2025 ALBANY COUNTY EXECUTIVE BUDGET

INTRODUCTION AND HIGHLIGHTS

FISCAL STRATEGIES

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Budget Section	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:

Collective Bargaining – At the end of 2024, 17 of 19 collective bargaining agreements have been settled. We have high hopes to settle the remaining two will be settled shortly. This budget contains a cost of living adjustment of 3% to all eligible, non-union workers, the same as their coworkers who are in labor unions.

Shaker Place Rehabilitation and Nursing Center – The renovations to Shaker Place were completed in 2020, giving the taxpayers of Albany County a facility that they could once again be proud of. During the time since then several County Departments have taken up residence in the vacated tower that remained from the original construction. These relocations include the Department for Aging as well as the Veterans Service Bureau, leading to increased services for oftentimes overlapping populations. The majority of these improvements are reimbursable by New York State through our Medicaid rate. The newest addition to the facility is the onsite daycare center that was opened this year, named Little Sprouts. With preferential placement given to employees of Shaker Place and other County departments as well as a subsidized rate based on income given to employees this has already had an improvement on our recruitment and retention rates.

Adjacent to the Shaker Place facility is the County Department of Public Works substation for Colonie. This facility is being replaced currently with a more modern and environmentally friendly structure that will be shared by both facilities, allowing the Nursing Center indoor garage facilities for storage and equipment maintenance as well as allowing greater flexibility to share services between county agencies. Over the next few years we plan on replacing all Public Works substations to structures similar to this, utilizing green technologies wherever feasible.

Workforce Development – The County continues to invest in workforce development and modernization, both within our workforce and across the county. Investment in our employees through increased trainings and subsidized education as well as improvements in technology to boost productivity and accuracy while allowing us to highlight trends and reinvent processes through our Data Analytics team. This budget also contains funding for specific initiatives in this area that the County Executive will unveil shortly.

STAGE Act – June 13, 2022 County Executive McCoy announced the passage of Local Law A for 2022, the Sustainable Technology and Green Energy (STAGE) Act establishing rules and regulations geared towards the creation of green jobs and industry across the County. This initiative has already shown success, like Plug Power choosing to stay in the County and build new facilities here as well as expansions by Regeneron and Atlas Copco. This budget appropriates additional funding for this initiative.

Reduced Reliance on Debt – The County has not had to issue any debt since 2022, with all expectations that we will not need to bond in 2025 as well. Paying for Capital Improvements in cash when possible will save the taxpayers millions in interest and additional payments over the foreseeable future.

Maximizing Return on Investments – The County has been pursuing a more active investment management strategy over the past several years. This began with the adoption of a new Investment Policy in 2018 that was authored by the current Commissioner of Management and Budget. This, combined with increased fund balances as well as increasing interest rates, have allowed the County to earn higher rates of return, earning more than $25 million over the past two years combined.. Additionally, the Comptroller has actively worked with Management and Budget to invest additional funds that her predecessor never allowed.

Budget Section	Albany County Fiscal Strategies

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 2025. In fact, the 2015 and 2016 adopted budgets and the 2023 and 2024 held the property tax levy flat, providing significant financial relief to Albany County taxpayers. In this full period the County has had modest increases to the tax levy, which equated to a nominal decrease to the budgeted tax rate per each $1000 in equalized, assessed value, with the rate per $1000 of equalized value falling from $3.72 to $2.73 in that time period and a decrease from $3.95 in 2014. 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 3 percent annually.

New York State retirement system contributions will continue their decline from the heights seen in recent years. We have been able to pay off the previously amortized amounts and are now on much better financial footing that we were on a decade ago.

Health care expenses are estimated to increase by 4 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	2025 PROPOSED	2026 ESTIMATE	2027 ESTIMATE	2028 ESTIMATE
Sales Tax	$ 375,950,000	$ 383,469,000	$ 391,138,380	$ 398,961,148
Other Local Tax Items	$ 78,460,670	$ 80,029,883	$ 81,630,481	$ 84,079,396
Dept/Misc Income	$ 67,692,598	$ 69,046,450	$ 70,427,379	$ 71,835,927
State Rev	$ 116,560,716	$ 118,891,930	$ 121,269,769	$ 123,695,164
Federal Rev	$ 111,161,743	$ 113,384,978	$ 115,652,677	$ 117,965,731
Property Tax Levy	$ 101,747,295	$ 104,327,730	$ 106,414,285	$ 108,542,570
Inter-Fund Transfers	$ 50,518,877	$ 52,034,443	$ 53,595,477	$ 55,203,341
Appropriated Reserves	$ 2,472,468	$ 1,236,234	$ 741,740	$ 756,575
Fund Balance	$ 15,005,099	$ 3,000,000	$ 4,000,000	$ -
TOTAL REVENUES	**$ 919,569,466**	**$ 925,420,649**	**$ 944,870,188**	**$ 961,039,851**

