FINANCING GOVERNMENT ON LONG ISLAND

Working Paper - Volume 1

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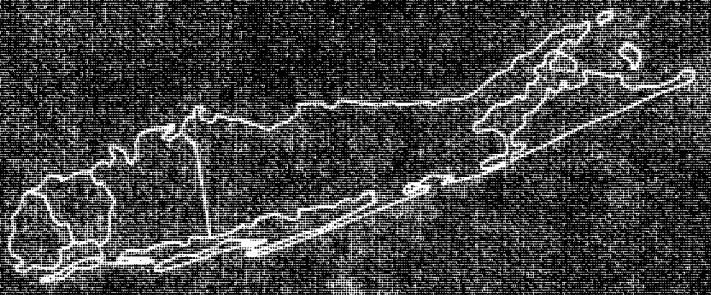

New York State Temporary Commission
for Tax Relief on Long Island

FINANCING GOVERNMENT ON LONG ISLAND

Working Papers - Volume One

Prepared for:

The New York State Temporary Commission for Tax Relief on Long Island

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The Long Island Regional Planning Board
Hauppauge, New York

and the

Center for Regional Policy Studies
State University of New York at Stony Brook

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Working Paper #4 - *Taxation, Sales, Income, Property - Analysis and Alternatives*
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Working Paper #5 - *Nassau County Operations, Revenues and Expenditures 1960-1990*
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Working Paper #6 - *Police Operations, Nassau and Suffolk Counties*
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Working Paper #8 - *Departmental Operation, Revenues and Expenditures 1960-1990, Nassau and Suffolk Counties*

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Working Paper #9 - *School Operations, Nassau and Suffolk Counties*

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Part 3: *Salerno Commission Recommendations* - Dr. Lee Koppelman

Part 4: *An Analysis of Regional Finance Options* - Dr. Paul Libassi, Dr. Fred Rosenberg

Part 5: *An Analysis of BOCES* - Seth Forman, Michael Wild, Renee Johnson

Working Paper #10 - *Policy Options*

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Preface

The Act creating the Commission was adopted on June 30th 1990 and signed by the Governor in late summer. The two County Executives completed their appointments of the members enabling the organizational meeting to take place on October 17, 1990. The comprehensive and complex set of responsibilities assigned to the Commission required a careful and thorough consideration of staffing requirements, scheduling and subject substance. it was immediately apparent that the one year time frame set forth in the Act would be inadequate and that an extension through the summer of 1992 would be needed. The New York State Legislature responded in 1991 by granting an additional year for the study

The five broad categories of inquire are listed:

ASSIGNED DUTIES OF COMMISSION

1. Potential cost savings of municipal governments by:
   a. Coordination or Consolidation
      - infrastructure construction, maintenance and rehabilitation
      - police and fire protection
      - purchase or acquisition of supplies and equipment
      - solid waste management
      - greater productivity in the use of existing resources
2. Potential savings of school districts from:
   a. consolidation of school districts
   b. sharing of school district services or functions among districts.
   c. those changes necessary at other levels of government necessary to enable such steps
      - regional finance
      - income tax for school operations
      - revision of tax act for separate collection of school taxes.
      - changes in state aid formulas
3. *Existing Revenue Sources*, their allocation, and the development, availability and desirability of alternative revenue services.
4. Recommended use of identified savings
   - new programs
   - expanded programs
   - tax reduction
5. Anything else the Commission wishes to examine except Nassau and Suffolk Executive and Legislative branch abolitions.

The first several meetings were devoted to a resolution of the best method of obtaining staff support. Due to time and fiscal constraints it was decided to contract with the Long Island Regional Planning Board rather than to use private consultants, since the Board could mobilize support from professional personnel in all levels of government for input thereby maximizing production while minimizing cost.

The first phase of activities of the Commission was the establishment of three committees, each of which had the responsibility for securing input from the public on their particular areas of speciality. These committees were the Public Finance Committee Co-chaired by Judith Hope and John V. Scaduto. The School Committee Co-chaired by Arthur J. Kremer, Esq., and Marty Cullinan and the Municipal Government Committee Co-chaired by Judges Joseph V. Jaspan and Leon Lazer. Each committee held public hearings in both counties.

