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NASSAU COUNTY LEGISLATURE

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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
Office of Legislative Budget Review

Date: August 6, 2026

Re: FY 25 Year-end and FY 26 Mid-Year Projections Report

The Office of Legislative Budget Review (OLBR) has prepared this memo to mainly provide the Legislature with a preliminary FY 26 outlook. Historically, this report also included a recap of the prior fiscal year.

FY 2025 Recap:

As of the date of this memo, the Comptroller has not filed the Annual Comprehensive Financial Report (ACFR) for FY 25. The Comptroller's Office historically has issued the ACFR each year by June 30th. However, one component of their report is the Nassau Health Care Corporation (NHCC or otherwise referred to as NUMC) which has not provided the required information and therefore the Comptroller has not been able to provide the ACFR as of the deadline.

The focus of the ACFR would have been reporting the year-end results on a Generally Accepted Accounting Principles (GAAP) basis. Under GAAP basis, state and local governments are required to follow the standards issued by the Governmental Accounting Standards Board, including GASB 54, which establishes the requirements for reporting and classifying governmental fund balance.

The memo discussions starting on the next page specifically relate to the 2026 Outlook:

FY 2026 Outlook:

The 2026 Adopted Budget, when it was developed, anticipated some fiscal challenges. However, with the County maintaining a strong reserve position, it was expected that these challenges could be managed while continuing to meet all budgetary obligations. Any use of reserves, however, will reduce Fund Balance and will ultimately be captured when the Comptroller's Office reports on a Generally Accepted Accounting Principles (GAAP) basis.

After some anticipated use of reserves, OLBR projects remaining budgetary challenges of approximately $18.5 million. At this time, the Administration has not finalized how these risks would be addressed should they materialize. Accordingly, OLBR has reflected the additional anticipated use of Fund Balance/reserves for this amount within the interfund budget line.

The FY 26 projections remove approximately $46.7 million in termination pay and $17.9 million in incentive pay, both of which are related to the Voluntary Separation Incentive Program (VSIP). In addition, the projections remove $30.0 million in suits and damages which have been historically paid out of the Litigation Fund. These expenditures add up to $94.6 million and are prior to the $18.5 million mentioned above.

However, because the County has appropriated $523.2 million of reserves in the FY 26 budget, which is far greater than the projected uses of reserves, there is no anticipated risk of the County not meeting its budget obligations. With the inclusion of the remaining $18.5 million as an interfund transfer to cover the shortfall, FY 26 would end the year on budget. This is illustrated in the chart below and discussed in detail further in the memo:

	Major Funds (in millions) Excluding SSW & Inter-Dept. Transfers		
	2026 Adopted Budget	2026 OLBR Projection	Variance
Expense	4,023.8	4,016.9	7.0
Revenue	4,023.8	4,016.9	(6.9)
	Proj Budgetary Results		$0.0
	Proj Budgetary Results		$0.0

The FY 26 Adopted Budget absorbs some major shortfalls which are adding to fiscal pressures. Compared to the budget, the current projections absorb a $35.5 million deficit in overtime, $69.5 million overage in entitlement programs, $27.8 million shortfall in TPVA fines, $35.6 in department revenues, and $10.9 million in investment income, among other projected deficits.

As previously mentioned, the Administration has indicated it intends to use reserves where appropriate and available to meet all obligations. Current projections capture some usage, although it is anticipated that additional drawdowns of reserves may be needed. The use of reserves is a policy decision, and the amounts utilized will be determined by the Administration throughout the year as fiscal needs arise. While this approach is expected to allow the County to end the year with a balanced budget on a budgetary basis, the use of reserve funds could result in a deficit on a GAAP basis.

