



NASSAU COUNTY LEGISLATURE

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Inter-Department Memo

To: Hon. John Ciotti, Chairman
All Members of the Budget Review Committee

From: ^{SA} Steve Antonio
Office of Legislative Budget Review

Date: May 21, 2010

Re: Multi-Year Plan

The Office of Legislative Budget Review (OLBR) has prepared an overview of the updated FY 2010-2013 Multi-Year Plan. My staff and I remain ready to provide any additional assistance the Legislature may require in consideration of the Plan.

This overview of the Administration's update to the FY 2010 – 2013 Multi-Year Plan (MYP) is intended to provide the Budget Review Committee with information relevant to its planned hearing on May 24.

On May 11, 2010 OLBR staff participated in a meeting with other fiscal monitors and members of the Administration's finance and budget team. The plan was reviewed and monitor questions were addressed. In addition, OLBR has reached out to the departments affected by the proposed changes in an attempt to better understand them. While there still remain a number of significant gap closing initiatives for which the details have not yet been provided, this is an ongoing process that we will continue to engage in.

The first section of this report will discuss the updating of the projected gap through the years of the MYP, and Part II shows how those gaps will be addressed.

I. 2010 – 2013 MYP Gap Update

Items	2010	2011	2012	2013
Estimated Baseline Gap	0.0	(127.0)	(176.1)	(213.6)
2009 Sales Tax Shortfall	(12.7)	(12.7)	(12.7)	(12.7)
Repeal of Residential Energy Tax	(19.8)	(41.4)	(43.0)	(44.6)
Cigarette Tax (No State Implementation)	(16.0)	(16.0)	(16.0)	(16.0)
Initial 2010 Gap Openers	(48.5)	(70.1)	(71.7)	(73.3)
2009 Projected Surplus (Did not materialize)	(12.9)	0.0	0.0	0.0
Parks Revenue	(2.8)	(2.8)	(2.8)	(2.8)
State Aid	(4.6)	0.0	0.0	0.0
Part County Sales Tax	(7.2)	0.0	7.2	0.0
Fringe Benefits	(8.9)	0.0	0.0	0.0
Investment Income	(4.0)	0.0	0.0	0.0
NYSHIP Increase	0.0	(20.5)	(21.5)	(22.6)
Increased Pension Costs	0.0	(4.2)	(3.8)	(3.9)
Tax Certiorari Cost to \$100 million	(25.0)	(50.0)	(50.0)	(50.0)
Overtime PD/CC	(11.0)	(11.0)	(11.0)	(11.0)
1st Quarter Adjustments	(8.3)	(1.0)	(1.0)	(1.0)
Subtotal - Options to Close Remaining Gap	(84.7)	(89.5)	(82.9)	(91.3)
Revised Gap	(133.2)	(286.6)	(330.7)	(378.2)

2009 Sales Tax Shortfall

The FY 10 sales tax budget was based on the assumption that collections, less the residential energy portion, would decrease by 6.0% in FY 09, and then increase by 1.75% in FY 10. Since the 2009 receipts declined by 7.3%, not the anticipated 6.0%, the updated MYP has recognized a risk of \$12.7 million in 2010 due to the lower base.

Repeal of Residential Energy Tax

The FY 10 Adopted Budget includes \$39.4 million for revenue derived from the 2.5% sales tax on residential energy. With the repeal of the tax, effective June 1, 2010, the Administration has identified a risk of \$19.8 million for this item. Year-to-date \$14.4 million has been collected from this source. In

the outyears, \$41.4 million has been removed from 2011, \$43.0 million from 2012, and \$44.6 million from 2013.

Part County Sales Tax

Part county sales tax is collected outside of Long Beach on hotel room occupancy and alcoholic beverages. In any fiscal year the County can only recognize revenues from this source up to the amount that has been adopted in the budget. The amount in excess of the budget is deferred and not recognized until the second ensuing fiscal year. In FY 10, \$57.6 million has been budgeted. Considering that \$63.7 million was received in FY 09, the Administration has estimated that \$7.2 million of part county sales tax will be collected in excess of the FY 10 budget and have to be deferred until FY 12.