A major theme that emerged from the hearings was that the existing tax structure is a major deterrence to the retention of young people on Long Island, and it also creates extreme stress for senior citizens who cannot keep up with rising taxes.

One result of the hearings and the ensuing discussions of the committees was the decision to concentrate on those issues, problems, or subjects that represent either the highest proportions of budgets, or represent a major trend in the direction of sharply escalating costs. Examples of the former are the cost of education, the operations of major departments of county government, and the cost of solid waste management by municipal governments. An example of the latter is the cost to governments on Long Island at all levels of federal and state mandated programs.

The full Commission met on a regular monthly basis with Committee meetings interspersed throughout the study period. The last three months of the Commission's existence experienced a more frequent and concentrated time commitment by the members necessary for the thorough consideration of the policy recommendations which constitute the essence of this report.

Edwin Newman's often repeated lecture on the demise of the English language in the United States attributes the main cause to bloat. Redundancy and the practice of using multiple words when one will suffice, aside from the misuse of words has in his opinion drastically reduced the accuracy and effectiveness of our language.

A parallel can be drawn to the practice of government. A strong case can be made that the demise of government repute, in terms of the average citizens perception, can be largely attributed to bloat and redundancy.

The Commission has considered ten working papers over the past year in its efforts to recommend practical steps that can and should be taken by all governmental activities on Long Island in order to effectuate tax relief for Long Island taxpayers.

These ten working papers examined the majority of activities carried out by the two counties, towns and villages and school operations. The reports are:

Volume One:

1. Municipal Government Operations.
2. Suffolk County Operations.
3. Municipal Solid Waste Operations.
5. Nassau County Operations.
8. Nassau & Suffolk County Departmental Operations.

Voume Two:

4. Taxation: Sales, Income, Property.
6. Police Operations.
7. Pre-School Handicapped Education.
9. School Operations.
10. Policy Options

For each of these studies a series of findings or conclusions were either explicitly stated, or could be inferred from the data. Scrupulous care was given to the avoidance of temptation to offer specific recommendations. Instead, the approach was to develop as comprehensively as possible a body of statistical evidence concerning the array of governmental activities and the history of revenue/expenditures so that the members of the Commission could independently reach their own policy conclusions as to what steps should be taken to reduce the overall tax burden on Long Island taxpayers.

Local tax relief can only come about if local governments spend less. This can be achieved by: curtailing staff and programs; receiving enlarged transfer payments from the State and Federal government; increasing productivity; and increasing the efficiency of operations.

Therefore, for each governmental area the following six criteria were reviewed in the context of enhancing the probability of tax relief.

1. Elimination of Function.
2. Consolidation of Function.
3. Transfer of Function.
4. Administrative Changes.
5. Legislative Changes.
6. Privatization.

A seventh step was the summary listing of potential cost savings that result in local property tax relief. The cost savings can be in the form of cost reduction, cost avoidance, and/or transfer of cost.

One common thread permeates all papers. There is bloat. There is redundancy. There are actions that if taken would produce cost avoidance and cost reduction that would make possible tax reduction.

During the decade of 1960 to 1970 when the large population influx took place, the rise in governmental budgets closely tracked the rise in population. Between 1970 and 1990 however, governmental expenditures and the taxes required to pay for public services continued to grow dramatically even though the population growth stabilized.

Several factors can be identified to explain why Nassau and Suffolk counties have achieved the dubious distinction of having become the highest taxed set of communities in the continental United States.

The most obvious occurrence was the tremendous growth of the overall Long Island economy. Job expansion in all sectors spurred an inflationary cycle of increased salaries, real estate values, public services and charitable and civic enterprises.

This rapid expansion fueled the promotion of bloat in all sectors. Private and public enterprise created a tier of middle and upper managers whose relation to actual production, however defined, was never questioned or tested.

A second factor was the promotion of new governmental activities by the Federal government particularly in the 1960s through grant-in-aids programs. The catalyst was either the enticement of Federal dollars or the threat of support withdrawal (mandates) if state and local action wasn't taken.

