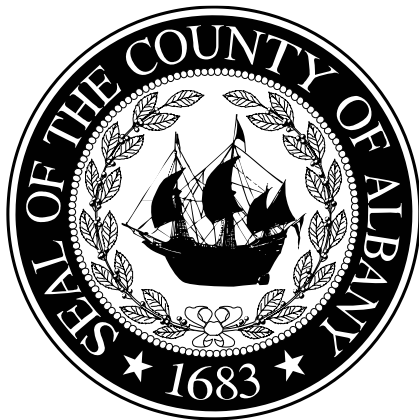

2022 ALBANY COUNTY ADOPTED BUDGET

INTRODUCTION AND HIGHLIGHTS FISCAL STRATEGIES



Daniel P. McCoy
County Executive

M. David Reilly
Commissioner of Management & Budget

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 and need. The most important steps are outlined below:

Comprehensive Workforce Development Plan – This year we have collaborated with many of our departments to reimagine and reinvent the County workforce and our approach to providing services to our constituents. This was a natural outgrowth from some of the strategies initiated in 2020 where we built upon efficiencies and lessons learned while operating with a reduced workforce. Many departments were able to see that by better utilizing existing employees as well as hiring new employees with more robust skill sets we were able to do more with less. As you will see in many of our departmental budgets, many positions have been removed, to be replaced with a lesser number of higher skilled workers or a new title that encompasses the duties of the previous position in addition to new capabilities. This is not a one year plan, as we continue to work with departments to identify further opportunities to right size our workforce we will continue to accrete savings to the taxpayers that will benefit everyone for years to come.

Hiring Freeze – Due to the economic and fiscal impacts of the COVID-19 Pandemic the County Executive instituted a hiring freeze in 2020 where all vacancies need to be reviewed by the Committee to Fill Vacancies and will only be filled if they fall under one or more of the following categories: Critical health or safety, Revenue generating, or required by law, rule or regulation. This allowed the County to save an estimated \$3-5 million in 2020 and a similar amount in 2021. This review process is still ongoing at the time of this budget submission.

Early Separation Payout – As another way to reduce expenditures the County Executive unveiled an Early Separation Payout in August, 2020. All full time employees were solicited for interest, those applications were reviewed on many factors by a team made up of their Department head, Human Resources and Management & Budget. Those approved were guided through the process of resigning and receiving their payout before the end of 2020 so that their line (or an equivalent one in their department) could be defunded. This program is estimated to save the County more than \$5 million in 2021 by defunding personnel lines and reducing fringe benefits associated with those lines. This will help not only in savings, but also in guiding our workforce to be more efficient and agile. As this evolved into the Comprehensive Workforce Development Plan it was determined that many of these positions were not needed, at least in their original form, and the vast majority are still unfunded in the 2022 budget.

Managing Indigent Legal Defense Expenditures – In June of 2016, the bill on Indigent Legal Defense Costs, which was originally drafted by the County Executive and his staff, passed both houses of the New York State Legislature. While the Governor unfortunately vetoed the bill in December of 2016, after weeks of negotiations at the State level, the Governor promised to introduce his own plan to help pay the costs borne by the County to provide suitable defense counsel to indigent people charged with crimes through caseload reduction as well as increased quality standards for defense attorneys. In fiscal year 2020-21 there is an additional \$50 million in budgeted funding for statewide implementation of these changes, bringing total annual funding for this program to \$150 million. By fiscal year 2022-23 this amount of state funding for statewide expansion of Hurrell Harring reforms will increase to \$250 million, with Albany County receiving \$8.75 million per year. We have been working directly with the Office of Indigent Legal Services to implement these changes and look forward to a more equitable future for all involved in the criminal justice system.

Consolidations and Partnerships – Over the past ten years, the County has benefited from a series of departmental consolidation and partnerships. By consolidating the legal functions previously spread throughout the County into the Department of Law, it continues to allow for a substantial decrease in the utilization of outside counsel.