The Table below captures the current reserves balances for the funds listed:

	August 2026 Reserve Balances (millions)
Funds	
Bonded Indebtedness Reserve Fund	$65.8
Capital Reserve Fund	10.3
Employee Bene Accrd Liab Reserve Fund	90.5
Litigation Fund	229.1
Operating Reserve Fund	139.2
Retirement Contribution Reserve (Gen)	90.5
Sub Total:	**625.3**
American Rescue Plan	2.5
Disputed Assessment Fund	49.8
Opioid Litigation Settlement	76.6
Grand Total:	**$754.3**

The County currently remains in good fiscal standing with the credit rating agencies, however as previously mentioned, reserve levels have been declining. Since September 2025, the reserves listed above have been depleted by $109.7 million, or 12.7%, before accounting for the VSIP termination and incentive payments. Although the current level is still a sufficient figure, continued reliance on fund balance, particularly if there is an economic downturn, would reduce the County's financial flexibility and could negatively impact the County's future credit ratings.

While fiscal challenges remain, there are also opportunities, some of which were listed as initiatives by the Administration, that would have a positive effect on the County's FY 26 financial projections. The Administration has historically implemented cost containment initiatives that have significantly reduced or eliminated budgetary risks. These are summarized in the table below:

	Opportunities To Major Operating Budget
Managing P/T & Seasonal expenses to 2025 Actuals	$6.0
Prior Year Recoveries	12.8
Annual Survey of Income & Expense (ASIE)	10.0
PD Ambulance Fee Collection (Prior Year)	11.5
TRP (Ticket Reconciliation Program)	5.0
	$45.3

OLBR's current projections do not include potential savings from measures such as controlling part-time and seasonal staffing costs, recovering prior-year encumbrances, or increasing collections of ASIE receivables and from prior year uncollected Police ambulance fees. The effectiveness of these initiatives, together with overall economic conditions, will alleviate the budget and ultimately determine the extent to which the County must rely on reserves to close the remaining budgetary gap.

On a positive note, sales tax has been on an encouraging trend. The Administration has greater flexibility in managing expenditures than addressing revenue shortfalls, which remain more susceptible to economic conditions and external factors. Several of the County's largest projected deficits, including investment income and departmental revenues, are largely dependent on broader economic trends and performance. As a result, effective expenditure management and cost containment will be critical to maintaining budgetary balance.

Expense and Revenue highlights are discussed further below:

Expense Highlights

The following table details the expense variances by object code between OLBR's FY 26 projections and the FY 26 Adopted Budget for the Major Funds. Explanations are provided after the table:

2026 OLBR Expense Variances to Budget (Excl SSW)

Expenses	2026 Adopted Budget	2026 OLBR Projection	OLBR vs. Budget
Salaries, Wages & Fees	$1,086.9	$1,055.7	$31.2
Fringe Benefits	789.3	786.9	2.4
Workers Compensation	39.9	39.9	0.0
Equipment	6.2	6.2	0.0
General Expenses	51.6	53.9	(2.3)
Contractual Services	350.6	354.8	(4.2)
Utility Costs	43.8	43.8	0.0
Var Direct Expenses	5.3	5.3	0.0
Interest	99.2	98.7	0.5
Local Govt Asst Program	98.1	98.6	(0.5)
Principal	87.5	68.9	18.6
Interfd Chgs - Interfund Charges	20.0	20.0	0.0
PDH Sales Tx Transfer	299.0	299.0	0.0
Transfer To FCF Fund	25.9	25.9	0.0
Mass Transportation	54.8	54.8	0.0
NIFA Expenditures	2.8	2.8	0.0
Other	207.2	177.2	30.0
Early Intervention/Special Education	209.8	244.4	(34.6)
Recipient Grants	91.0	96.8	(5.8)
Purchased Services	135.3	162.3	(27.0)
Emergency Vendor Payments	67.2	69.3	(2.2)
Medicaid	252.4	251.6	0.9
Sub-total Expenses	**4,023.8**	**4,016.9**	**7.0**
Inter Department Transfers	**364.1**	**352.6**	**11.6**
Expenses Including Transfers	**$4,388.0**	**$4,369.4**	**$18.5**

Salaries, Staffing

OLBR is currently projecting a salary surplus of $31.2 million, primarily resulting from open-funded full-time vacancies, the number of which has further increased due to the County's recent VSIP. The surplus would have been much greater but is being offset by substantial overtime shortfalls in the Police Department and the Correctional Center, among other departments. In total, OLBR is currently projecting a $35.5 million overtime shortage.