APPROPRIATIONS	2025 PROPOSED	2026 ESTIMATE	2027 ESTIMATE	2028 ESTIMATE
Personnel & FICA	$ 212,420,148	$ 218,792,752	$ 225,356,535	$ 232,117,231
NYS Retirement	$ 26,593,513	$ 25,263,837	$ 24,000,645	$ 22,800,613
Health Care	$ 64,706,445	$ 67,294,703	$ 69,986,491	$ 72,785,951
Sales Tax Distribution	$ 150,380,000	$ 153,387,600	$ 156,455,352	$ 159,584,459
Medicaid	$ 74,414,347	$ 75,158,490	$ 75,910,075	$ 76,669,176
Debt Service	$ 32,013,910	$ 32,334,049	$ 32,657,390	$ 32,983,963
Community College	$ 12,545,000	$ 12,795,900	$ 13,051,818	$ 13,312,854
Inter-Fund Transfers	$ 72,326,595	$ 73,773,127	$ 75,248,589	$ 76,753,561
All Others	$ 274,169,508	$ 265,944,423	$ 271,263,311	$ 276,688,577
TOTAL APPROPRIATIONS	**$ 919,569,466**	**$ 924,744,882**	**$ 943,930,207**	**$ 963,696,387**
SURPLUS/ (DEFICIT)	**$ -**	**$ 675,767**	**$ 939,981**	**$ (2,656,535)**

Budget Section	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. 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 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 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 2025 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 2025 budget estimates sales tax collections of $375.95 million, which is about 10 million higher than the amount budgeted for 2023, but is only 2% above our actual receipts for 2024. The 2025 budget assumes a County share of sales tax collections of $225.57 million and a distribution to localities of $150.38 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.

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.

