

MAURICE CHALMERS
DIRECTOR
OFFICE OF LEGISLATIVE
BUDGET REVIEW



NASSAU COUNTY LEGISLATURE
1550 FRANKLIN AVENUE, ROOM 126
MINEOLA, NEW YORK 11501
(516) 571-6292

Inter-Departmental Memo

To: Hon. Howard J. Kopel, Presiding Officer
Hon. Delia DeRiggi-Whitton, Minority Leader
All Members of the Nassau County Legislature

From: Maurice Chalmers, Director *HC for MC*
Office of Legislative Budget Review

Date: August 8, 2025

Re: FY 25 Mid-Year Projections Report

The Office of Legislative Budget Review (OLBR) has prepared this memo to provide the Legislature, first with a preliminary recap of the FY 24 year-end results and secondly a FY 25 outlook.

FY 2024 Recap:

The Comptroller's Office historically has issued the Annual Comprehensive Financial Report (ACFR) each year by June 30th however, for 2024 only a **Draft** report has been issued to date. One component of their report is the Nassau Health Care Corporation (NHCC or otherwise referred to as NUMC), which has not provided its financial report to meet the ACFR deadline, and this explains the report not being finalized. All said, the Comptroller's Office draft provides a preliminary estimate of the FY 24 year-end results. Hopefully, this will not change significantly once the numbers are finalized.

The focus of the ACFR is on reporting the year-end results on a Generally Accepted Accounting Principles (GAAP) basis. However, the budget and the monthly reports by the Administration are on a budgetary basis, since the Nassau Integrated Financial System (NIFS) was not set-up to report on a GAAP basis. OLBR utilized both the ACFR and the preliminary year-end file from the Administration to summarize the Draft FY 24 year-end results. The table on the next page depicts the FY 24 Five Major Funds year-end figures on a Budgetary Basis, the anticipated results after adjustments from Budgetary basis to a GAAP basis, the Nassau Interim Finance Authority (NIFA) Control Period calculation and Total Governmental Funds as defined in the ACFR and reported by the Comptroller.

2024 Year-End Results (in millions)	Budgetary Basis*	GAAP Basis*	NIFA Basis*	GAAP Basis
	\$102.0 <small>*5 Budgetary Funds</small>	\$54.2 <small>*5 Budgetary Funds</small>	\$46.8 <small>*5 Budgetary Funds</small>	\$294.1 <small>*Total Governmental Funds</small>

For each of the reported basis shown above, the results are positive, and FY 24 was the sixth consecutive year that the County will end the year with a Major Funds GAAP surplus. As shown above, the County is expected to end FY 24 with a \$102.0 million budgetary surplus in the Five Budgetary Funds. The surplus would have been much greater because the reported \$102.0 million is after the anticipated transfer of approximately \$293.0 million into reserves for the replenishment of multiple funds which is fiscally prudent. The results on a GAAP basis for Total Governmental funds were even stronger at \$294.1 million. The Comptroller, in the draft report attributes “the increase in Fund Balance for the three primary operating funds from 2023 to 2024 to be largely due to the recognition of federal ARPA funding to compensate for lost revenue in 2020 and 2021 resulting from the COVID-19 pandemic.” The County was entitled to these funds and transferred \$247.4 million into the General Fund, in addition to \$25.0 million into the Sewer Fund for a total of \$272.4 million.

With a strong reserve balance, the Administration is well positioned to face budgetary challenges post FY 24. The reserves as of mid-July 2025 were approximately \$858.7 million, which is reflected in the table below:

	Balance (in million)
Bonded Indebtedness Reserve Fund	\$82.1
Employee Bene Accrd Liab Reserve Fund	\$87.4
Retirement Contribution Reserve (Gen)	\$87.7
Disputed Assessment Fund	\$45.8
Opioid Litigation Settlement	\$79.4
Capital Reserve Fund	\$9.4
Litigation Fund	\$336.3
Operating Reserve Fund	\$130.2
American Rescue Plan	\$0.4
	\$858.7

An update will be sent to the Legislature as soon as the ACFR is finalized, and a final FY 24 year-end figure is published by the Comptroller’s Office.