Cigarette Tax

The Administration has acknowledged a \$16.0 million risk in the 2010 budget due to the inclusion of a cigarette tax. At the present time, Nassau County has not received the requisite State enabling legislation to enact such a tax. Due to the uncertainty, the Administration has prudently removed these monies from all years of the 2010 to 2013 Multi-Year Plan.

2009 Projected Surplus

The 2010 Adopted Budget included interfund revenue of \$12.9 million from the projected 2009 year end surplus, which was estimated to be \$14.0 million. Had the surplus materialized, the funds would have been transferred to Retirement Contribution Reserve Fund. The actual 2009 year end surplus was \$3.5 million. However, the entire revenue, instead of the net, was removed in the revised plan.

Parks Revenue

Based on the early collections of FY 10, OLBR has estimated that the Parks Department will have a revenue shortfall of approximately \$2.3 million dollars. OMB is projecting shortfall of \$2.2 million dollars for the same year. OMB has also projected a shortfall in each of the out years of \$2.7 million which is a conservative estimate.

The Parks Marketing Initiative, valued at \$4.0 million, has been put back into the Plan for years 2011 through 2013. The intention of the Advertising Revenue is to provide the County incremental revenue from commercial advertisements on outdoor furniture, bus shelters and benches, banners, posters, bill boards, vehicles, refuse containers, websites, sponsorships and naming rights.

State Aid

The two items impacting State Aid, the additional FMAP funding and the Health department reductions, are discussed separately in Part II, Gap Closing Plan.

Fringe Benefits

Contributing to the 2010 gap is an \$8.9 million deficit for fringe benefit costs related to health insurance and social security expenses. The FY 10 Adopted Budget included a health insurance inflator of 3.0% however rates were finalized at an increase of 2.2% for individual and 3.8% for family insurance coverage. OLBR currently projects fringe benefit costs to exceed the FY 10 budget by \$5.6 million,

which includes \$4.0 million in health insurance savings resulting from an eligibility audit conducted by New York State. Without the credit the shortage would have been \$9.6 million.

Investment Income

The 2010 Treasurer’s operating budget included \$8.0 million in investment income collections. Since annual 2009 investment income was \$3.5 million and interest rates are forecast to remain constant throughout 2010, OLBR sees a \$4.5 million risk in 2010 investment income. The Administration has opted to lower its 2010 investment income projection to \$4.0 million. However, in the out-years of the plan this revenue source is budgeted at \$19.7 million, \$25.6 million and \$32.0 million. The out-year projections are seen as risks since either interest rates or the County’s amount of cash would have to increase significantly to achieve the budgeted levels.

NYSHIP Health Insurance Increase

Included in the Multi-Year Plan are additional health insurance costs of \$20.5 million, \$21.5 million and \$22.6 million for 2011, 2012 and 2013 respectively. The Adopted Multi-Year plan included an annual health insurance growth inflator of 3.5%. According to New York State’s Experience Report, the 2011 health insurance premium rate is projected to increase 12.9% for individual coverage and 12.8% for family coverage. The revised Multi-Year Plan increases the outyear costs by an additional \$20.4 million in 2011, \$21.5 million in 2012 and \$22.6 million in 2013. OLBR estimates that the 2011 health insurance costs in the revised MYP are achievable. The costs in 2012 and 2013 may fall short if the growth rate continues to increase at 12%. If this pattern continues, 2012 may fall short by roughly \$21.0 million and 2013 may fall short by \$45.2 million.

Increased Pension Costs

Included in the revised Multi-Year Plan are additional pension costs of \$4.2 million, \$3.8 million and \$3.9 million for 2011, 2012 and 2013. The Administration has increased these costs since pension contribution rates are projected to rise in 2011 and into the out-years. In 2011, the blended pension contribution rate as a percentage of salary is 12.2% for employees in the Employee Retirement System (ERS) and 18.4% for employees in the Police and Fire Retirement System (PFRS). The increased pension costs in the revised Multi-Year Plan appear to be achievable based on the State’s long term pension contribution rates. However, there has been indication from the State that out-year rates could increase higher than the previously anticipated long term rate projection.

Tax Certiorari Cost to \$100 million

In the 2010-13 MYP Update, the Administration has allocated \$100 million a year to cover the anticipated cost of tax refund payments. The chart below details the projected financing method for these costs.