When the Federal government began to reverse direction, the State of New York and the local governments did virtually nothing to respond to these changes. Although the Federal support was withdrawn, these programs were serving a new constituency which relied on the continuance of the programs, and which fully expected government funding regardless of the sources.

A third major negative impact on local governments was the increase in State mandated programs without State financial support.

The private sector response has been immediate and direct. Businesses and industries either left Long Island, retrenched by means of sizable layoffs, or went out of business. Long Island suffered a job loss in the private sector of more than 100,000 jobs in recent years. Until 1991, government in contrast was slow in responding to the danger signals and failed to recognize the depth of the crisis. Nassau County schools lost half their student enrollment; Suffolk County lost one-third and the response was a limited firing of teachers — and an increase in the number of administrators. During this period of increased home foreclosures, business bankruptcies, and major decreased state support for schools and municipal government the pattern for all local governments was *business as usual*. The result is that in 1992 some of the responses have been Draconian, and thus, far more painful for public employees and the citizens who rely on particular programs.

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....Chapter One

Municipal Government Operations Revenues and Expenditures 1960-1990

Note:

This Chapter was originally Working Paper #1

INTRODUCTION

The Bi-County Temporary Commission for Tax Relief on Long Island has been assigned the task of examing all municipal, county and school district operations in Nassau and Suffolk Counties for the purpose of seeing if the costs of government can be reduced or at least contained. In addition the Commission is expected to also study and make recommendations for solid waste management relative to cost containment.

In view of the limited time and budget the Commission created three committees in order to simultaneously address these concerns. Additional input has been sought from governmental agencies and departments on a voluntary basis which thus far has been generously given.

This interim report - Working Paper #1 is the first segment of Volume 1 and contains a summary review of the municipal governmental operations from a revenue and expenditure point of view covering thirteen towns and two cities of Nassau and Suffol Counties.

In addition to performing some of the necessary functions of municipalities, the local governments on Long Island offer a wide variety of services to the public. Each of the fifteen Town and City governments has its own set of priorities which can be extracted from a study of each one's expenditures pattern over the years. This report is a functional analysis of each municipalities expenditures for the years 1960, 1970, 1980, and 1990. By categorizing each budget expenditure account by function, this report hopes to illustrate the major expenditure priorities for each of these years and bring out the major changes in spending which have occurred over the decades.

The first task was to analyze each budget, page by page, and pull out and record each expenditure in one of the twelve functional categories which were developed for this report. These categories encompass all government spending, excluding schools and fire protection. A glossary listing the categories and what sort of spending each category encompasses is included in the following pages.

All monetary figures in this analysis, except where noted, (in some of the tables), are reported in 1983 dollars in order to make spending comparisons from year to year authentic and meaningful. All figures in the section on state and federal aid we also reported in 1983 constant dollars. Per capita expenditures were calculated (also in 1983 constant dollars) for the purpose of distinguishing spending changes in areas of population growth and decline. i.e., if a town or city increased its spending in one functional category, and population also increased during the same period, then a per capita figure for that functional category might illustrate an increase in spending more accurately. In some cases, increases on expenditures did not actually show increases in per capita spending because population increased in the same proportion as expenditures increased. In other cases, expenditures in a category might have remained stable, but a population decline would show an increase in per capita expenditures. Thus, for areas of population growth or decline, per capita figures depict a truer picture of any changes in spending because the level of government services is, or at least should be, related to the size of the population the government is serving.

GLOSSARY

Transportation: includes expenditures for ferries, airports, bus systems

Land Use/Facility Management: includes expenditures for the Building Department, Real Estate Department, Housing Authority, engineering, land acquisitions, Planning Department, Zoning, and Water Districts.

Public Safety & Code Enforcement: includes expenditures for police, law enforcement, civil defense, and judgements and litigations.

Highway: includes expenditures for construction, repairs, snow removal, parking fields, traffic safety and general maintenance.

Environment & Waste Mangement: includes expenditures for garbage collection and disposal, incinerators, landfills, sewer districts, sewage treatment plants, recycling centers, and environmental conservation.