FY 2025 Outlook:

The 2025 Adopted Budget, when it was drafted, anticipated fiscal challenges and earmarked \$302.0 million in reserves that could be used to mitigate risks/exposures and ensure that the County meets its budget obligations. This is illustrated in the table below:

	Appropriated from Reserves
<u>From Reserves</u>	<u>2025</u>
Retirement Contribution Reserve (Gen)	74,500,000
Litigation Fund	2,000,000
Bonded Indebtedness Reserve Fund	69,000,000
Opioid Litigation Settlement	15,000,000
Employee Bene Accrd Liab Reserve Fund	44,500,000
Operating Reserve Fund	95,000,000
Capital Reserve Fund	2,000,000
Disputed Assessment Fund	
Total:	\$302,000,000

FY 25 will be challenging, and some reserves may need to be used to mitigate shortfalls as current projections are trending towards a deficit; the final number will be contingent on the action plans implemented by the Administration in addition to the economic environment. However, by appropriating reserve funds, the County is well positioned to face fiscal challenges and remains in good fiscal standing. In February of this year, the County received a bond rating upgrade from Standard & Poor’s (S&P) and is in strong credit standing. The usage of reserves is a policy decision, and the amounts to be used will be decided by the Administration throughout the year as the needs arise. This should be captured as a Modified Budget number for the items where there is a use of reserves. As illustrated previously, the prior year results have enabled the County to establish/replenish many rainy-day reserves that it can tap into if needed, further positioning itself favorably to react to a downturn in the economy.

In addition, the Administration in the past, implemented cost containment initiatives that have significantly offset and eliminated budgeted risks. In FY 25, the County will need to analyze and implement some initiatives to ensure that current trends and their impact on the budget are minimized. OLBR has approached the Administration on their plan, and as of now they anticipate making changes and utilizing reserves but at this point cannot quantify how much may be needed as some of the factors driving the required funds may not fully be in their control.

Prior to the use of reserves, OLBR is currently projecting the budgetary challenges to be approximately \$100.0 million. However, since the appropriated reserves, \$302.0 million, are greater than the projected deficit, there is no expected risk of the County not meeting its budget obligations. In addition, the Administration has confirmed that it intends on using the reserves as needed to cover any shortfalls. As

such, after inquiring with the Administration, OLBR has included \$100.0 million as revenue to offset the shortfall with the ultimate goal of ending the year on budget at a minimum.

	Major Funds (in millions) Excluding SSW & Inter-Dept. Transfers		
	2025 Adopted Budget	2025 OLBR Projection	Variance
Expense	3,830.7	3,889.9	(59.2)
Revenue	3,830.7	3,890.0	59.3
	Proj Budgetary Surplus		\$0.1

How much reserves are used will be a matter of the effectiveness of the cost containment initiatives implemented by the Administration and economic conditions. For example, depending on expense trends and the actual sales tax growth rate for the remainder of the year, there may be adjustments.

The FY 25 Adopted Budget absorbs some major shortfalls which are adding to the fiscal pressure. The current projections absorb a \$41.2 million deficit in overtime, a \$21.8 million shortfall in fringe benefits and approximately \$70.6 million more than budgeted in entitlement programs. In addition, there are ongoing lawsuits that further put some revenue sources in peril. The Administration has more control over the expenses and may not have great flexibility in addressing revenue shortfalls which are more sensitive to economic trends. Furthermore, the Administration will have to address changes in revenue sources that it relied on in the past. The Red Light camera administrative fees have been discontinued and until now had been a consistent source of revenue. In addition, a judge has declared the mortgage recording fees excessive and the County has 60 days to propose a reduced fee, which will not only impact FY 25 but also the out-years. With these fiscal challenges in mind, the Administration is implementing and managing action plans to minimize the reliance on reserves. The Administration enumerated a menu of options totaling approximately \$68.1 million in budgetary relief it may rely on to alleviate budget challenges as needed. They include approximately \$37.8 million relief in other suits and damages expenses, cost containment of \$3.8 million in part-time and seasonal spending, executing \$8.0 million in prior year disencumbrances and \$18.5 million in Traffic and Parking Violations Agency (TPVA) initiatives.