Nursing Home/Shaker Place Rehabilitation and Nursing Center – The long-awaited, facility-wide renovations to the Albany County Nursing Home were completed in 2020. As part of this transformative project the facility has been renamed as the Shaker Place Rehabilitation and Nursing Center and is now rated four stars (above average) Overall and five stars in Quality by the Centers for Medicare & Medicaid Services. Upgrades include changing the facility floorplan, giving all residents private rooms, modern therapy and recreation opportunities, and great improvements to their day-to-day quality of life. These improvements have already proven beneficial, allowing needed social distancing during the ongoing COVID-19 pandemic. The majority of these improvements are reimbursable by New York State through our Medicaid rate. Through the efforts of the County Executive, the Executive Director of the facility and the County Legislature we can once again be proud of having a top tier facility that is also capable of operating in a fiscally sustainable manner.

ALBANY COUNTY FISCAL STRATEGIES

Collective Bargaining – At the end of 2021 16 of 19 collective bargaining agreements will expire and will need to be renegotiated. We look forward to working with each of these bargaining units to come to mutually beneficial contracts in a timely manner.

Three Year Financial Plan

Due to prudent financial management and responsible belt-tightening, Albany County has been able to remain below the property tax cap from 2014 through 2022. In fact, the 2015 and 2016 adopted budgets held the property tax levy flat, providing significant financial relief to Albany County taxpayers. In 2018, the County had a modest increase to the tax levy, which equated to a nominal decrease to the budgeted tax rate per each \$1000 in equalized, assessed value. Albany County was able to achieve this 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 approximately 2 percent per year over the next 3 years.

Personnel costs will grow according to contractual agreements – this includes estimates of 2 percent annually.

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, which will keep payments steady.

Health care expenses are estimated to increase by 6 percent per year, based on various forecasts for medical inflation. While a number of potential avenues for savings are possible, past experience has shown that health care expenses will continue to rise considerably faster than inflation. However, a thorough analysis of actual expenses throughout the last few years along with increased contribution rates from employees has kept growth below projections.

This analysis assumes no changes to the sales tax distribution formula and includes a growth factor of 2 percent annually.

REVENUES	2022 ADOPTED	2023 ESTIMATE	2024 ESTIMATE	2025 ESTIMATE
Sales Tax	\$ 292,535,000	\$ 298,385,700	\$ 304,353,414	\$ 310,440,482
Other Local Tax Items	\$ 85,176,636	\$ 86,880,169	\$ 88,617,772	\$ 90,390,128
Dept/Misc Income	\$ 50,480,054	\$ 51,489,655	\$ 52,519,448	\$ 53,569,837
State Rev	\$ 102,691,830	\$ 104,745,667	\$ 106,840,580	\$ 108,977,392
Federal Rev	\$ 76,439,789	\$ 77,968,585	\$ 79,527,956	\$ 81,118,516
Property Tax Levy	\$ 99,752,250	\$ 101,747,295	\$ 103,782,241	\$ 105,857,886
Inter-Fund Transfers	\$ 41,190,460	\$ 42,014,269	\$ 42,854,555	\$ 43,711,646
Appropriated Reserves	\$ 750,000	\$ 765,000	\$ 780,300	\$ 795,906
Fund Balance	\$ 6,677,019	\$ 6,810,559	\$ 6,946,771	\$ 7,085,706
TOTAL REVENUES	\$ 755,693,038	\$ 770,806,899	\$ 786,223,037	\$ 801,947,497

APPROPRIATIONS	2022 ADOPTED	2023 ESTIMATE	2024 ESTIMATE	2025 ESTIMATE
Personnel & FICA	\$ 170,193,017	\$ 173,596,877	\$ 177,068,815	\$ 180,610,191
NYS Retirement	\$ 23,215,365	\$ 23,679,672	\$ 24,153,266	\$ 24,636,331
Health Care	\$ 56,079,447	\$ 59,444,214	\$ 63,010,867	\$ 66,791,519
Sales Tax Distribution	\$ 117,014,000	\$ 119,354,280	\$ 121,741,366	\$ 124,176,193
Medicaid	\$ 68,011,327	\$ 69,371,554	\$ 70,758,985	\$ 72,174,164
Debt Service	\$ 35,377,052	\$ 36,084,593	\$ 36,806,285	\$ 37,542,411
Community College	\$ 11,180,000	\$ 11,403,600	\$ 11,631,672	\$ 11,864,305
Inter-Fund Transfers	\$ 41,203,572	\$ 42,027,643	\$ 42,868,196	\$ 43,725,560
All Others	\$ 233,419,258	\$ 238,087,643	\$ 242,849,396	\$ 247,706,384
TOTAL APPROPRIATIONS	\$ 755,693,038	\$ 773,050,077	\$ 790,888,847	\$ 809,227,058
SURPLUS/ (DEFICIT)	\$ -	\$ (2,243,178)	\$ (4,665,810)	\$ (7,279,561)

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 when interest rates allow.
- 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.
 - 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 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. o 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.