The payroll projection does not include the costs associated with the VSIP lump sum payment, as the Administration has confirmed that the $2,000 per year lump sum incentive pay will be funded through reserves. The projection also excludes the excess termination costs due to the VSIP program. As such, the termination projection remains at the budgeted level of approximately $39.9 million, based on the indication that excess VSIP-related termination costs will also be funded through reserves. However, it should be noted that a formal determination has not yet been made regarding whether all termination costs will ultimately be transferred to the reserves, which could further augment the salary surplus. Once the VSIP obligations have been satisfied, the resulting payroll savings are expected to extend into future fiscal years. The magnitude of those savings will depend on timing, and the extent of position backfills.

As of July 2026, there were 7,034 full-time employees on board in the Major Funds. The FY 26 Adopted Budget contains 7,585 full-time positions which translates into 551 open-funded positions at the department level.

Several departments continue to carry significant vacancies. The largest number of open-funded positions are in the Police Department and the Correctional Center with 163 and 160 vacancies respectively. Other departments with substantial vacancies include the Department of Social Services (DSS) with 120, the Department of Public Works (DPW) in the General Fund with 75 and the Assessment Department with 68. 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 25, the Correctional Center hired about 50 recruits (22 in February and 28 in June). In FY 26, 12 officers were hired in February and a class of 19 were hired in July. The department may recruit another class by the end of the year depending on their needs and availability.

The Police Department reported that two classes were hired in FY 25, consisting of 38 officers in March and 88 officers in October. In FY 26, the Department hired 172 officers in May and anticipates an additional recruit class of at least 50 officers in November. The FY 26 salary projection also includes prorated funding for up to 100 additional police officers expected to be hired as part of the planned November class. As staffing levels continue to increase, the department anticipates a corresponding reduction in overtime usage and a lower blended overtime rate.

The Police Department's FY 26 termination pay budget totals $27.7 million and was based on an estimated 150 employee separations. According to the latest year-to-date financial data, the department has experienced a greater number of separations due to the VSIP. There have been approximately 176 sworn separations and 100 civilian separations, with termination-related expenditures totaling approximately $67.0 million through the middle of July. Separations have already exceeded the level assumed in the budget, resulting in a significant budget shortfall which will be funded with reserves. However, with the VSIP having expired, limited additional separations are expected during the remainder of the fiscal year.

OLBR is currently projecting an FY 26 overtime deficit of approximately $35.5 million, with the majority attributable to the Police Department and the Correctional Center. Police Department overtime expenditures are projected to exceed the $60.0 million Adopted Budget by approximately $22.3 million, reflecting continued staffing challenges and operational demands. However, recent hiring efforts are expected to reduce overtime requirements and may partially mitigate the projected deficit. The Correctional Center's overtime budget of $25.1 million is projected to experience a shortfall of approximately $6.1 million.

OVERTIME TRENDS

	2024 Act	2025 Act	FY26 Budget	2026 Projected	Difference 26 Projected Vs. 26 Bud
Police District	$ 34,632,870	$ 29,450,231	$ 28,000,000	$ 33,719,034	$ 5,719,034
Police Headquarters	45,389,664	42,390,441	32,000,000	48,534,924	16,534,924
Total	80,022,534	71,840,672	60,000,000	82,253,957	22,253,957
Corrections	40,013,818	28,735,177	25,069,271	31,131,651	6,062,380
Police & Corrections	120,036,352	100,575,849	85,069,271	113,385,608	28,316,337
Others	21,762,725	21,747,423	17,992,766	25,182,099	7,189,333
TOTAL:	$ 141,799,077	$ 122,323,272	$ 103,062,037	$ 138,567,708	$ 35,505,671

Fringe Benefits

OLBR is projecting a fringe benefit surplus of $2.4 million, due to lower than budgeted expenses occurring in Medicare Reimbursement, active health insurance, pension and social security costs. The surplus would have been greater but is being offset by a shortfall in health insurance costs for retirees.

The surplus within active health insurance, pension and social security costs are due to the high number of vacant positions, which has recently grown larger from the VSIP. Although the Empire health insurance rates grew by 8.9% for the individual plan and 8.8% for the family plan, exceeding the budget assumption of 6.0%, the additional cost was absorbed within the budget.