Expense and Revenue highlights are discussed on the next page:

Expense Highlights

The following table details the expense variances by object code between OLBR’s FY 25 projections and the FY 25 Adopted Budget for the Major Funds. Explanations are provided after the table:

2025 OLBR Expense Variances to Budget (Excl SSW)			
Expenses	2025 Adopted Budget	2025 OLBR Projections	OLBR vs. Budget
Salaries	\$1,073.9	\$1,058.2	\$15.7
Fringe Benefits	701.2	723.0	(21.8)
Workers Compensation	37.9	37.9	0.0
OTPS	400.0	409.9	(9.8)
Utility Costs	43.6	43.6	0.0
Various Direct Expenses	5.3	5.3	0.0
Principal & Interest	176.7	176.7	0.0
Local Govt Assistance	96.4	95.0	1.4
Inter-Fund Charges	20.5	20.5	0.0
Mass Transportation	52.0	52.1	(0.1)
NIFA Expenditures	2.3	2.3	0.0
Other Expenses	260.4	234.4	26.1
Early Intervention / Special Ed.	185.0	222.6	(37.6)
Direct Assistance	278.6	311.5	(33.0)
Medicaid	254.3	254.3	0.0
PDH Sales Tax Transfer	218.6	218.6	0.0
Transfer to FCF Fund	24.2	24.2	0.0
Sub-total Expenses	3,830.7	3,889.9	(59.2)
Inter Department Transfers	366.8	366.8	0.0
Expenses Including Transfers	\$4,197.5	\$4,256.7	(\$59.2)

Salaries, Staffing

OLBR is currently projecting a salary surplus of \$15.7 million, mostly resulting from open funded full-time vacancies. The surplus would have been much greater but is being partially offset by significant overtime shortfalls in the Police Department and the Correctional Center. OLBR is currently projecting a \$41.2 million overtime shortage. In addition, the budget was also alleviated of the July 1st CSEA COLA that was pushed back to January 1, 2026, as a result of the newly ratified CSEA Memorandum of Agreement (MOA). This also contributes to the overall salary surplus.

As of July 2025, there were 7,237 full-time employees on board in the Major Funds. The FY 25 Adopted Budget contains 7,517 full-time positions which translates into 280 open funded positions at the department level.

There are several departments that have many vacant positions. The departments with the largest open funded positions include the Police Department with 105, Correctional Center with 83, the Department of Social Services (DSS) with 96, the Assessment Department with 48, and the Department of Public

Works (DPW) in the General Fund with 39. The headcount variances are depicted by department in Appendix A at the end of this memo.

The Administration continues its efforts to hire Police Officers and Correctional Officers. In FY 24 the Correctional Center hired three classes of recruits, 26 in February, 17 in June, and 32 were hired between the months of September and October for roughly 75 hires overall. For FY 25, 24 Officers were hired in February and 30 were hired in June for a total of 54. The Administration anticipates hiring another class of 30 in September which is reflected in OLBR’s salary projections for the last quarter.

The Police Department reports that there was only one class in FY 24 which occurred in May with roughly 102 Police Officers. The department hired some 38 officers in March of this year. The 2025 salary projection also includes prorated costs for some 100 additional Police Officers for a class planned for this October. As more officers are hired, this is expected to lower the blended overtime rate.

The Police Department’s FY 25 termination budget is \$28.3 million. The budget anticipated approximately 120 separations and based on the latest year-to-date report, the Police Department had roughly 34 separations with actual paid expenses of approximately \$12.0 million through June in the financial system. There are another 31 officers that have filed papers and are pending to separate through the end of August. Since a total of 86 separations, which includes the 31 pending, would need to occur in the Police Department before the end of the year to reach the budgeted 120, there could be an opportunity for lower termination expenses if less than budgeted Officers separate.

OLBR is currently projecting an overtime deficit of roughly \$41.2 million in FY 25; the majority being within the Police Department and the Correctional Center. A significant shortfall of approximately \$23.3 million is projected within the Police Department. The Correctional Center’s overtime budget of \$20.6 million is projected to experience a shortfall of approximately \$10.4 million. However, if expenditures increase and are more in line with the FY 24 results, there will be additional stress put on the budget.

OVERTIME TRENDS				
	<u>2024 Actual</u>	<u>2025 Adopted</u>	<u>2025 Projection</u>	<u>FY25 Variance</u>
Police District	\$34,632,870	\$24,000,000	\$33,940,285	\$9,940,285
Police Headquarters	45,389,664	26,000,000	39,381,516	13,381,516
Total	80,022,534	50,000,000	73,321,801	23,321,801
Corrections	40,013,818	20,640,000	31,066,068	10,426,068
Police & Corrections	120,036,352	70,640,000	104,387,869	33,747,869
Others	21,762,724	15,624,323	23,050,920	7,426,597
TOTAL:	141,799,076	86,264,323	127,438,789	\$41,174,466

Fringe Benefits

OLBR is projecting a fringe benefit deficit of \$21.8 million, most of which is due to higher health insurance costs. The shortage would have been greater however, it is being partially offset by surpluses in social security, pension contribution and dental costs which is mostly attributed to vacant positions.