Projected Tax Certiorari Financing				
Figures in Millions				
	2010	2011	2012	2013
Revenues				
Operating Funds	\$50.0	\$0.0	\$0.0	\$0.0
Bond Proceeds	50.0	80.0	60.0	40.0
Savings from reforms	0.0	20.0	40.0	60.0
Total	\$100.0	\$100.0	\$100.0	\$100.0

From 2011 on, no operating funds will be made available to cover tax certiorari costs. Since the reforms are not detailed by specific initiative, the achievability of the related savings cannot be evaluated at this time. Additionally, since all remaining bonding authority is expected to be used in 2010, the Legislature will have to approve any further borrowing for this purpose.

Overtime (Police and Corrections)

Police and the Correctional Center combined make up 90.9% of the budgeted overtime expense which we will be discussed in detail below:

- Police

The 2010 overtime budget for the Police Department remains the same as that in 2009. While the 2009 actual overtime exceeded the budget by approximately \$4.3 million, OLBR is projecting a different outcome for 2010. As a result of a number of contractual changes occurring in 2010, it is estimated that there will be an \$8.0 - \$10.0 million shortfall in overtime. In addition to no scheduled recruit classes for the early half of 2010, and possibly for the entire year, the blended overtime rate will increase by about 15%-20%. Also the first 48 hours of overtime worked by a police officer will now be paid in overtime instead of the contractually agreed upon straight time. Additionally, a police officer will no longer have to “give back” (not compensated) a day per quarter due to the expiration of a contractual provision. Finally, the proposed Voluntary Retirement Incentive Program (VRIP), recently approved by the Legislature, may also have an impact on overtime. The Administration is projecting that approximately 75 sworn personnel will take advantage of the incentive and although those retirements will take effect in the latter part of the year, they could impact an already strained overtime budget.

- Correctional Center

The Correctional Center had a deficit of \$2.8 million in overtime expenses for FY09. As a result of the ShOA contract negotiations, the denominator used to calculate the 2010 overtime was adjusted from 1,288 to 1,330, lowering the overtime rate by 3.3%. The Office of Legislative Budget Review estimated the impact of the denominator change to be approximately \$632,000 and projects a \$3.4 million deficit. Additionally, it has not been determined when the department will have a new class in FY10; however, the projections will be adjusted accordingly if and when a class is scheduled. The aforementioned Voluntary Retirement Incentive Program (VRIP) will have a similar impact on overtime in the Correctional Center as in the Police Department. It is estimated that 66 Correctional Officers would participate in this incentive in the third quarter of this year thus contributing to additional overtime expense for the department.

Overtime Expense	2009 YE	2009 Bud	Variance	2010 Bud
Police District	17,857,520	15,232,384	(2,625,136)	15,232,384
Police Headquarters	18,438,234	16,730,532	(1,707,702)	16,730,532
Corrections	19,376,960	16,560,000	(2,816,960)	15,360,000
Total	55,672,715	48,522,916	(7,149,799)	47,322,916

II. Gap Closing Plan

Items	2010	2011	2012	2013
Revised Gap	(133.2)	(286.5)	(330.7)	(378.3)
Workforce Management	22.0	22.0	22.0	22.0
Lower than budgeted Pre K & EI	6.5	3.9	3.9	3.9
Discretionary Program Cuts	6.0	6.0	6.0	6.0
OTPS restricted to 2009 Actuals	4.5	4.5	4.5	4.5
TPVA - Lower RLC Expense	2.2	2.2	2.2	2.2
Tobacco Proceeds	5.0	0.0	0.0	0.0
ARRA Funding (FMAP)	2.0	20.0	0.0	0.0
Re-estimate of Consumer Affairs	1.0	0.0	0.0	0.0
Initial 2010 Gap Closers (March 1 Response to NIFA)	49.2	58.6	38.6	38.6
Value of New Construction	0.0	2.0	4.0	6.0
Contingency Reserve	10.0	0.0	0.0	0.0
Lease Reductions	0.0	1.0	1.0	1.0
FIT	5.5	5.5	5.5	5.5
Sales Tax (2010 @ 3.0%)	10.6	10.6	10.6	10.6
Utilities	2.1	0.0	0.0	0.0
Additional Discretionary Program Cuts	0.0	5.0	5.0	5.0
Subtotal - Options to Close Remaining Gap	28.2	24.1	26.1	28.1
Remaining Gap	(55.8)	(203.8)	(266.0)	(311.6)
Assessment Reform	25.0	91.6	86.8	83.6
Labor Concessions & Early Retirements	15.0	60.0	120.0	120.0
Expense Reductions	9.3	38.3	38.3	38.3
Revenue Initiatives	4.0	24.0	38.4	38.4
Financing Options / Asset Sales	29.3	21.5	41.5	47.7
Subtotal - Additional Options to Close Gap	82.6	235.4	325.0	328.0
Surplus / (Deficit) After Gap Closing Measures	26.8	31.6	59.0	16.4