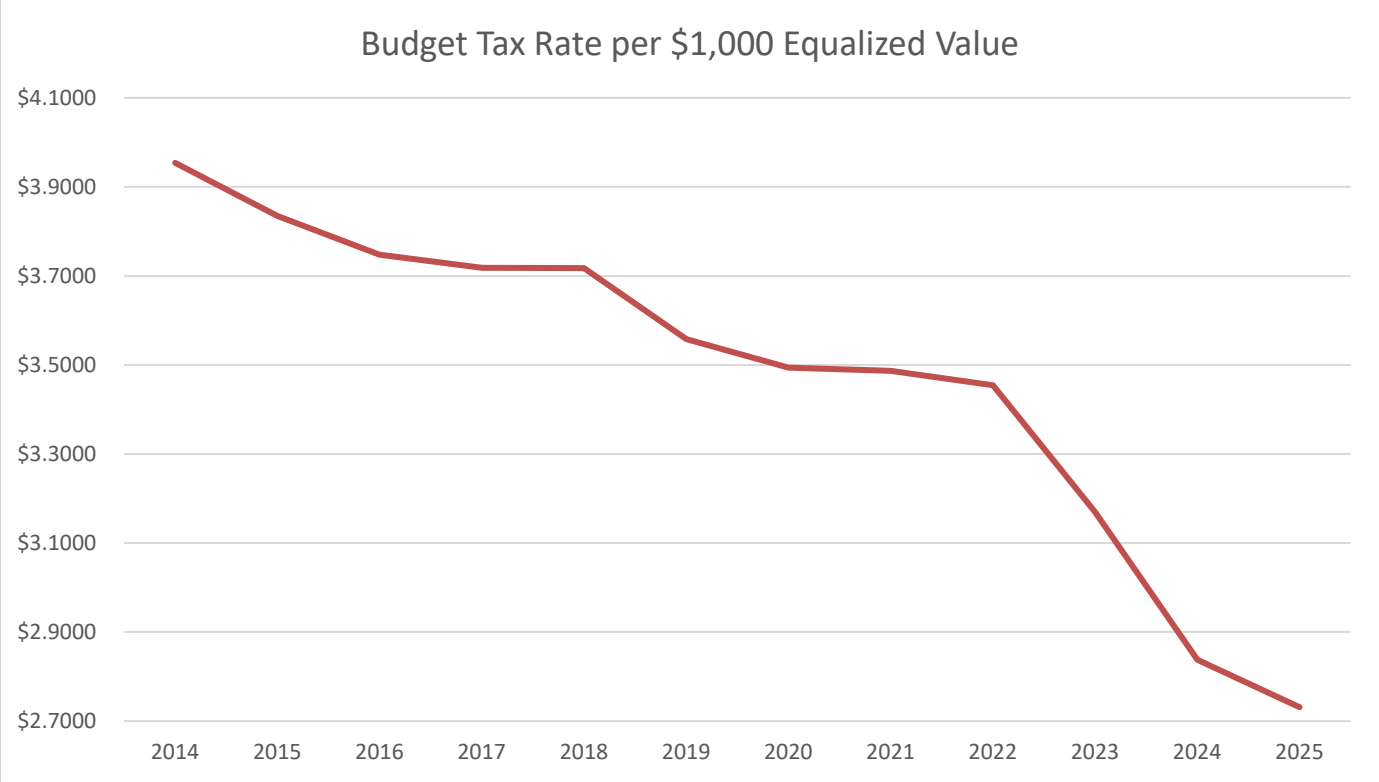
FEDERAL AID

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 $101.7 million presented in this Budget represents a 2% increase from the previous rate, which had been held steady for 3 years prior. 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 tax base growth factor set by the state is 7.4% with the allowable levy growth factor at 2%.