There is a significant deficit of \$28.5 million in the health insurance budget for retired employees. The FY 25 Adopted Budget built in savings that were anticipated in the original CSEA Memorandum of Understanding (MOU). However, this did not come to fruition in 2025 since all CSEA employees currently switched from the discontinued Excelsior insurance plan back to the Empire Plan. In addition, the FY 25 Adopted Budget for retirees of \$159.7 million was \$29.8 million less than the FY 24 year-end figure. Not only does the budget fall short of the FY 24 year-end expense, but it did not include any growth to capture the annual rise in health insurance premium rates.

There is also a smaller deficit in the active health insurance budget. CSEA active employees that were in the Excelsior Plan, were switched back to the Empire plan since New York State discontinued the Excelsior Plan on January 1, 2025. Compared to the 2024 rates in the Excelsior plan, the 2025 Empire rates are higher by 10.0% for individual and 7.5% for family, which is contributing to the active health insurance deficit.

The new proposed CSEA MOA, that was recently ratified in May, will capture future health insurance savings from incorporating a “3.0%” health insurance contribution of an active union member’s base salary, however this will not become effective until January 1, 2026.

Although there is currently a projected deficit, the Administration had appropriated reserves in the FY 25 Adopted Budget to cover any shortfall in health insurance costs. In the FY 25 budget for Fringe Benefits, there was \$55.0 million that was appropriated in the Operating Reserve Fund (ORF) to cover health insurance costs. In addition, \$2.0 million was also appropriated for health insurance in the Employee Benefit Contribution Fund (EBF). Through June, the Administration has transferred \$9.0 million to the ORF from the Excelsior Active Health insurance (AB31F) and Health insurance retiree AB75F) costs. This transfer is included in OLBR’s current projections.

OTPS

The \$9.8 million deficit within OTPS includes shortages of \$6.4 million in contractual services and \$3.4 million in general expenses.

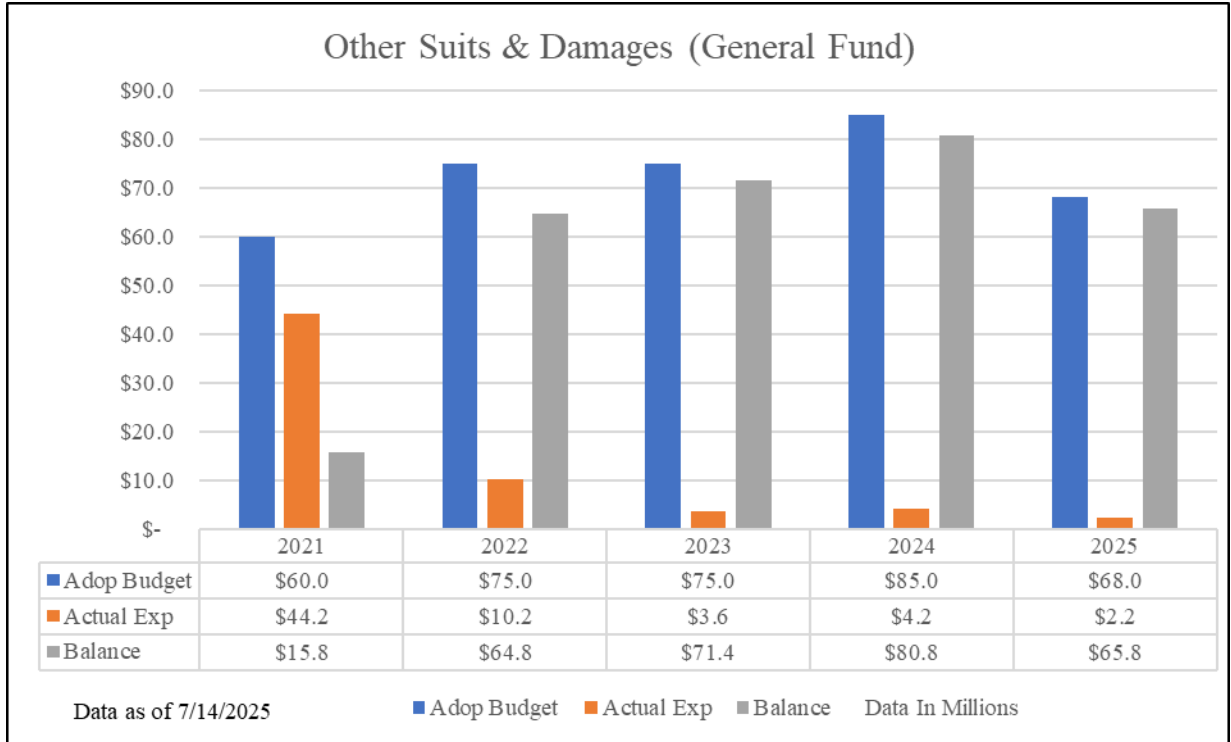
The contractual services (DE) deficit is mostly within the DPW and the Parks Department. DPW has a \$3.1 million deficit in contractual services due to an increase in the contractual service payment for the NICE bus. According to DPW, the additional amount is based on scheduled increases in the operator’s collective bargaining agreement, fuel prices, parts and supplies, facilities, service contracts, and claims.