Reduced Size of Workforce

Attachment A details by fund the 2010 budgeted full-time headcount, the May 1, 2010 actual headcount and the number of vacant positions. As of May 1, 2010, there are 412 unfilled full-time positions out of 8,810 budgeted in the major funds. The current 8,398 full-time positions are 131 less than the December 2009 full-time headcount of 8,529. The current number of Ordinance employees on board as of May 1 is 539, a decline of 96 positions since December. Departments with a significant number of vacancies include Police with 54 (non-uniform), the Correctional Center with 56 (35 uniform and 21 non-uniform), the department of Public Works (General Fund) with 93, Social Services with 22, the County Attorney with 26, the department of Health with 13, the County Executive with 15, and the Probation department with 9.

Lower than budgeted Pre K & Early Intervention

The Administration has identified a \$6.5 million expense reduction for the Health Department. This estimate is based on revised early intervention and pre-school provider rates that are paid by the County. Rates increased by 2% in FY 09. The \$6.5 million savings estimate assumes that the current year provider rates will result in this same 2% percentage increase, which is lower than the 4% rate assumed

in the FY 2010 Adopted Budget. The revised Multi-Year plan includes the corresponding revenue offset in State Aid. The department receives 49.0% reimbursement for early intervention services for education and 59.5% reimbursement for preschool related services. Therefore, the \$6.5 million expense reduction will be partially offset by a corresponding revenue reduction.

Discretionary Program Cuts

The Administration has identified approximately \$60.0 million in discretionary program contracts, and is targeting them for an aggregate initial cut of \$6.0 million in 2010. The amount increases to \$11 million in 2011, 2012 and 2013. Of the total cuts, a portion has yet to be assigned to any specific department. However, most of the identified cuts will impact Youth Board, the Department of Social Services, the Health Department, Behavioral Health and Human Resources.

OTPS restricted to 2009 Actuals

Included in the Administration’s revised Multi Year Plan is an expense savings of \$4.5 million, for each year, which will be achieved by keeping equipment and general expense spending at 2009 levels. For 2010 the Administration has revoked departmental budget authority in the financial system (NIFS). Below is a snap shot of the 2010 budgeted expenses compared to 2009:

Major Funds Equipment and General Expenses

OBJECT AND NAME	2010 Adp Bud	2009 YE Act	2009 YE Vs 2010 Bud
BB - EQUIPMENT	2,692,133	1,339,879	1,352,254
DD - GENERAL EXPENSES	31,257,036	27,240,967	4,016,069
TOTAL	33,949,169	28,580,846	5,368,323

The Other Than Personnel Services (OTPS) lines can be controlled by the County Executive and new limits can be imposed at the Administration’s discretion. Based on the 2010 funding and the 2009 spending, the \$4.5 million is attainable.

Lower Expenses in Traffic and Parking Violations Agency (TPVA)

The Administration has included \$2.2 million as an opportunity in the updated Multi Year Plan. This is directly related to an expense reduction for TPVA. The FY 10 budget included \$1.8 million for a credit card convenience fee related to the Red Light Camera program. Since the fee will be billed directly to the motorist that is in violation, and not to the County, the contractual funding will not be required.