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

ALBANY COUNTY FISCAL STRATEGIES

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 2019 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 2019 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.

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 breakdown. The County receives 2.4¢, and local governments receive 1.6¢ for each dollar of taxable sales in Albany County.

County sales tax collections are dependent on retail sales in the County and, ultimately, the health of the local economy. The 2021 budget estimates sales tax collections of approximately \$272 million, which is about 6 percent lower than the amount budgeted for 2020. This is based upon current economic predictions about the length of the economic recovery we are facing. The 2021 budget assumes a County share of sales tax collections of \$163.2 million and a distribution to localities of \$108.8 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.

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.

ALBANY COUNTY FISCAL STRATEGIES

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).

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.

FEDERAL AID

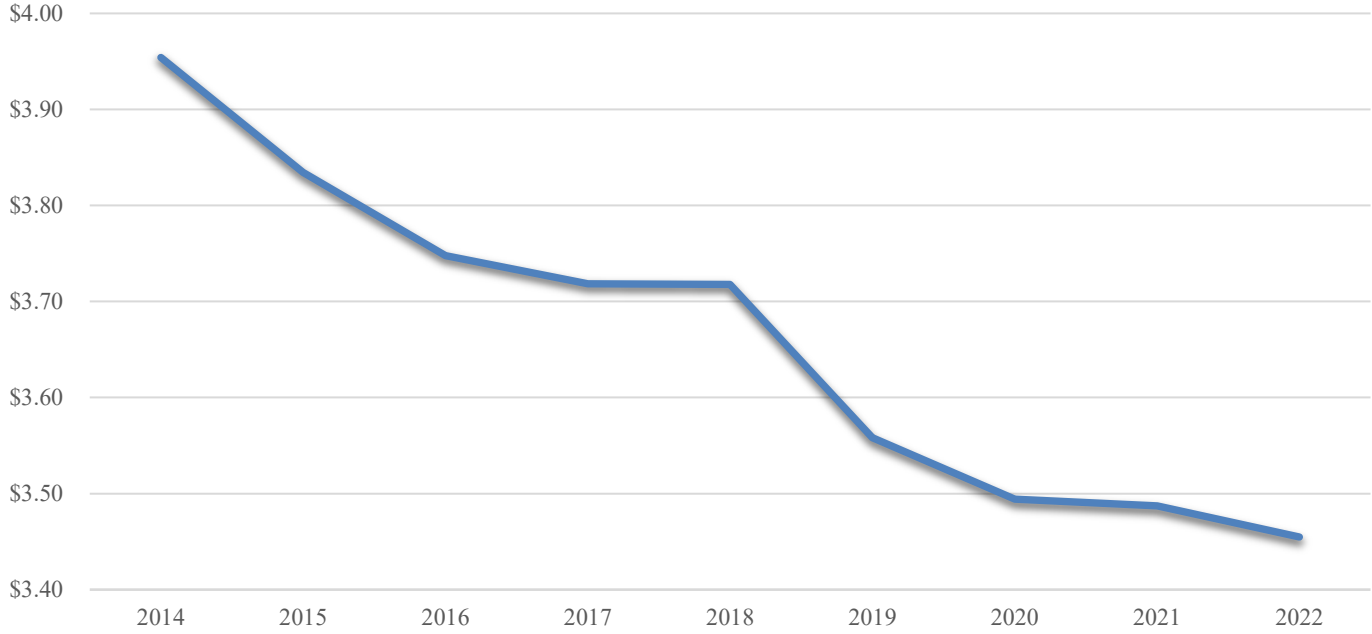
Among other things, the federal aid category includes Medicare funding provided to the Nursing Home and the federal share of public assistance programs.