Meanwhile, compared to the FY 25 Adopted Budget, Parks is anticipating a \$2.0 million deficit in contractual services. This increased expense is due to more advertising, including but not limited to print, radio, TV, and internet advertising to aid the tourism, travel and hospitality industries in Nassau County. This was anticipated and addressed as the department modified their budget to reflect the change. The projection in comparison to the Modified Budget will have a variance of zero.

The majority of the general expense shortage can be found in Human Services. According to the department, there is a \$3.0 million increase to the Office of Mental Health Court remands reimbursement to New York State for Nassau County residents being admitted at the New York State facilities.

Other Expenses

There is an anticipated surplus of \$26.1 million versus the Adopted Budget in other expenses, specifically in other suits and damages, as the Administration plans to use Litigation Fund monies, thus alleviating the operating budget. This has been a strategy of the Administration and \$28.0 million of this expense reduction has been integrated in the current projections. In addition, there is an additional opportunity to reduce the operating budget by \$37.8 million. This is an option being evaluated by the Administration and the final amounts will not be known until year-end. In the past, with the year-end surpluses, the County was able to replenish the funds used from this reserve. The chart below illustrates that practice:



Early Intervention

OLBR is projecting a \$37.6 million deficit for Provider Payments which are solely located in the Health Department. Provider payments consist of Pre-School Education and Early Intervention services. The trend for the first six months is coming in much higher than last year, and the projection is based on this same trend continuing. In addition, New York State recently raised Pre-school provider rates by roughly 4.3%. With the recent increase in the provider rates, and if caseloads continue to rise, the deficit could be further augmented before the end of the year.

Direct Assistance

Within the Department of Social Services (DSS), Direct Assistance is projected to incur a deficit of roughly \$33.0 million. The projections correlate with the economic uncertainty which is expected to continue throughout the remainder of the year and will be partially offset by corresponding increases in state and federal aid reimbursements.

- The recipient grant caseloads have increased, and the department expects expenses to exceed budget by \$12.6 million.
- A shortfall of roughly \$23.0 million is projected for purchased services due to significantly higher daycare caseloads.
- A surplus of \$2.6 million is expected for emergency vendor payments, which is mainly attributed to lower education and other expenses.

Revenue Highlights

The table below details the revenue variances by object code between OLBR’s FY 25 projections and the FY 25 Adopted Budget for the Major Funds. Explanations are provided following the table:

2025 OLBR Revenue Variances to Budget (Excl SSW)			
Revenue	2025 Adopted Budget	2025 OLBR Projections	OLBR vs. Budget
Fund Balance	\$0.0	\$0.0	\$0.0
Interest Penalty on Tax	35.5	35.5	0.0
Permits & Licenses	18.0	17.6	(0.4)
Fines & Forfeits	76.1	45.0	(31.1)
Investment Income	54.4	31.4	(23.0)
Rents & Recoveries	37.5	29.7	(7.8)
Revenue Offset to Expense	23.4	23.4	0.0
Department Revenues	201.4	181.7	(19.7)
Capital Chargebacks	0.0	0.0	0.0
Payments in Lieu of Taxes	51.7	51.7	0.0
OTB Profits	20.0	20.0	0.0
Debt Service From Capital	10.2	10.2	0.0
Other Non Tax Source Revenue	0.3	0.3	0.0
Interfund Charge Revenue	82.4	82.4	0.0
Intefund Transfers	275.5	275.5	0.0
Federal Aid	217.6	229.2	11.6
State Aid	309.3	339.0	29.7
Sales Tax	1,628.3	1,628.3	0.0
Property Tax	755.3	755.3	0.0
OTB 5% Tax	1.2	1.2	0.0
Special Taxes	32.6	32.6	0.0
Usage of Reserves	0.0	100.0	100.0
Sub-total Revenue	3,830.7	3,890.0	59.3
Inter Department Transfers	366.8	366.8	0.0
Revenue Including Transfers	\$4,197.5	\$4,256.8	\$59.3

