¢ collected on each dollar of taxable sales in the County, New York State retains four cents and distributes four cents to Albany County. Pursuant to County law, forty percent of County sales tax collections are then provided to local governments throughout the County based on population. The County receives 2.4¢, and local governments receive 1.6¢ for each dollar of taxable sales in Albany County.

# ALBANY COUNTY FISCAL STRATEGIES

County sales tax collections are dependent on retail sales in the County and, ultimately, the health of the local economy. The 2015 budget estimates sales tax collections of \$252.6 million, which is 0.6 percent higher than the amount collected in 2014. After growth of 3.8 percent in 2012, growth in 2013 was only 0.5%. However, in 2014 sales tax collections grew 4.3% above 2013 collections. The 2015 budget expects growth to continue into 2015. The 2015 budget assumes a County share of sales tax collections of \$151.6 million and a distribution to localities of \$101.0 million.

Other revenues that make up the local tax items category include payments in lieu of taxes, income from the sale of tax acquired properties, interest and penalties on delinquent taxes, and the County's portion of the Hotel / Motel Tax. In addition, this category includes revenue from the Mortgage Recording Fee

## **2) DEPARTMENTAL AND MISCELLANEOUS INCOME**

Departmental and miscellaneous income includes interest income and fees for services charged by the various departments to users of those services, including other governments.

Examples of these revenues include fees charged by the County Clerk, public health fees, Civic Center revenues, fees charged to the State for state highway snow removal, fees charged to other governments for boarding prisoners at the County Correctional Facility, commissions from vending sales, and income collected by the County Nursing Home for residential care, and the intergovernmental transfer (IGT).

## **3) STATE AID**

Included in the state aid category are individual items such as aid to court facilities, public health grants, funding for aging and youth programs, and the State share of public assistance programs.