	Equalized Total Assessed Value	Total Equalized Value of Exemptions	Taxable Equalized Value	Budget Levy	Budget Tax Rate Per $1,000 Equalized Value
2025	$52,634,943,530	$15,382,878,958	$37,252,064,572	$101,747,295	$2.7313
2024	$52,697,339,747	$17,545,607,648	$35,151,732,099	$99,752,250	$2.8378
2023	$47,258,969,168	$15,746,058,167	$31,512,911,001	$99,752,250	$3.1700
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
$4.1000
$3.9000
$3.7000
$3.5000
$3.3000
$3.1000
$2.9000
$2.7000
2014
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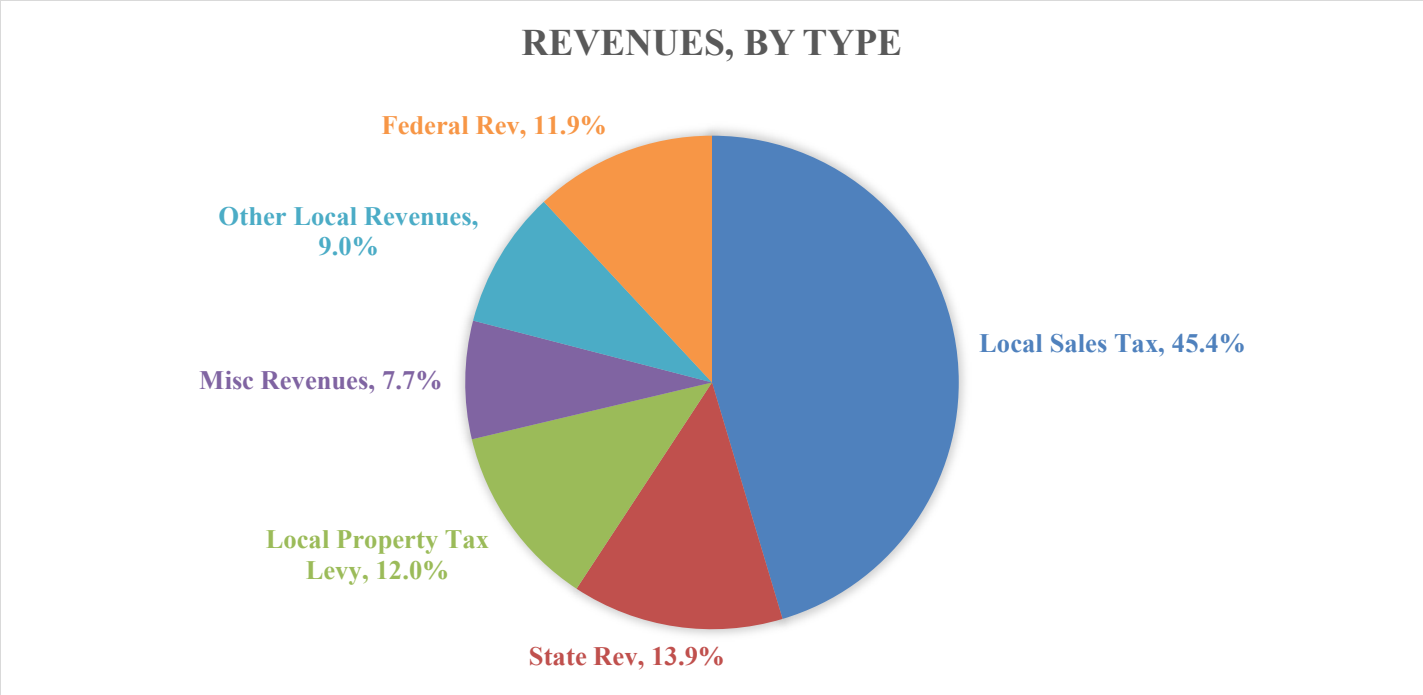
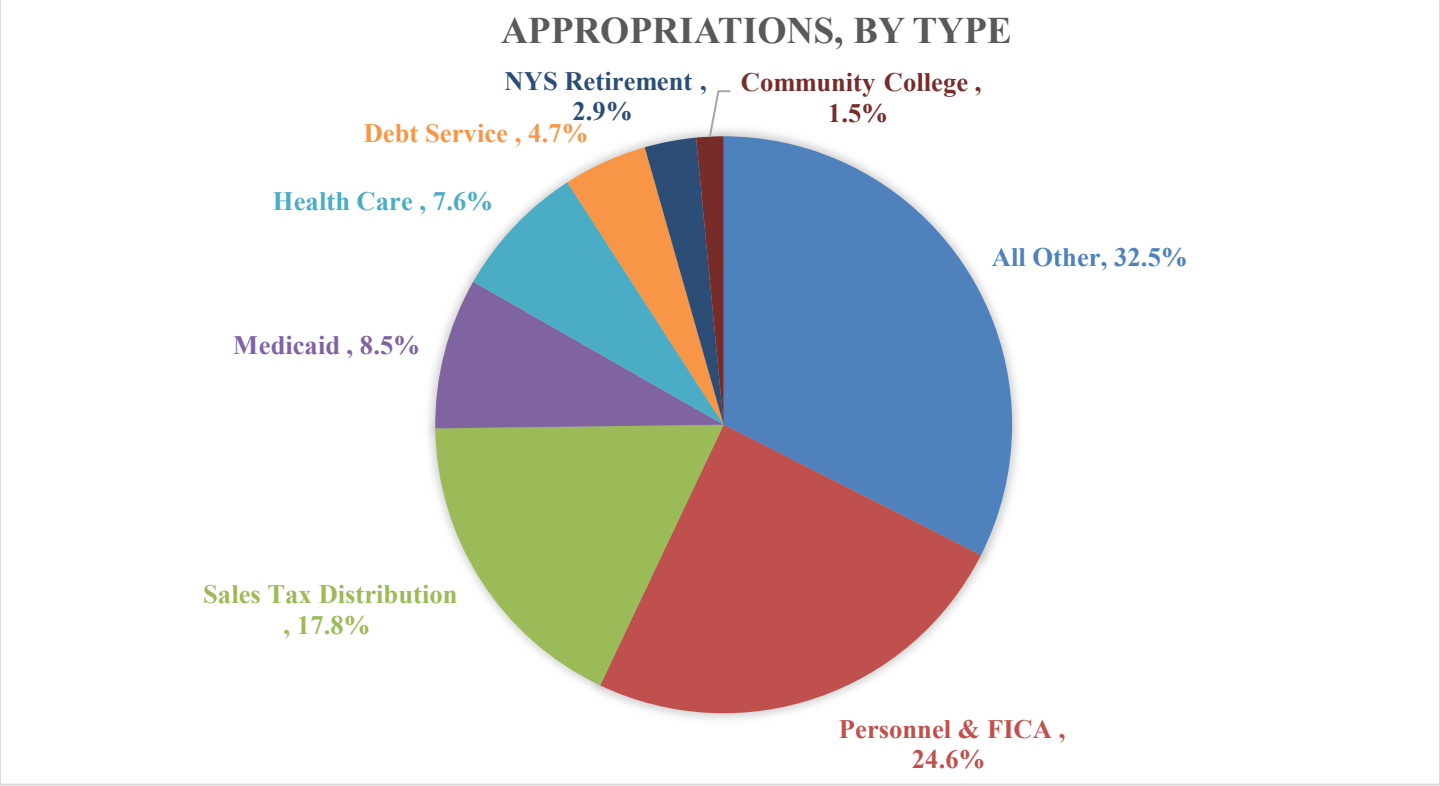