Tobacco Proceeds

The Administration plans on using \$5.0 million from the Tobacco Settlement Fund to address the current year gap. There are sufficient funds left in the tobacco reserve to facilitate the transfer from the reserve fund to the general fund. However, since a supplemental appropriation is necessary to move these monies, legislative approval will be required before this revenue may be utilized.

Reestimate of Federal Medicaid Funding

The Revised Multi year Plan includes additional funding from the American Recovery and Reinvestment Act (ARRA) for 2010 and 2011. In 2010, the \$2.0 million opportunity stems from the recalculation of Nassau's benefit derived from the increased Federal Medical Assistance Percentage (FMAP), which increased the percentage paid by the Federal government for Medicaid from 50% to 58.8%. The funding was initially expected to run out mid year in 2011 but has been extended for the full year and will provide an additional \$20.0 million in Federal Aid for the Department of Social Services.

Reestimate of Consumer Affairs Bi-Annual Contractors' License Renewal

The Administration states that Consumers Affairs will receive an additional \$1.0 million in revenue for bi-annual contractors' and taxi and limousine renewals. The department budgeted approximately \$3.0 million for FY10 and based on actual revenue and historical trends it is our assumption that the revenue is overstated by \$930,000. Additionally OLBR projects that the department will incur a shortfall of \$200,000 for fines and forfeits as well a risk of \$510,000 for the Web Advertisement initiative.

Value of New Construction

The September 2009 Fiscal 2010 – 2013 Multi-Year Financial Plan had included \$5.0, \$10.0, and \$15.0 million in the out-years to account for the valuing new construction in the property tax roll as a gap closing initiative. In the updated Fiscal 2010 – 2013 Multi-Year Financial Plan, the out-year valuation amounts have been reduced to \$2.0, \$4.0, and \$6.0 million. However, these amounts have been moved up into the baseline.

General Contingency Reserve

In FY 10, \$10.0 million has been budgeted for general contingencies. The updated MYP anticipates that this funding will be utilized.

Property Taxes

The September 2009 Fiscal 2010 – 2013 Multi-Year Financial Plan had included \$31.3, \$64.5, and \$98.7 million in the out-years to represent property tax increases as a gap closing initiative. The Administration has eliminated this initiative from the updated Fiscal 2010 – 2013 Multi-Year Financial Plan.

FIT

For many years, the County included as a gap closer revenue reimbursement from the Fashion Institute of Technology (FIT) which never came to fruition. The revenue would be in the form of a State reimbursement to the County. The \$5.5 million MYP revenue initiative differs from the approach mentioned above as it will be a charge back to the towns and villages for expenses paid by Nassau County to FIT for its residents attending the college.

Utilities

The Administration included for 2010 a \$2.1 million reduction in utilities expense. The decrease is based on an agreed upon and outstanding credit from Long Island Power Authority (LIPA).

Other

The final gap closers proposed by the Office of Management and Budget are Assessment Reform, Labor Concessions and Early Retirements, Expense Reductions, Revenue initiatives and Financing options. revolve around additional borrowing and optimistic projections for which the details are yet to be finalized.

Assessment Reform

See Part I, Tax Certiorari Cost to \$100 million

Labor Concessions & Early Retirements

- Labor Concessions & Early Retirements

Expense Reductions

- Departmental Reductions and Eliminations
- Expense Reductions

Revenue Initiatives

- Red Light Camera Phase II
The Agency allocated \$26.0 million in revenue for the Red Light Camera initiative in the FY 10 Budget. This revenue is attributed to the implementation of 130 cameras at \$4,250 per camera per month. Currently, there are 73 cameras in operation. This is an increase of 8 cameras since the OLBR February report. Consequently the Agency could still incur a shortfall of approximately \$6.9 million due to the delayed installation of the budgeted cameras. However, a reduction in contractual expense will partially offset the possible deficit in revenue. TPVA budgeted \$8.0 million in contractual expenses for costs associated with the RLC program. Based on the ongoing implementation of the cameras the department will experience an expense reduction of \$4.3 million for contractual services, a combination of \$2.5 million if the current number of cameras remains constant and \$1.8 million for the aforementioned credit card convenience fees.
- House Suffolk Inmates at Correctional Center
The Housing Suffolk County inmates initiative is based on the County housing additional non-County inmates at the Correctional Center by petitioning both the Federal Government and other local municipalities. To achieve the goal of \$1.0 million in 2010 and \$3.0 million in 2011-2013, the Correctional Center would need to average an additional 17 inmates per day in 2010 and average an additional 50 inmates in the outer years.
- Increase Police Ambulance Fees
Purchasing new ambulances, along with an annual 3.0% CPI increase in billing rates and the possibility of adding two or three additional posts are the basis for the increases in ambulance billing for FY 10 and the outyears. Also, the vendor that manages the ambulance billing for the Police Department implemented new technology in FY 09 that greatly enhanced the transfer of patient information thereby expediting the billing