Human Services: includes expenditures for substance abuse programs, youth programs, old age programs, animal shelters, health (including ambulance and medical centers), veterans services, and the Registrar of Vital Statistics.

Recreation and the Arts: includes expenditures for parks, beaches, marinas, public docks, holiday celebrations, golf course, libraries, museums and special recreational events.

Administration: includes expenditures for the Town Supervisor, Comptroller, Tax Receiver, Assessors, Attorney, Clerk, Personnel Department and Courts.

Shared Services: includes expenditures for Central Communications and Data Processing, Central Services, insurance, contingency accounts, town buildings maintenance, public works and general interfund transfers,

Legislature: includes expenditures for Town Board and Councilmen.

Employee Benefits: includes expenditures for all employee benefit programs throughout budget (social security, N.Y.S. employee retirement system, workers compensation, health and medical insurance, etc....).

Debt Service: includes all payments on interest, capital, capital notes, and bond anticipation notes.

BUDGET ITEMS INCLUDED IN EXPENDITURE CATEGORIES

LEGISLATURE

Board of Trustees
Councilmen
Town Board

ADMINISTRATION

Advertising
Assessors
Attorney
Audit
Budget
Civil Service
Clerk
Comptroller
Elections
Executive
Grants Coordinator
Human Resources (Personnel)
Intergovernmental Affairs
Law Department
Legal Notices & Judgements
PERB
Personnel
Plumbers Exam Board
Public Information
Publicity
Records
Supervisor
Tax Receiver

EMPLOYEE BENEFITS

Employee Assist Plan (EAP)
Employee Counseling Service
Fringe Benefits
Health Insurance
Hospital Insurance
Medical Insurance
NYS Employee Retirement
NYS Unemployment Insurance
Social Security
Workers Compensation

SHARED SERVICES

Buildings and Grounds
Central Communications
Central Garage
Central Printing
Central Services
Contingency Accounts-
not specified
Data Processing
General Servies
Insurance-not specified
Interfund transfers-
not specified
Leaseholds & Taxes
Micrographics
Photocopy & Mailing
Public Works
Purchasing
Rental of Buildings
Town Buildings Maintenance
Unallocated Expenses

PUBLIC SAFETY AND CODE ENFORCEMENT

Animal Shelters
Bay Constables
Bingo Inspector
Civil Defense
Code Enforcement except Building
Courts
Dog Warden
Fire Prevention
Fire Protection
Harbor Masters
Judgements and Litigations
Justices of the Peace
Law Enforcement
Police
Traffic Violations Bureau

LAND USE AND FACILITIES MANAGEMENT

Board of Appeals
Building Department
Cemeteries
Community Development
(except Human Svcs related)
Dock District
Drainage
Dredging
Economic Development
Engineering
Escalator District
Housing Authority
Industry & Commerce
Land Acquisitions
Lighting Districts
Planning Department
Real Estate Department
Shade Trees
Sidewalks
Streetlighting
Urban Renewal
Water Districts
Zoning

BUDGET ITEMS INCLUDED IN EXPENDITURE CATEGORIES

HIGHWAY	HUMAN SERVICES	ENVIRONMENT AND WASTE MANAGEMENT	RECREATION AND THE ARTS	DEBT SERVICE	TRANSPORTATION
Garages-Highway	Attendance Officer	Beautification	Arts	Bond Anticipation Notes (BAN)	Airports
General Highway Maint	CETA	Conservation & Waterways	Arts Centers	Capital	Busing
Hwy-Brush & Weeds	Community Dev Job Training	Environmental Conservation	Beaches	Capital Notes	Ferries
Parking Fields	Community Dev Rent Subsidy	Erosion Districts	Beach/Park Maintenance	Interest	
Parking Garage	Consumer Protection	Garbage Collection	Golf Course	Interest on Note	
Parking Meters	Emergency Tenant Protection	Garbage Disposal	Harbors & Waterways	Note Due	
Public Parking	Health including ambulance and medical centers	Incinerators	Historian	Premium on Bonds	
Road Construction	Nursing Services	Landfills	Holiday Celebrations	Principle on Temporary Borrowings	
Road Repairs	Old Age Programs	Leaf Programs	Library	Retirement on Bonds	
Signs	Property Tax Discount	Mosquito District	Lifeguard Districts	Serial Bonds	
Snow Removal	Senior Citizen Programs	Recycling Centers	Marinas	Tax Anticipation Notes	
Superintendent of Hghwys	Substance Abuse Programs	Roadside Clean-up	Marinas & Docks		
Traffic Lights	Veterans Services	Sanitation Districts	Museum		
Traffic Safety	Vital Statistics Registrar	Sewage Treatment Plants	Parks		
	Welfare	Sewer Districts	Preservation		
	Womens Services		Public Docks		
	Youth Programs		Recreational Events		
			Special Events		