## **4) FEDERAL AID**

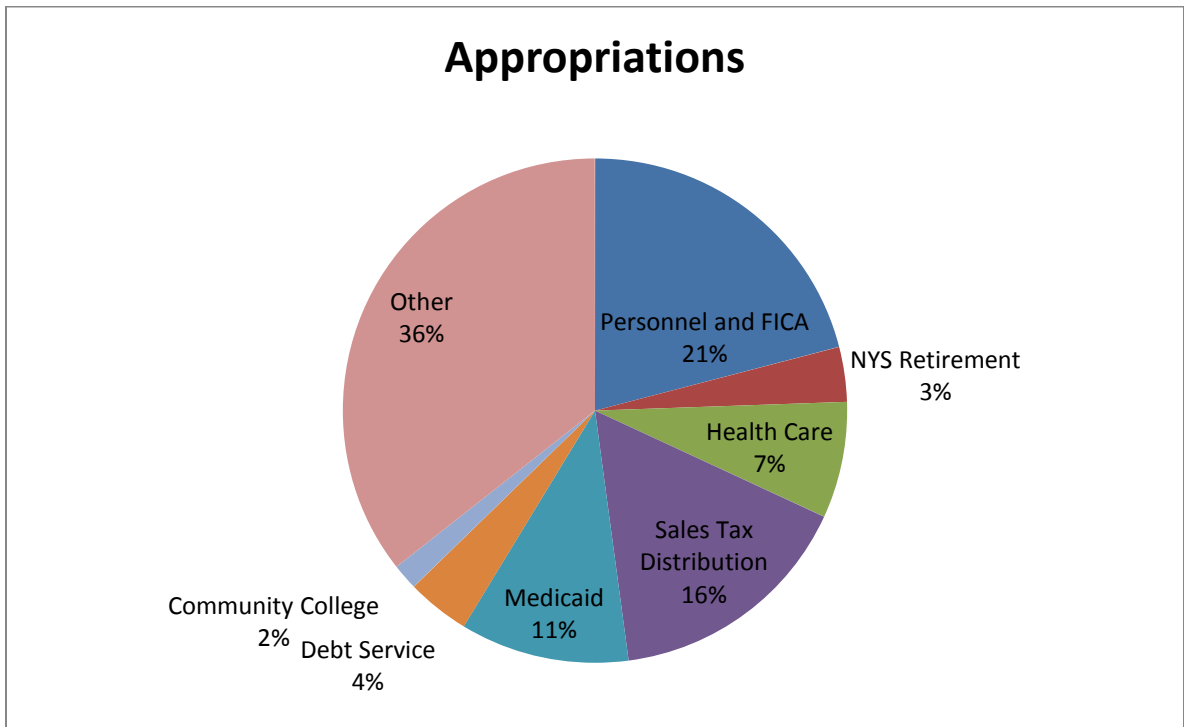
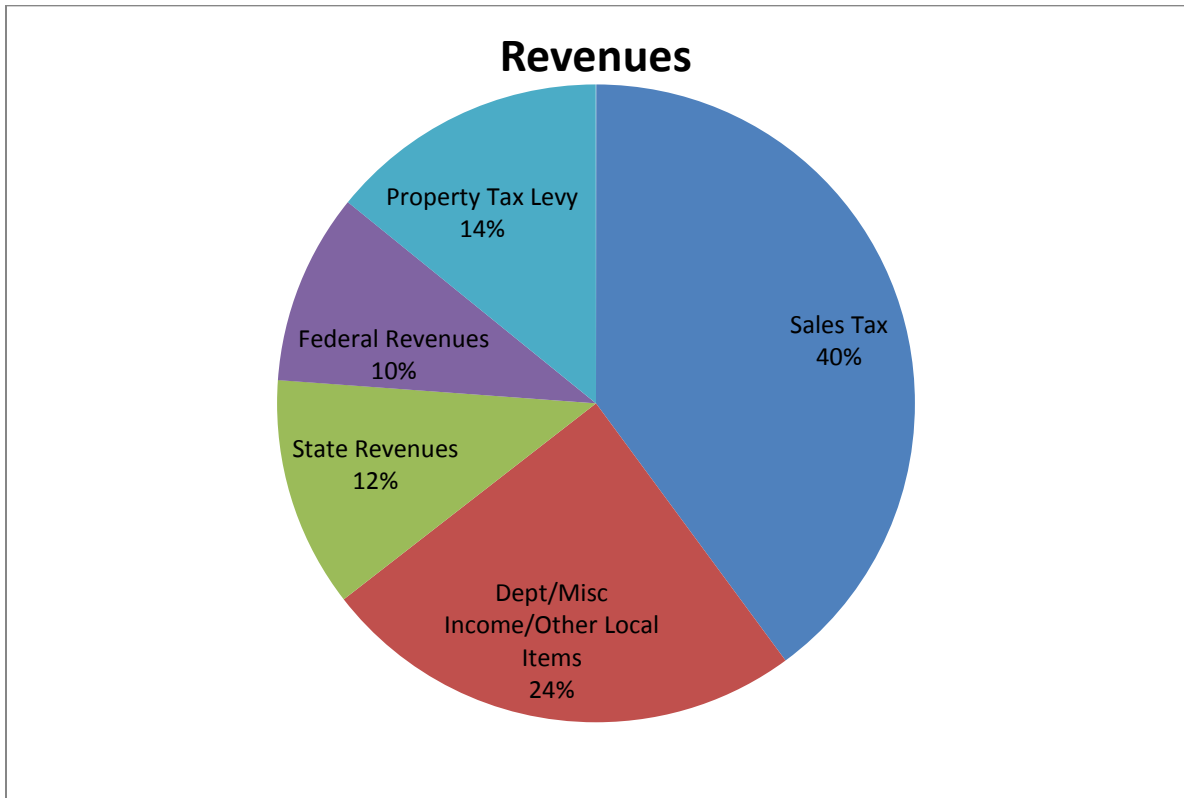
Among other things, the federal aid category includes Medicare funding provided to the Nursing Home and the federal share of public assistance programs.

## **5) PROPERTY TAX**

This property tax of \$89.6 million presented in this Budget represents ZERO increase from the prior year. The property tax represents just over 14 percent of each dollar of County revenue. The property tax figure is determined differently than any other revenue in the budget. Since it is the only revenue that the County can directly control, it is calculated as the residual after all other sources of revenue have been estimated. The total amount of appropriations less than the total amount of revenues, fund balance and reserves applied to the budget while accounting for uncollectible taxes and deferred tax revenue yields the County tax. This year, the property tax cap inflation factor imposed on municipalities throughout the state was 1.56% - plus their quantity change factor, which could have let Albany County raise the tax levy by approximately 2 percent. However, the proposed levy meets provides a zero percent increase from the prior year.



# ALBANY COUNTY FISCAL STRATEGIES



# ALBANY COUNTY FISCAL STRATEGIES

## 6) APPROPRIATED FUND BALANCE

This Budget does not rely on any existing fund balances to fund expenditures.