PROPERTY TAX

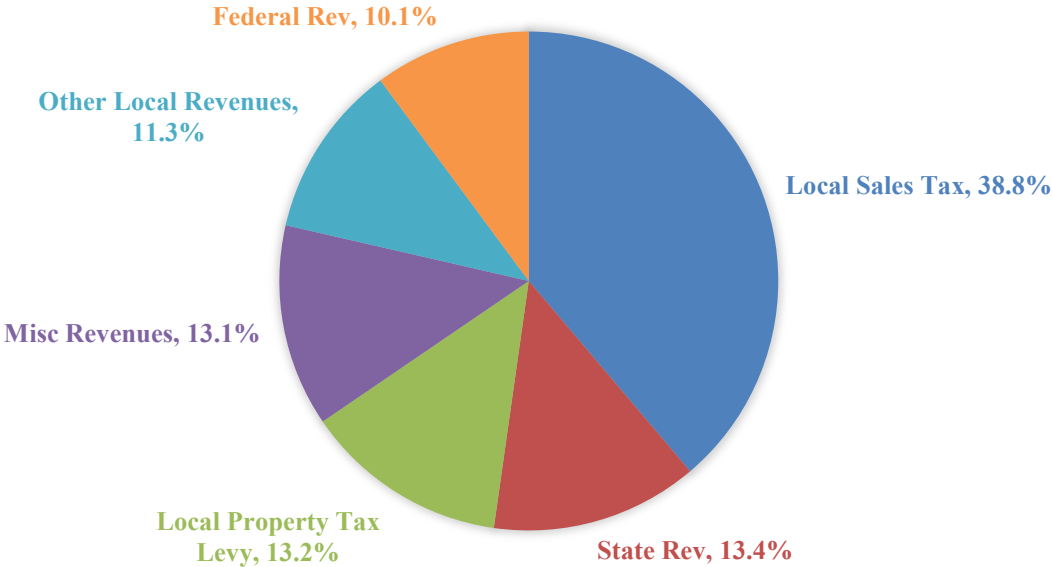
This property tax of \$99.75 million presented in this Budget represents a 2.2% increase from the prior year. The property tax represents 14% of each dollar of County revenue. The property tax figure is determined differently than any other revenue in the budget. Since it is the only revenue that the 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 2.3% - with the allowable Levy Growth Factor being capped at 2%.

	Equalized Total Assessed Value	Total Equalized Value of Exemptions	Taxable Equalized Value	Budget Levy	Budget Tax Rate Per \$1,000 Equalized Value
2022	\$ 43,122,028,489	\$ 14,248,557,865	\$ 28,873,470,624	\$ 99,752,250	\$ 3.4548
2021	\$ 41,687,531,967	\$ 13,719,146,113	\$ 27,968,385,854	\$ 97,532,487	\$ 3.4872
2020	\$ 40,383,590,896	\$ 13,227,715,994	\$ 27,155,874,902	\$ 94,886,294	\$ 3.4941
2019	\$ 38,879,661,882	\$ 12,828,666,907	\$ 26,050,994,975	\$ 92,692,544	\$ 3.5581
2018	\$ 37,648,171,515	\$ 12,769,565,333	\$ 24,878,606,182	\$ 92,496,319	\$ 3.7179
2017	\$ 36,796,659,359	\$ 12,362,856,464	\$ 24,433,802,895	\$ 90,856,644	\$ 3.7185
2016	\$ 35,115,460,902	\$ 11,203,750,566	\$ 23,911,710,336	\$ 89,615,090	\$ 3.7477
2015	\$ 34,396,253,516	\$ 11,025,485,349	\$ 23,370,768,167	\$ 89,615,090	\$ 3.8345
2014	\$ 33,371,771,511	\$ 10,707,754,506	\$ 22,664,017,005	\$ 89,615,090	\$ 3.9541