Fines & Forfeitures

This revenue line is projected to miss budget by \$31.1 million, mainly due to shortfalls in the Traffic and Parking Violations Agency (TPVA).

- TPVA’s fines and forfeits budget for FY 25 is \$70.5 million. The revenue stream includes parking and traffic fines revenue of roughly \$23.3 million including administrative fees and Red Light Camera (RLC) revenue of \$25.7 million. In addition, the budget contains \$3.0 million for the School Bus Stop Arm Camera, \$5.0 million for the Ticket Reconciliation Program (TRP) and \$13.5 million for Ticket Amesty Program (TAP). Through June 2025 about \$21.1 million in revenue has been collected, a 28.5% decrease from the prior year period due to the court ordered repeal of the \$45 Driver Responsibility fee (administrative fee) per ticket associated with RLC violations. Based on current trends OLBR is projecting \$39.4 million, which again is a shortfall of \$31.1 million against the FY 25 Adopted Budget.

Investment Income

A deficit of \$23.0 million is expected in investment income mainly due to decreases in interest rates. Interest rates decreased in September, November and December of 2024. However, the projected deficit could change due to unexpected fluctuations in fund balances, fund transfers and further interest rate cuts.

Rents and Recoveries

Overall, OLBR is projecting a \$7.8 million shortage in FY 25 for rents and recoveries. The largest variances are in the Office of Management and Budget (OMB), DPW, offset by a surplus in the County Attorney.

- In OMB, a deficit of approximately \$7.5 million is anticipated. The Office of Management and Budget’s financial report for June projects achieving \$2.5 million of the \$10.0 million Adopted Budget for prior year dis-encumbrances.
- The projections include a shortage of approximately \$3.8 million in the sales of County property as this process is very long and is not guaranteed to come to fruition.
- Offsetting the overall deficit is a projected surplus in County Attorney of \$2.6 million due to the rise in recovery damages.

Departmental Revenues

Overall, this revenue line is expected to have a budget shortfall of \$19.7 million mainly as a result of the housing/real estate market trends.

To combat inflation, the Federal Reserve started to increase interest rates in 2022 and continued to raise rates throughout 2023. In 2024 rates were reduced by a total of 1.0% and are expected to be lowered further in 2025.

Some departments with major variances include:

- A shortfall of \$13.2 million in the Assessment Department is mainly due to a decrease of \$8.2 million from a reduction in the number of filings for GIS Tax Map Verification Fee, in addition to a shortfall of \$5.0 million in budgeted revenue from the Income and Expense Law.
- The Clerk’s Office with a projected deficit of \$4.9 million, primarily due to a recent court decision that found the \$300 block fee to be illegal and required the County to determine a new lower fee. As this has yet to be resolved OLBR cautions that the deficit in the Clerk could grow based on what the new block fee ends up being.

- DSS will experience a shortfall of \$2.2 million due to lower revenue for other welfare receipts.

Federal Aid

The County is projected to have an overall surplus of \$11.6 million in federal aid revenues. The largest variances are in:

- DSS's federal aid, higher by \$16.8 million, due to increased entitlement program expenses and corresponding reimbursements that the department will receive to offset additional costs that will incur in these programs.
- DPW is projecting \$5.2 million less in federal aid for the NICE Bus, which is offset by an increase in the 2025 STOA grant.

State Aid

OLBR is currently projecting a state aid surplus of approximately \$29.7 million. The positive variances are in the Health Department, DPW and in DSS.