However, there is a significant deficit in the health insurance budget for retired employees. The health insurance growth rate for Medicare eligible employees increased significantly by an average composite of 13.5%; much higher than the anticipated budgeted 6.0%. In addition, there are a substantial number of employees that have recently retired, which is also contributing to the deficit. The ratio of retired to active employees has shifted from historical levels, contributing to increased retiree benefit costs.

The Adopted Budget includes the 3.0% health insurance contribution of an active union member's base salary that became effective on January 1, 2026, from the revised CSEA MOA.

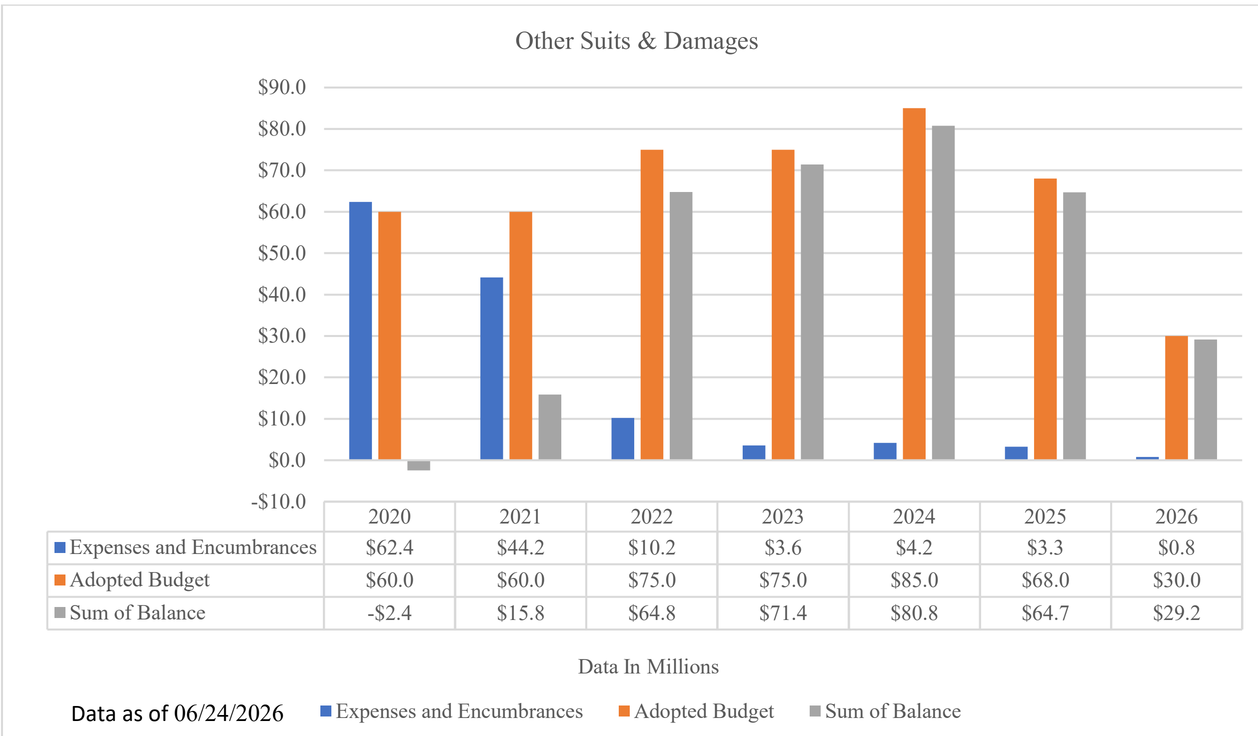
Principal

Principal expenditures are projected to be approximately $18.6 million below budget, primarily because of the County's debt defeasance transaction completed in December 2025.

Other Expenses

The $30.0 million variance is a result of not utilizing the budgeted funds within other suits and damages in the Office of Management and Budget (OMB) as well as the Assessment Office. Based on past years, the Administration has paid this expense out of reserves which alleviates the operating budget.