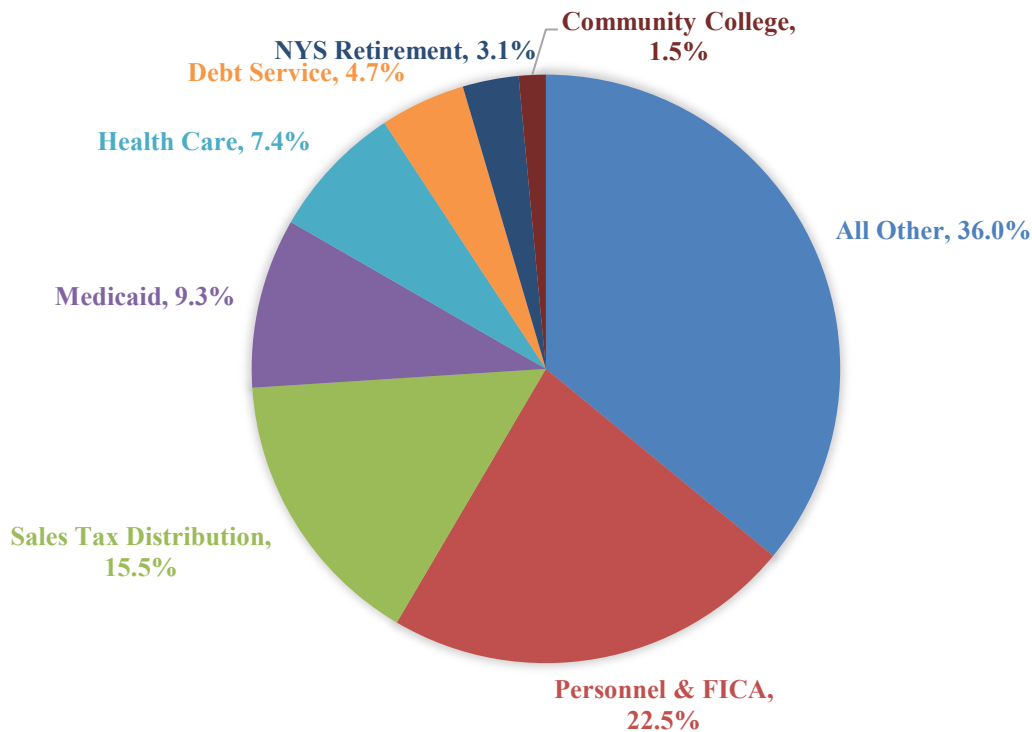
Budget Tax Rate per \$1,000 Equalized Value



REVENUES, BY TYPE



APPROPRIATIONS, BY TYPE



APPROPRIATED FUND BALANCE

The 2022 Proposed Budget does not present the utilization of any general fund balances to fund expenditures.

APPROPRIATED RESERVES

The 2022 Proposed Budget proposes to utilize \$6.67 million for payment of debt service. This is out of the \$17 million that the County Comptroller was able to add to our debt reserve. Additionally we have proposed the creation of two additional reserves in this budget, a Capital Reserve of approximately \$3.75 million to reduce future borrowing needs as well as a Retirement Contribution Reserve of \$3 million to guard against future growth of our pension contributions.

2022 EXECUTIVE BUDGET

Expenditures in the 2022 Executive 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.