Fire Districts are OUT
Fire Protection Dist are IN

BABYLON BUDGET EXPENDITURE ANALYSIS

Overview

Between 1960 and 1970, the Town of Babylon experienced a period of growth, during which population grew from 142,000 to 204,000. But between 1970 and 1990, population stabilized at about 203,000 people. During this period of stabilization, expenditures increased from $25 million to $53.2 million, and per capita expenditures, therefore, also increased from $122 to $262.

The areas in which major increases in spending occurred were Environment, Employee Benefits, Public Safety and Debt Service. Environment emerged as the largest Town function in 1980. Employee Benefits and Debt Service emerged as important functions in the 1960's and 1970's, replacing Highway, Land Use and Facility Management, and Administration, which were important functions in earlier years. Highway held a place as one of the largest functions in 1960 and 1970, but did not change in expenditures over the thirty year period.

Analysis by Function (Population Growth Period; 1960-1970)

During this period, total expenditures increased from $13.5 million to $25 million, and total per capita expenditures increased from $95 to $122.

Debt Service, Employee Benefits, Recreation, Environment and Human Services are all areas in which per capita expenditures, as well as expenditures, increased.

Land/Facility Management expenditures, Public Safety Expenditures, Shared Service expenditures, Administration expenditures all increased, but in proportion with the increase in population, so that in all these areas, per capita expenditures remained relatively constant. Legislative expenditures showed a decrease.

Highway per capita expenditures decreased, from $40 to $33, and expenditures remained relatively constant, showing that the Town placed a fixed value on their Highway expenditures during this period. Highway accounted for 27% of total budget expenditures in 1970, compared to 1960 where they accounted for 42% of total budget expenditures.

Analysis by Function (Population Stabilization; 1970-1990)

Human Services and Legislature are the only areas in which expenditures remained at a relatively stable level between 1970 and 1990. During this period of population stabilization, the per capita expenditure for Legislature remained in the same range, and Human Services per capita expenditures dropped from $9 in 1970 to $8 in 1990. The Town did not increase its expenditures for Human Services because population did not increase. Between 1960 and 1970, when there was a period of population increase, this function did show a rise in expenditures.

Shared Services, Debt Services, Public Safety, and Employee Benefits were the four areas that showed the greatest increase in expenditure between 1970 and 1980. Shared Service expenditures increased from $900,000 to $2.6 million during this period. This is partly due to an increase in expenditures for insurance and central services. Between 1980 and 1990, Shared Service expenditures increased from $2.6 million, where it accounted for 8% of the budget, to $4.1 million, where it still accounted for only 8% of the budget.

Employee Benefit expenditures, which also showed a great increase between 1970 and 1980, increased from $1.8 million to $3.8 million during this time period. This figure rose again between 1980 and 1990 from $3.8 million to $4.8 million. In 1990, Employee Benefits accounted for 9% of all budget expenditures.

Debt Service also showed an increase in expenditure from 1970 to 1980. In 1970, Debt Service expenditures were $3.3 million (13%) and by 1980, they had risen to $6.4 million. Expenditures dropped to $4.8 million from 1980 to 1990, and dropped in its proportion of total budget expenditures from 11% to 9%.

Public Safety expenditures, which increased from $1.7 million in 1970 to $7.6 million in 1990, increased due to added expenditures for fire prevention, federal public safety, and a security division, all of which didn't exist in 1970.