process. For these reasons it is reasonable to assume that the revenue projections for this initiative are achievable.

- **Patrolling of the LIE**
Reimbursement for patrolling the Long Island Expressway has been included as potential revenue since FY 06. The Administration has allocated various amounts for this initiative in consecutive Multi-Year Plans and the new Administration has included it in the revised MYP. However, since this proposal requires State approval, which has yet to be secured in the past five years, it is unlikely that any reimbursement for patrolling the LIE will be received in the outyears.
- **Parks Marketing Initiative**
- **Video Lottery Terminals**

Financing Options

- **2010 Bond Termination Payments of \$29.3 million**
- **NIFA & County Debt Restructuring**
- **Sale of County Buildings**
- **Securitization of Mitchel Field Leases**

Fund	Department	Union	2010 Budgeted Headcount	May Headcount	2010 Budget Vs. May 1, Actual
General	Investigations	Ordinance	1	0	1
	Investigations Total		1	0	1
	Assessment Review Commission	Board Members	0	4	(4)
	Assessment Review Commission	CSEA	39	38	1
	Assessment Review Commission	Ordinance	3	3	0
	Assessment Review Commission Total		42	45	(3)
	Assessment	CSEA	224	216	8
	Assessment	Ordinance	8	5	3
	Assessment Total		232	221	11
	County Attorney	CSEA	46	46	0
	County Attorney	Ordinance	111	85	26
	County Attorney Total		157	131	26
	Behavioral Services	CSEA	71	68	3
	Behavioral Services	Ordinance	3	2	1
	Behavioral Services Total		74	70	4
	Office of Management and Budget	Ordinance	34	23	11
	Office of Management and Budget Total		34	23	11
	Consumer Affairs	CSEA	32	30	2
	Consumer Affairs	Ordinance	4	2	2
	Consumer Affairs Total		36	32	4
	Correctional Center	CSEA	180	163	17
	Correctional Center	Ordinance	5	1	4
	Correctional Center	SHOA	1,096	1,061	35
	Correctional Center Total		1,281	1,225	56
	County Executive	Elected Officials	1	1	0
	County Executive	Ordinance	34	19	15
	County Executive Total		35	20	15
	Constituent Affairs	CSEA	37	32	5
	Constituent Affairs	Ordinance	10	14	(4)
	Constituent Affairs Total		47	46	1
County Clerk	CSEA	97	92	5	
County Clerk	Elected Officials	1	1	0	
County Clerk	Ordinance	8	6	2	
County Clerk Total		106	99	7	

Fund	Department	Union	2010 Budgeted Headcount	May Headcount	2010 Budget Vs. May 1, Actual
	Comptroller	CSEA	80	69	11
	Comptroller	Elected Officials	1	1	0
	Comptroller	Ordinance	11	9	2
	Comptroller Total		92	79	13
	Civil Service	*	7	4	3
	Civil Service	Board Members	0	3	(3)
	Civil Service	CSEA	48	48	0
	Civil Service	Ordinance	2	2	0
	Civil Service Total		57	57	0
	District Attorney	CSEA	150	142	8
	District Attorney	Elected Officials	1	1	0
	District Attorney	IPBA	37	38	(1)
	District Attorney	Ordinance	183	189	(6)
	District Attorney Total		371	370	1
	Board of Elections	CSEA	108	102	6
	Board of Elections	Ordinance	18	20	(2)
	Board of Elections Total		126	122	4
	Emergency Management	CSEA	2	1	1
	Emergency Management	Ordinance	5	3	2
	Emergency Management Total		7	4	3
	Health	CSEA	217	203	14
	Health	Ordinance	3	4	(1)
	Health Total		220	207	13
	Housing and Intergovernmental Affairs	Ordinance	7	3	4
	Housing and Intergovernmental Affairs Total		7	3	4
	Physically Challenged	Ordinance	5	2	3
	Physically Challenged Total		5	2	3
	Human Rights	CSEA	8	6	2
	Human Rights	Ordinance	1	2	(1)
	Human Rights Total		9	8	1
	Information Technology	CSEA	124	115	9
	Information Technology	Ordinance	9	5	4
	Information Technology Total		133	120	13
	Legislature	Elected Officials	19	19	0
	Legislature	Ordinance	76	67	9
	Legislature Total		95	86	9