FINANCIAL INFORMATION

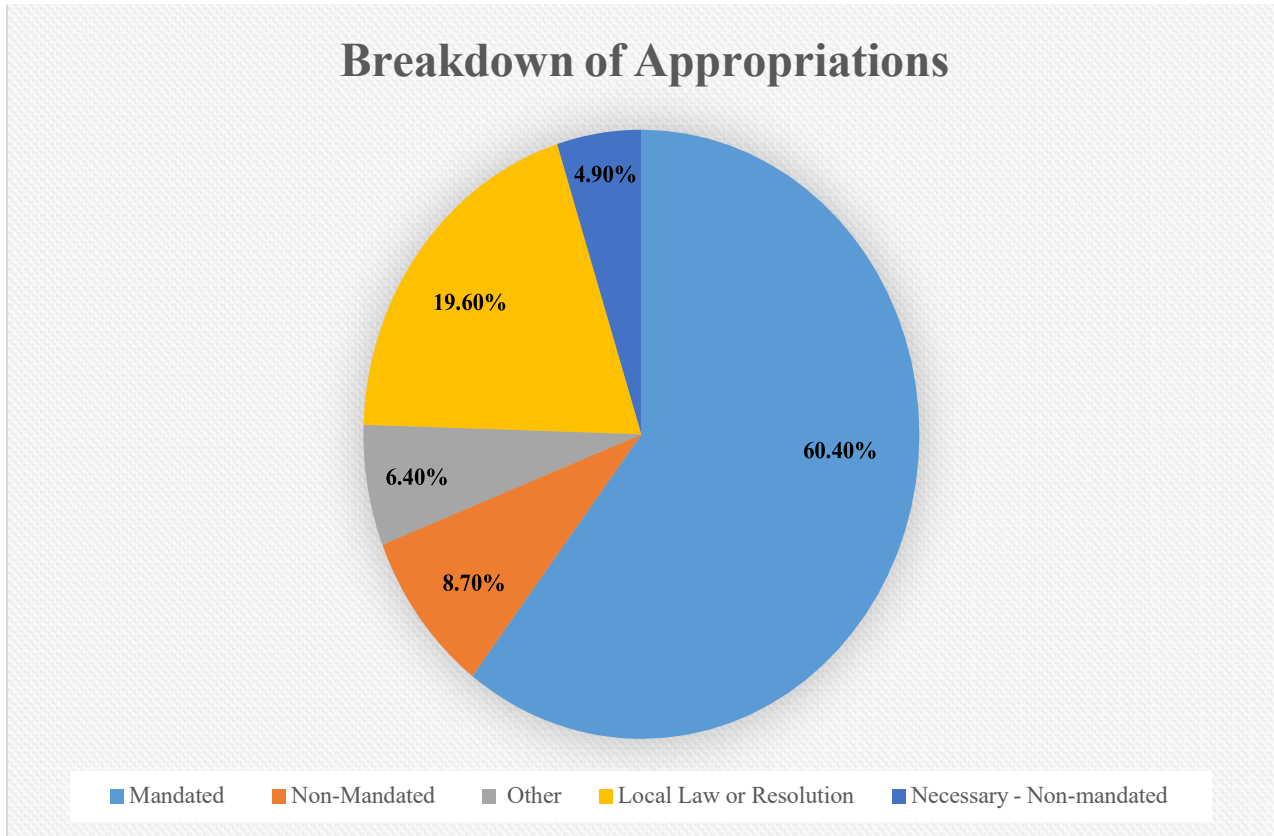
The Budget is developed on the basis of principles that are consistent with Generally Accepted Accounting Principles (GAAP), except that the budget treats encumbrances as expenditures, whereas GAAP treats them as reservations of fund balances.

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 to generally accepted accounting principles as promulgated in the "Codification of Governmental Accounting".

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, 60.4% of the County's budget addresses unfunded mandates. Some of the biggest disbursements made to mandated programs include \$68 million to the NYS Medicaid program (\$5 million for the local share of the IGT), and \$43.6 million to Child Welfare Protection. Additionally, approximately \$46 million in funding is for 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 under \$100 million, it is increasingly difficult for the County to fund these 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 services 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. The remaining sections of the budget, totaling 20% goes to non-mandated and other necessary programs.

The 2022 Executive Budget proposes funding for 2,714 positions. This is an increase of 10 positions from the 2021 Adopted Budget.

Position Type	2011	2015	2017	2019	2020	2021	2022 Adopted (ALL)	2022 Adopted (PT)	Change 2022 vs 2021	% Change 2022 vs 2021	Change 2022 vs 2015	% Change 2022 vs 2015	Change 2022 vs 2000	% Change 2022 vs 2000
Positions Overseen by The Executive	1,702	1,569	1,672	1,730	1,758	1,776	1,788	143	12	0.7%	219	14.0%	-543	-23.3%
Positions Overseen by Separately Elected Officials	832	841	865	902	933	928	932	35	-	0.4%	91	10.8%	200	27.3%
Total	2,534	2,410	2,537	2,632	2,691	2,704	2,720	178	16	0.6%	310	12.9%	-343	-11.2%

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 resources 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. This is part of the reason that a tuition reimbursement and training program has been established by the County Executive within the Department of Human Resources. We will also focus greater attention on ensuring that County protocols are updated and followed.

Since 2000, the total number of County employees has decreased by 11.4 percent. Those departments under the control of separately elected officials have collectively increased by 26.8 percent or 196 employees. In contrast the number of employees under the direct management of the County Executive decreased by 23.4 percent or 545 employees.