The chart below illustrates that practice:



	2020	2021	2022	2023	2024	2025	2026
Expenses and Encumbrances	$62.4	$44.2	$10.2	$3.6	$4.2	$3.3	$0.8
Adopted Budget	$60.0	$60.0	$75.0	$75.0	$85.0	$68.0	$30.0
Sum of Balance	-$2.4	$15.8	$64.8	$71.4	$80.8	$64.7	$29.2

Early Intervention

OLBR is projecting a $34.6 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 higher than the budgeted and prior year expenses. This trend reflects spending is on a trajectory to exceed the FY 26 Adopted Budget. In addition, transportation contracts for the Pre-school program and Early Intervention were recently renewed with higher rate increases built into the agreements.

Direct Assistance

Within the Department of Social Services (DSS), Direct Assistance is projected to incur a deficit of roughly $34.9 million. The projections correlate with continued economic uncertainty and increased reliance on assistance programs which may continue throughout the balance of the year but will be partially offset by corresponding increases in federal and state aid reimbursements.

- The recipient grant caseloads have decreased; however, the department anticipates expenses to exceed budget by $5.8 million due to increased costs associated with housing the homeless population.
- A shortfall of roughly $27.0 million is projected for purchased services, which is attributed to significantly higher daycare caseloads.
- Emergency vendor payments are projected to be short by about $2.2 million due to other expenses, expected to be higher but partially offset by lower education costs.

Revenue Highlights

The table below details the revenue variances by object code between OLBR's FY 26 projections and the FY 26 Adopted Budget for the Major Funds. Explanations are provided following the table:

2026 OLBR Revenue Variances to Budget (Excl SSW)

Revenue	2026 Adopted Budget	2026 OLBR Projection	OLBR vs. Budget
Int Penalty On Tax	$36.0	$36.0	$0.0
Permits & Licenses	18.4	18.4	0.0
Fines & Forfeits	79.7	51.9	(27.8)
Invest Income	52.3	41.5	(10.9)
Rents & Recoveries	57.5	48.3	(9.2)
Revenue Offset To Expense	21.4	21.4	0.0
Dept Revenues	223.3	187.7	(35.6)
Pay Lieu Tax - Payment In Lieu Of Taxe	49.6	49.7	0.1
D/S From Cap - Debt Service From Cap	22.7	15.2	(7.5)
OTB Profits	20.0	20.0	0.0
Interfd Chgs - Interfund Charges Reve	84.6	84.6	0.0
Oth Non Tax Source Revenues	0.3	0.3	0.0
Federal Aid - Reimbursement Of Expen	222.5	235.8	13.4
Interfund	359.9	378.4	18.5
State Aid - Reimbursement Of Expense	342.0	375.9	33.9
Sales Tax	1,644.3	1,655.6	11.3
Property Tax	755.3	762.2	6.9
OTB 5% Tax	1.0	1.0	0.0
Special Taxes	33.0	33.0	0.0
Sub-total Revenue	**4,023.8**	**4,016.9**	**(6.9)**
Inter Department Transfers	**364.1**	**352.6**	**(11.6)**
Revenue Including Transfers	**$4,388.0**	**$4,369.5**	**($18.5)**

Fines & Forfeitures

This revenue line is projected to miss the Adopted Budget by $27.8 million, mainly due to shortfalls in the Traffic and Parking Violations Agency (TPVA).

TPVA's FY 26 fines and forfeits budget is $73.9 million. In total for that department, the County collected approximately $45.0 million in revenue in FY 25 (unaudited). For the FY 26 budget, the revenue source includes parking and traffic fines, with revenue of roughly $32.9 million. In addition, the budget includes fines for Red Light Camera (RLC) revenue of $33.0 million. The budget also includes $3.0 million for the School Bus Stop Arm Camera and $5.0 million for the Ticket Reconciliation Program (TRP).

Through the mid-year 2026, the County collected about $19.8 million in revenue, which is higher than the same period last year. Based on current trends, OLBR projects this year-end revenue in TPVA to be $46.1 million which is in line with the previous year, but $27.8 million lower than the FY 26 Adopted Budget.