Fund	Department	Union	2010 Budgeted Headcount	May Headcount	2010 Budget Vs. May 1, Actual
	Labor Relations	CSEA	1	0	1
	Labor Relations	Ordinance	4	4	0
	Labor Relations Total		5	4	1
	Minority Affairs, Office of	Ordinance	6	6	0
	Minority Affairs, Office of Total		6	6	0
	Medical Examiner	CSEA	44	46	(2)
	Medical Examiner	Ordinance	2	2	0
	Medical Examiner Total		46	48	(2)
	Public Administrator	CSEA	5	5	0
	Public Administrator	Ordinance	2	2	0
	Public Administrator Total		7	7	0
	Probation	CSEA	213	206	7
	Probation	Ordinance	2	0	2
	Probation Total		215	206	9
	Human Resources	Ordinance	16	8	8
	Human Resources Total		16	8	8
	Parks, Recreation and Museums	CSEA	145	141	4
	Parks, Recreation and Museums	Ordinance	6	8	(2)
	Parks, Recreation and Museums Total		151	149	2
	Planning	CSEA	18	17	1
	Planning	Ordinance	5	4	1
	Planning Total		23	21	2
	Purchasing	CSEA	18	16	2
	Purchasing	Ordinance	3	1	2
	Purchasing Total		21	17	4
	Public Works Department	CSEA	628	536	92
	Public Works Department	Ordinance	6	5	1
	Public Works Department Total		634	541	93
	Real Estate	CSEA	5	5	0
	Real Estate	Ordinance	4	2	2
	Real Estate Total		9	7	2
	Records Management	CSEA	13	12	1
	Records Management Total		13	12	1
	C.A.S.A.	Ordinance	8	4	4
	C.A.S.A. Total		8	4	4

Fund	Department	Union	2010 Budgeted Headcount	May Headcount	2010 Budget Vs. May 1, Actual
	Senior Citizens Affairs	CSEA	30	29	1
	Senior Citizens Affairs	Ordinance	1		1
	Senior Citizens Affairs Total		31	29	2
	Social Services	CSEA	826	796	30
	Social Services	Ordinance	3	11	(8)
	Social Services Total		829	807	22
	Treasurer	CSEA	37	36	1
	Treasurer	Ordinance	4	3	1
	Treasurer Total		41	39	2
	Traffic & Parking Violations	CSEA	44	42	2
	Traffic & Parking Violations	Ordinance	1	1	0
	Traffic & Parking Violations Total		45	43	2
	Veterans' Services Agency	CSEA	7	5	2
	Veterans' Services Agency	Ordinance	1	2	(1)
	Veterans' Services Agency Total		8	7	1
	Youth Board	CSEA	4	4	0
	Youth Board	Ordinance	1	1	0
	Youth Board Total		5	5	0
Fire Commission	Fire Commission	CSEA	110	102	8
	Fire Commission Total		110	102	8
Police District	Police Department	CSEA	89	82	7
	Police Department	DAI	0	2	(2)
	Police Department	Ordinance	1	1	0
	Police Department	PBA	1,493	1,439	54
	Police Department	SOA	188	201	(13)
Police Headquarters	Police Department	CSEA	770	724	46
	Police Department	DAI	394	395	(1)
	Police Department	Ordinance	9	8	1
	Police Department	PBA	281	322	(41)
	Police Department	SOA	195	192	3
	Police Department Total		3,420	3,366	54
	Grand Total		8,810	8,398	412