## 7) APPROPRIATED RESERVES

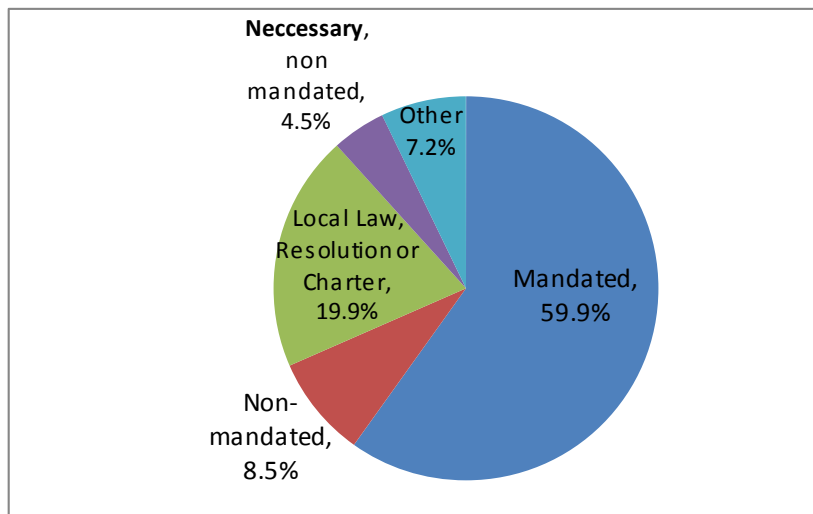
The 2015 Adopted Budget does not utilize any reserves.

## 8) 2015 ADOPTED BUDGET

Expenditures in the 2015 Adopted County budget are allocated to nine categories: general government, education, public safety, health and mental health, transportation, economic assistance, culture/ recreation, home/community, and undistributed. Undistributed includes a portion of reserve funds, as well as those health insurance costs that are attributable to the County's retirees. Appropriations for debt service are also included within this category. A fund summary appears at the end of each fund section and is referenced in the Table of Contents.

### MANDATES

The chart below shows the breakdown of how monies are disbursed within the Albany County budget. The largest portion of the County's budget is mandated spending. In total, 59.9% of the County's \$597 million budget addresses unfunded mandates. Some of the biggest disbursements made to mandated programs include \$68.5 million to the NYS Medicaid program, and \$35 million to Child Welfare Protection. Additionally, over \$46 million was funded to the Albany County Correctional Facility, a portion of which is also mandated.



While many of these programs are essential to our constituents; with a tax levy of only \$89.6 million, it is increasingly difficult for the County to fund over \$350 million to provide programs and resources mandated by the Federal and State government. The County has provided these funds while staying below the property tax cap and without cutting any local resources such as road repair and snow removal, parks and recreation, and veteran's assistance.

Almost 20 percent of the budget is made up of Local law, Resolution or Charter requirements. Sales tax distribution, our biggest disbursement in this category, will be over \$100 million in 2015. The remaining sections of the budget, totaling 20.2% goes to non-mandated and other necessary programs.

# ALBANY COUNTY FISCAL STRATEGIES

## FINANCIAL INFORMATION

The Budget is developed on the basis of principles that are consistent with Generally Accepted Accounting Principles (GAAP), except that the budget treats encumbrances as expenditures, whereas GAAP treats them as reservations of fund balances.

The basis for accounting is a modified accrual basis. Under this basis of accounting, revenues are recognized when measurable and available to pay current liabilities. Measurable means the amount of the transaction is determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the related fund liability is incurred, except for principal and interest on long-term debt which are recorded as expenditures when paid, compensated absences and judgments and claims which are recognized as a liability in the applicable fund if payable with current financial resources.

The County complies with the Uniform System of Accounts as prescribed for the Counties of New York State. This system conforms with generally accepted accounting principles as promulgated in the "Codification of Governmental Accounting".

# ALBANY COUNTY FISCAL STRATEGIES

The 2015 Adopted Budget includes funding for a total of 2,410 positions. This is an increase of 58 positions from the 2014 Adopted Budget. However, it should be noted that in the 2014 adopted budget, 112 positions were technically not funded, since their funding was placed in a vacant contingency account – for a net decrease of approximately 50 FTEs by comparison.

	1995	2000	2005	2011	2012	2013	2014	2015	Change 2014- 2015	Change 2014- 2015	Change 2012- 2015	Change 2012 2015	Change 1995 2015	Change 1995 2015
<b>Positions Overseen by The Executive</b>	2,440	2,331	2,168	1,702	1,617	1,621	1,551	1,593	42	2.7%	-24	-1.5%	-847	-34.7%
<b>Positions Overseen by Separately Elected Officials</b>	667	732	816	832	825	822	801	817	16	2.0%	-8	-1.0%	150	22.5%
<b>Total</b>	<b>3,107</b>	<b>3,063</b>	<b>2,984</b>	<b>2,534</b>	<b>2,442</b>	<b>2,443</b>	<b>2,352</b>	<b>2,410</b>	<b>58</b>	<b>2.5%</b>	<b>-32</b>	<b>-1.3%</b>	<b>-697</b>	<b>-22.4%</b>

The County Executive will continue to evaluate and examine each position both filled and vacant, for need, efficiency and funding impact. Positions and programs which lose State or Federal funding will be eliminated, the only exception being if the program can become self-funded via another alternative revenue source. The County cannot afford to pick-up the full county-share of these programs. The Community Health Worker Program in the Department of Health has not to date received dedicated funding from the State and Federal governments to continue this program for all of 2015. As a result, the related positions were only funded for a portion of 2015.