Investment Income

Investment income is projected to experience a deficit of approximately $10.9 million, primarily due to lower interest rates and declining cash balances. The shortage would have been greater, but according to the Administration, $15.0 million in investment income will be transferred from various reserve funds to the operating funds, which lowered OLBR's original estimated deficit from $25.9 million to $10.9 million. Interest rates were reduced in September, October, and December 2025, placing downward pressure on investment income earnings. In FY 25, the County collected $33.6 million in investment income. Despite the rate reductions, the FY 26 budget assumed investment income of $52.3 million, which was significantly higher than the actual revenue in FY 25.

The projected deficit remains subject to change based on fluctuations in available cash balances, the timing and magnitude of fund transfers, and any additional changes in interest rates during the remainder of the fiscal year.

Rents and Recoveries

The $9.2 million variance in rents and recoveries is mostly due to the budgeted amount of $15.0 million within the Office of Management and Budget for prior year recoveries not being fully achieved to date, offset by some additional revenues being recognized County wide.

Departmental Revenues

Overall, this revenue line is expected to have a budget shortfall of $35.6 million mainly due to shortfalls in the Assessment and Police Department, partially offset by a surplus in the Clerk's Office due to housing/real estate market trends.

- The Assessment Office has budgeted revenues of $10.0 million for revenue from Income & Expense law and $34.0 million for GIS tax map along with smaller amounts in radius map and fees. The revenue from Income & Expense law has not materialized in the last several years. Therefore, this revenue is not included in the FY 26 projections. The GIS tax map is anticipated to be short by some $11.9 million compared to budget resulting in a total shortage of approximately $21.9 million.
- The Police Department's departmental revenues are projected to miss budget by approximately $14.5 million. The budget included $11.5 million from ambulance revenues from prior years that remain uncollected.
- The Clerk's Office is expected to have a $3.6 million surplus in departmental revenues in FY 26. Revenues are slightly outpacing FY 25, and the FY 26 budget was only $2.0 million below FY 25 unaudited actuals. This increase is due to a year-to-date increase in mortgages filed of 7.0% through June as compared to the same period in FY 25. This has outweighed the decrease of 0.6% in deeds

filed through June as compared to the same period in FY 25. Mortgage and deed revenue accounts for approximately 70% of the departmental revenue in the Clerk's office each year.

Federal Aid

The County is projected to have an overall surplus of $13.4 million in federal aid revenues. DSS reflects a surplus of $18.7 million; the higher revenue is due to increased entitlement program expenses and corresponding reimbursements that the department will receive to offset them. Offsetting the surplus, is $5.4 million shortfall in DPW due to lower Federal Transit Authority (FTA) funds related to NICE bus.

Interfund Charges

The interfund charges line reflects a $18.5 million surplus, which OLBR projects could be a required use of fund balance to cover remaining shortfalls.

State Aid

OLBR is currently projecting a state aid surplus of approximately $33.9 million. The positive variances are in DPW, the Health Department and DSS. DPW anticipates receiving some $9.4 million over the budgeted amount of $126.7 million in State Operating Assistance (STOA) Grant funds. The $17.3 million surplus projected in the Health Department is for reimbursement corresponding to the additional Provider Payment expenditures. A projected surplus of $7.1 million in DSS is mostly driven by increased reimbursement for Safety Net and TANF costs offset by reduced expenses for foster care and administration costs.

Sales Tax

Sales tax remains one of the County's largest and most economically sensitive revenue sources and, as such, should continue to be monitored closely. Collections are heavily influenced by consumer spending, employment conditions, inflation, interest rates, and overall economic activity. Despite ongoing economic uncertainty, Nassau County's economy has remained relatively resilient, supported by a stable labor market and continued consumer spending.