FUND	DEPT	DESCRIPTION	2013	2015	2017	2019	2020	2021	2022	2022
			Adopted	Adopted	Revised	Revised	Revised	Revised	Proposed	Adopted
A	1010	County Legislature	56	58	62	61	61	61	61	61
A	1163	Court Facilities Project	1	1	-	-	-	-	-	-
A	1164	Unified Court Administration	9	9	9	9	9	9	9	9
A	1165	District Attorney	63	65	66	70	80	79	84	84
A	1170	Public Defender	38	39	46	57	66	77	84	83
A	1171	Division of Alternate Public Defender	10	11	11	12	15	14	15	15
A	1172	18-B Public Defense Payments	-	-	-	1	4	4	5	5
A	1173	Office of Immigration Assistance	-	-	3	3	4	4	4	4
A	1185	Coroners	6	6	6	6	6	6	6	6
A	1230	County Executive	14	13	13	13	12	12	13	13
A	1310	Division of Finance	18	22	24	23	23	23	23	23
A	1315	Comptroller	20	22	23	25	26	22	22	22
A	1340	Department of Management & Budget	3	4	4	4	4	4	5	5
A	1345	Central Purchasing Division	7	7	7	7	7	7	6	6
A	1355	Real Property Tax Svc Age	5	5	5	5	5	5	5	5
A	1410	County Clerk	29	29	29	29	29	29	29	29
A	1411	County Archives	17	18	18	19	19	19	19	19
A	1420	County Attorney	30	33	34	37	37	37	37	37
A	1430	Civil Service	6	6	6	6	6	6	6	6
A	1432	Human Resources	18	18	19	20	20	20	25	25
A	1440	Division of Plans and Projects	6	6	6	6	6	6	6	6
A	1450	Board of Elections	24	24	24	24	24	24	24	24
A	1610	General Services Administration	5	5	5	5	5	5	5	5
A	1620	Division of Building Services	75	74	76	76	76	76	74	74
A	1640	Division of Fleet Management	3	3	3	3	3	3	3	3
A	1660	Central Supply Division	6	6	6	6	6	6	6	6
A	1670	Central Printing Services	4	4	4	4	4	4	4	4
A	1680	Division of Information Services	25	25	26	26	26	26	27	27
A	3020	Emergency Telephone/E-911	28	32	35	37	37	37	38	41
A	3110	Sheriff	176	177	194	213	231	233	229	230
A	3140	Probation	103	103	103	117	117	116	117	117
A	3150	Correctional Facility	410	407	409	413	415	413	412	412
A	3189	STOP-DWI	3	3	5	5	5	5	4	4
A	3650	Demolition/Stabil. Unsafe	-	-	4	4	4	4	4	4
A	4010	Department of Health	82	85	92	98	102	107	108	108
A	4059	Care of Handicapped Children	27	27	27	24	24	27	26	26
A	4310	Mental Health	91	90	92	94	97	100	100	103
A	4610	Crime Victim and Sexual Violence Ctr.	12	12	13	17	17	17	17	17
A	6010	Department of Social Services	302	293	308	307	307	308	311	311
A	6119	Children, Youth and Families	163	165	181	179	178	180	178	178
A	6510	Veterans Service Bureau	3	4	4	4	4	4	4	4
A	6610	Consumer Affairs	3	5	5	5	5	5	5	5
A	6772	Department For The Aging	9	9	9	10	10	9	9	9
A	7181	Hockey Facility	2	2	-	-	-	-	-	-
A	7310	Youth Bureau	3	3	3	3	3	3	3	3
A	7410	Recreation Department	-	-	8	8	8	8	9	9
A	8020	Economic Development	2	1	2	2	2	2	2	2
A	8021	Stormwater Coalition	2	2	4	2	4	3	3	3
D	5010	Public Works Administration	8	8	9	9	9	9	9	9
D	5020	Highway-Engineering Division	10	10	9	9	9	9	8	8
D	5110	Maintenance of Roads & Bridges	68	68	68	68	68	68	68	68
DM	5130	Road Machinery Maintenance	13	13	13	13	13	13	12	12
G	8110	Sewer District Administration	3	4	4	5	5	5	6	6
G	8120	Sanitary Sewers	2	2	2	2	2	2	2	2
G	8130	Sewage Treatment	73	73	74	68	68	68	71	71
NH	6020	Residential Health Care Facilities	347	299	349	359	364	361	352	352
		Total	2,443	2,410	2,561	2,632	2,691	2,704	2,714	2,720