REVENUES, BY TYPE
Federal Rev, 11.9%
Other Local Revenues, 9.0%
Misc Revenues, 7.7%
Local Property Tax Levy, 12.0%
State Rev, 13.9%
Local Sales Tax, 45.4%



APPROPRIATED FUND BALANCE

The 2025 Proposed Budget proposes a General Fund Balance utilization of $15 million. This is due to the level of revenues outpacing budgeted amounts in recent years and then being used for non-continuing expenses.

APPROPRIATED RESERVES

The 2025 Executive Budget proposes to utilize $2.4 million for payment of debt service, these were specific items highlighted by the Comptroller's office. Additionally we have included additions to two existing reserves in this budget, increasing the Capital Reserve by $10 million and the Debt Reserve by $10 million.

2025 EXECUTIVE BUDGET

Expenditures in the 2025 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".

Budget Section	Albany County Fiscal Strategies

MANDATES

The largest portion of the County's budget is mandated spending. In total, over 60% of the County's budget addresses unfunded mandates. Some of the biggest disbursements made to mandated programs include $74 million to the NYS Medicaid program, $26.5 million to the NYS and Local Retirement System, $23.6 million to Preschool Special Education, and $13.8 million for Safety Net. Additionally, over $54 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 $101 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.

Budget Section	Albany County Fiscal Strategies

The 2025 Executive Budget proposes funding for 2,770 positions. This is a decrease of 5 from the 2024 Adopted Budget.

Position Type	2000	2014	2015	2017	2019	2021	2023	2024 Adopted (ALL)	2025 Proposed (ALL)	2025 Proposed (PT)	Change 2025 vs 2024	% Change 2025 vs 2024	Change 2025 vs 2015	% Change 2025 vs 2015	Change 2025 vs 2000	% Change 2025 vs 2000
Positions Overseen by The Executive	2,331	1,527	1,569	1,672	1,730	1,776	1,813	**1,835**	**1,849**	**111**	14	0.8%	280	17.8%	-482	-20.7%
Positions Overseen by Separately Elected Officials	732	825	841	865	902	928	930	**940**	**921**	**28**	-19	-2.0%	80	9.5%	189	25.8%
Total	**3,063**	**2,352**	**2,410**	**2,537**	**2,632**	**2,704**	**2,743**	**2,775**	**2,770**	**139**	**(5)**	**-0.2%**	**360**	**14.9%**	**-293**	**-9.6%**

The County Executive will continue to evaluate and examine each position both filled and vacant, for need, efficiency and funding impact. Positions and programs which lose State or Federal funding will be eliminated, the only exception being if the program can become self-funded via another alternative revenue source. The County cannot afford to pick-up the full county-share of these programs.

A priority for this administration continue to focus on training for employees regarding program delivery. The County will endeavor 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 and policies are updated and followed.

Since 2000, the total number of County employees has decreased by 9.6 percent. Those departments under the control of separately elected officials have collectively increased by 25.8 percent or 189 employees. In contrast the number of employees under the direct management of the County Executive decreased by 20.7 percent or 482 employees.