Current Real US GDP 2026 - 2028 Forecasts			
	2026	**2027**	**2028**
Fannie Mae	2.0%	2.4%	N/A
Mortgage Bankers Association	1.8%	1.7%	1.8%
Federal Reserve Bank - Phil.	2.2%	1.9%	2.2%
The Conference Board	1.8%	1.9%	2.0%
Wells Fargo	2.1%	2.3%	N/A
Average US GDP Forecast	**2.0%**	**2.0%**	**2.0%**
Moody's GCP Forecast	**1.6%**	**1.6%**	**1.8%**

As illustrated in the Table above, Moody's Analytics projects Nassau County's Gross County Product (GCP) to increase by 1.6% in 2026, while the average forecast among major economic forecasters anticipates a 2.0% growth in U.S. Gross Domestic Product (GDP). The year-to-date sales tax collections' growth of 4.7% has exceeded both of these benchmarks, suggesting that taxable sales activity has continued to outperform underlying economic expectations. Consequently, OLBR believes that a 2.0% sales tax growth assumption for the remainder of the fiscal year represents a prudent and achievable projection.

Based on this outlook, sales tax collections are projected to exceed the Adopted Budget by approximately $11.3 million, reflecting stronger-than-anticipated growth in taxable sales. Nevertheless, the forecast remains subject to significant uncertainty. Risks include continued volatility in the financial markets, the potential for renewed inflationary pressures, and the possibility that interest rates remain elevated for longer than anticipated, all of which could weaken consumer confidence and discretionary spending. Accordingly, OLBR cautions that the sales tax forecast remains highly sensitive to changing economic conditions and will continue to monitor collections and economic indicators throughout the remainder of the fiscal year.

Conclusion

The FY 26 Adopted Budget absorbs significant cost overages such as overtime and entitlement programs while ongoing economic uncertainties continue to place pressure on County finances. Some of these factors remain outside the Administration's control and underscore the need for continued cost containment measures and the implementation of initiatives to mitigate potential budgetary impacts. The FY 26 Adopted Budget appropriated $523.2 million in reserves, a portion of which is expected to be used to address projected budget shortfalls and fund Voluntary Separation Incentive Program payments. As a result, the County is currently projected to meet its FY 26 budgetary obligations.

In addition to the expected uses of reserves, OLBR projects that approximately $18.5 million more of reserves may ultimately be needed to maintain budgetary balance. However, with continued cost containment efforts and additional actions by the Administration, the required use of reserves could be lower. Although the use of reserves provides necessary budgetary relief and is not expected to affect budgetary basis results, any reduction in Fund Balance will be reflected in the County's financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP). While the County continues to maintain a strong reserve position, the balances have declined in recent years.

cc: Arthur Walsh, Chief Deputy County Executive
Elaine Phillips, County Comptroller
Andrew Persich, Budget Director, OMB
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	**2026 Budgeted Headcount**	**July Headcount**	**Variance Budget vs. Current Headcount**
Asian American Affairs	6	3	3
Assessment Review Commission	58	54	4
Assessment	160	92	68
County Attorney	91	84	7
Office of Management and Budget (10)	34	31	3
Consumer Affairs	26	22	4
Correctional Center	943	783	160
County Executive	13	11	2
Constituent Affairs	12	11	1
County Clerk	90	78	12
Comptroller	102	82	20
Civil Service	45	40	5
Office of Crime Victims Advocate	4	2	2
District Attorney	449	440	9
Board of Elections	160	124	36
Emergency Management	3	3	0
Health	283	247	36
Housing and Intergovernmental Affairs	14	11	3
Human Rights	8	6	2
Human Services	62	56	6
Information Technology	122	115	7
Legislature	94	90	4
Labor Relations	5	4	1
Minority Affairs, Office of	13	13	0
Public Administrator	6	6	0
Probation	222	201	21
Human Resources	8	6	2
Parks, Recreation and Museums	150	110	40
Shared Services	15	15	0
Public Works Department	419	344	75
Records Management	10	5	5
Office of Hispanic Affairs	6	4	2
Social Services	596	476	120
Treasurer	28	22	6
Traffic & Parking Violations	45	37	8
Veterans' Services Agency	9	7	2
Anticipated Attrition	(312)	0	(312)
General Fund Total	**3,999**	**3,635**	**364**
Fire Commission	128	104	24
Police District	1,756	1,761	(5)
Police Headquarters	1,702	1,534	168
Total Major Funds	**7,585**	**7,034**	**551**
Sewer & Storm Water	71	48	23
Total Including Sewers	**7656**	**7082**	**574**