A priority for this administration will be a continued focus on training for employees regarding program delivery. The County will continue to partner with other government entities and private organizations to provide training and re- sources to all departments and employees. Every effort will be made to seek out trainings which come at no cost to the County. In order to provide quality services to the community, our workforce must be up to date on modern methods and best practices for the various systems of care and delivery of services. We will also focus greater attention on ensuring that County protocols are updated and followed.

Since 1995, the total number of County employees has decreased by approximately 34.7 percent. Those departments under the control of separately elected officials have collectively increased by approximately 23 percent. In contrast the number of employees under the direct management of the County Executive decreased by approximately 35 percent or 847 employees. Since 2012, the number of employees under the auspices of the County Executive has decreased by 24.

FUND	DEPT	DESCRIPTION	2012 Adopted	2013 Adopted	2014 Adopted	2015 Adopted
A	1010	County Legislature	52	56	57	58
A	1161	Nursing Home Project Division	-	-	0	0
A	1163	Court Facilities Project	-	1	1	1
A	1164	Unified Courts Administration	9	9	9	9
A	1165	District Attorney	62	63	61	65
A	1170	Public Defender	39	38	38	39
A	1171	Division of Alternate Public Defender	9	10	10	11
A	1185	Coroners	6	6	6	6
A	1230	County Executive	9	14	13	13
A	1310	Division of Finance	18	18	20	22
A	1315	Comptroller	20	20	21	22
A	1340	Department of Management & Budget	4	3	4	4
A	1345	Central Purchasing Division	7	7	7	7
A	1355	Real Property Tax Svc Age	5	5	5	5
A	1410	County Clerk	29	29	29	29
A	1411	County Archives	17	17	17	18
A	1420	County Attorney	13	30	32	33
A	1430	Civil Service	6	6	6	6
A	1432	Human Resources	17	18	18	18
A	1440	Division of Plans and Projects	6	6	5	6
A	1450	Board of Elections	26	24	24	24
A	1610	General Services Administration	5	5	5	5
A	1620	Division of Building Services	75	75	74	74
A	1640	Division of Fleet Management	3	3	3	3
A	1660	Central Supply Division	6	6	6	6
A	1670	Central Printing Services	4	4	4	4
A	1680	Division of Information Services	25	25	25	25
A	3020	Emergency Telephone/E-911	25	28	31	32
A	3110	Sheriff	170	176	175	177
A	3140	Probation	105	103	101	103
A	3150	Correctional Facility	413	410	401	407
A	3189	STOP-DWI	5	3	3	3
A	4010	Department of Health	84	82	84	85
A	4059	Care of Handicapped Children	29	27	26	27
A	4310	Mental Health	93	91	83	90
A	4610	Crime Victim and Sexual Violence Center	12	12	12	12
A	6010	Department of Social Services	307	302	266	293
A	6119	Children, Youth and Families	175	163	163	165
A	6510	Veterans Service Bureau	2	3	4	4
A	6610	Consumer Affairs	3	3	3	5
A	6772	Department For The Aging	9	9	9	9
A	6778	Employment-Elderly/Handic	-	-	-	0
A	7181	Hockey Facility	2	2	2	2
A	7310	Youth Bureau	3	3	3	3
A	8020	Economic Development	2	2	1	1
A	8021	Stormwater Coalition	2	2	2	2
D	5010	Public Works Administration	8	8	8	8
D	5020	Highway-Engineering Division	10	10	10	10
D	5110	Maintenance of Roads & Bridges	70	68	67	68
DM	5130	Road Machinery Maintenance	13	13	13	13
G	8110	Sewer District Administration	3	3	3	4
G	8120	Sanitary Sewers	2	2	2	2
G	8130	Sewage Treatment	73	73	73	73
NH	6020	Residential Health Care Facilities	350	347	307	299
		<b>Total</b>	<b>2,442</b>	<b>2,443</b>	<b>2,352</b>	<b>2,410</b>