FUND	DEPT	DESCRIPTION	2013	2015	2017	2019	2021	2023	2024	2025
			Adopted	Adopted	Revised	Revised	Revised	Adopted	Adopted	Proposed
A	1010	County Legislature	56	58	62	61	61	61	61	62
A	1163	Court Facilities Project	1	1	-	-	-	0	-	-
A	1164	Unified Court Administration	9	9	9	9	9	9	9	9
A	1165	District Attorney	63	65	66	70	79	85	87	86
A	1170	Public Defender	38	39	46	57	77	82	88	86
A	1171	Division of Alternate Public Defender	10	11	11	12	14	16	17	19
A	1172	Assigned Counsel Program -18B	-	-	-	1	4	5	6	7
A	1173	Office of Immigration Assistance		-	3	3	4	4	4	4
A	1185	Coroners	6	6	6	6	6	5	6	6
A	1230	County Executive	14	13	13	13	12	13	13	14
A	1310	Division of Finance	18	22	24	23	23	25	23	23
A	1315	Comptroller	20	22	23	25	22	22	22	22
A	1340	Department of Management & Budget	3	4	4	4	4	6	9	10
A	1345	Central Purchasing Division	7	7	7	7	7	6	6	6
A	1355	Real Property Tax Svc Age	5	5	5	5	5	6	6	6
A	1410	County Clerk	29	29	29	29	29	29	30	30
A	1411	County Archives	17	18	18	19	19	19	19	19
A	1420	County Attorney	30	33	34	37	37	39	41	41
A	1430	Civil Service	6	6	6	6	6	7	7	7
A	1432	Human Resources	18	18	19	20	20	25	25	24
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	6	6
A	1620	Division of Building Services	75	74	76	76	76	74	75	72
A	1640	Division of Fleet Management	3	3	3	3	3	3	3	4
A	1660	Central Supply Division	6	6	6	6	6	6	6	5
A	1670	Central Printing Services	4	4	4	4	4	4	4	4
A	1680	Division of Information Services	25	25	26	26	26	31	30	32
A	3020	Emergency Telephone/E-911	28	32	35	37	37	44	45	43
A	3110	Sheriff	176	177	194	213	233	232	237	221
A	3140	Probation	103	103	103	117	116	117	122	121
A	3150	Correctional Facility	410	407	409	413	413	405	405	404
A	3189	STOP-DWI	3	3	5	5	5	4	4	4
A	3650	Demolition/Stabil. Unsafe	-	-	4	4	4	4	4	4
A	4010	Department of Health	82	85	92	98	107	107	107	108
A	4059	Care of Handicapped Children	27	27	27	24	27	23	22	22
A	4310	Mental Health	91	90	92	94	100	107	106	109
A	4320	Opioids Settlement Funds	-	-	-	-	-	-	1	4
A	4610	Crime Victim and Sexual Violence Ctr	12	12	13	17	17	20	21	21
A	6010	Department of Social Services	302	293	308	307	308	308	311	317
A	6119	Children, Youth and Families	163	165	181	179	180	177	175	173
A	6510	Veterans Service Bureau	3	4	4	4	4	4	4	6
A	6610	Consumer Affairs	3	5	5	5	5	5	5	5
A	6772	Department For The Aging	9	9	9	10	9	9	11	12
A	7181	Hockey Facility	2	2	-	-	-	0	-	-
A	7310	Youth Bureau	3	3	3	3	3	3	3	3
A	7410	Parks & Recreation	-	-	8	8	8	10	10	14
A	8020	Economic Development	2	1	2	2	2	2	3	3
A	8021	Stormwater Coalition	2	2	4	2	3	2	2	1
D	5010	Public Works Administration	8	8	9	9	9	9	9	9
D	5020	Highway-Engineering Division	10	10	9	9	9	9	9	8
D	5110	Maintenance of Roads & Bridges	68	68	68	68	68	68	66	66
DM	5130	Road Machinery Maintenance	13	13	13	13	13	11	11	11
G	8110	Sewer District Adminstration	3	4	4	5	5	5	5	3
G	8120	Sanitary Sewers	2	2	2	2	2	2	2	2
G	8130	Sewage Treatment	73	73	74	68	68	69	70	69
NH	6020	Residential Health Care Facilities	347	299	349	359	361	370	372	373
NH	7180	Rehab & Nursing Center Daycare	-	-	-	-	0	0	0	0
		Total	**2,443**	**2,410**	**2,561**	**2,632**	**2,704**	**2,743**	**2,775**	**2,770**