The \$18.8 million surplus projected in the Health Department is for reimbursement corresponding to the additional Provider Payment expenditures. DPW state aid is rising by \$8.3 million due to a higher STOA grant for the NICE bus. Finally, a projected surplus of \$3.4 million in DSS is mostly driven by increased reimbursement for Safety Net offset by reduced costs for foster care and administration costs

Sales Tax

Sales tax is a crucial source of revenue for the County and as such should be monitored carefully. Nassau's economy and consumer spending have been resilient. However, there have been large positive and negative growth fluctuations in the checks remitted to the County which have made projections volatile. For example, the May 12, 2025 check saw a growth rate of 12.6% which was followed by some negative growth checks. On a year-to-date basis, with the receipt of the July 11, 2025, sales tax check, collections have decreased 0.5% from this time last year.

Moody's analytics currently forecast an anticipated increase of 2.0% in Gross County Product (GCP), which would equate to a \$24.0 million deficit in sales tax. The second quarter Gross Domestic Product (GDP) grew by 3.0% making Moody's 2.0% growth prediction appear conservative. Given all the uncertainties in the financial markets and with tariffs, OLBR is projecting to be on budget for now and will revise the projections once the County receives the quarterly reconciliation check on October 10, 2025 in time for the FY 26 Proposed Budget.

Conclusion

The FY 25 Adopted Budget is shaping up to be very challenging as it not only absorbs major expense overages but also contends with current economic trends. Some of these factors are beyond the Administration's control, thus necessitating action plans to control costs where possible and the implementation of initiatives to mitigate any negative impact. The FY 25 budget earmarked \$302.0 million in reserves, and the Administration has used \$9.0 million for fringe benefits that is reflected in the financial system. The OLBR FY 25 projections anticipate approximately \$100.0 million may need to be used from reserves, however with cost containments and actions by the Administration, a lower usage is possible.

With the usage of reserves providing budgetary relief, the County is projected to meet their budget obligations. The Administration enumerated a menu of options that if implemented would relieve the budget as needed.

cc: Arthur Walsh, Chief Deputy County Executive
Elaine Phillips, County Comptroller
Andrew Persich, Budget Director, OMB
Evan Cohen, Executive Director, NIFA
Chris Ostuni, Majority Counsel
Michele Darcy, Minority Finance Director
Michael Pulitzer, Clerk of the Legislature

APPENDIX A

Full-Time Headcount Analysis (as of the first pay period of month)				
Department	2025 Budgeted Headcount	2025 Budgeted Salaries	July Headcount	Variance Budget vs. Current Headcount
Asian American Affairs	6	414,500	3	3
Assessment Review Commission	62	6,055,342	57	5
Assessment	160	12,050,437	112	48
County Attorney	91	9,547,774	81	10
Office of Management and Budget (10)	32	2,946,787	32	0
Consumer Affairs	25	1,927,981	24	1
Correctional Center	943	91,501,148	860	83
County Executive	13	1,427,637	11	2
Constituent Affairs	12	1,263,900	11	1
County Clerk	90	6,675,390	77	13
Comptroller	102	11,141,928	81	21
Civil Service	46	4,833,077	44	2
Office of Crime Victims Advocate	4	338,400	2	2
District Attorney	450	51,019,579	445	5
Board of Elections	160	14,532,215	140	20
Emergency Management	8	876,149	3	5
Health	288	30,292,428	265	23
Housing and Intergovernmental Affairs	17	1,272,383	14	3
Human Rights	7	620,100	6	1
Human Services	61	5,710,075	59	2
Information Technology	121	12,139,932	113	8
Legislature	96	9,330,400	90	6
Labor Relations	5	424,800	4	1
Minority Affairs, Office of	13	1,052,724	12	1
Public Administrator	6	506,924	5	1
Probation	217	23,605,059	198	19
Human Resources	9	794,732	7	2
Parks, Recreation and Museums	150	10,695,900	128	22
Shared Services	14	1,363,251	14	0
Public Works Department	415	35,533,190	376	39
Records Management	10	684,520	5	5
Office of Hispanic Affairs	6	441,250	4	2
Social Services	578	47,822,900	482	96
Treasurer	28	2,167,926	26	2
Traffic & Parking Violations	47	3,743,691	37	10
Veterans' Services Agency	9	691,874	8	1
Anticipated Attrition	(312)	(10,000,000)	0	(312)
General Fund Total	3,989	395,446,303	3,836	153
Fire Commission	122	10,972,023	100	22
Police District	1,735	209,502,458	1,723	12
Police Headquarters	1,671	202,028,777	1,578	93
Total Major Funds	7,517	817,949,561	7,237	280
Sewer & Storm Water	71	6,313,129	61	10
Total Including Sewers	7588	824,262,690	7298	290