Other areas that showed smaller increases in expenditures from 1970 to 1980 are Land Use, and Environment.

The increase in Environment expenditures from $1.5 million to $2.3 million in 1980 was probably due to an increase in the number of special garbage districts and added expenditures for environmental control which did not appear in the 1970 budget.

Between 1980 and 1990, Environment expenditures skyrocketed in Babylon, from $2.3 million to $13.4 million. This was due to very large increases in expenditures for refuse disposal and sanitation costs. By 1990, Environment accounted for 25.1% of all budget expenditures. In 1960 it accounted for only 5%.

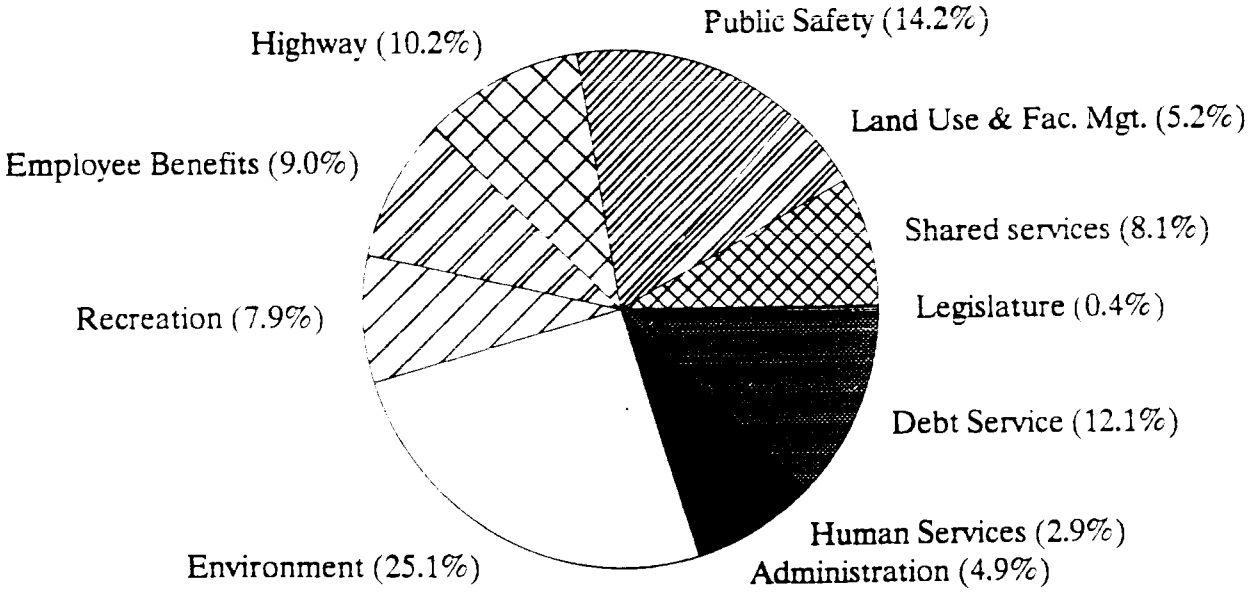
Land Use expenditures, which initially rose from $2.4 million in 1970 to $3 million in 1980, stabilized in expenditures between 1980 and 1990 at about $2.8 million. The reasons for the increase in expenditures from 1970 to 1980 are largely due to an increase in the number of water districts and the expenditures for these, as well as increases in expenditures for Engineering and Zoning.

Highway expenditures decreased from $6.8 million in 1970 to $5.4 million in 1990. It also decreased in its proportion of the total budget expenditures. In 1970, Highway accounted for 27% of all expenditures, but in 1990 it accounted for only 10%.

Recreation expenditures, which accounted for 11% of the total budget expenditures in 1970, decreased from $2.7 million in 1970 to $2.4 million in 1980, where it accounted for only 7% of the total budget. This could be one reason behind the large increases in Recreation expenditures between 1980 and 1990. Expenditures rose from $2.4 million to $4.2 million, where it accounted for almost 8% of the budget. The large decrease in the 70's probably caused the Town to increase expenditures for Recreation in the 1980's in order to "make up" for the 70's.

Chart 1-1

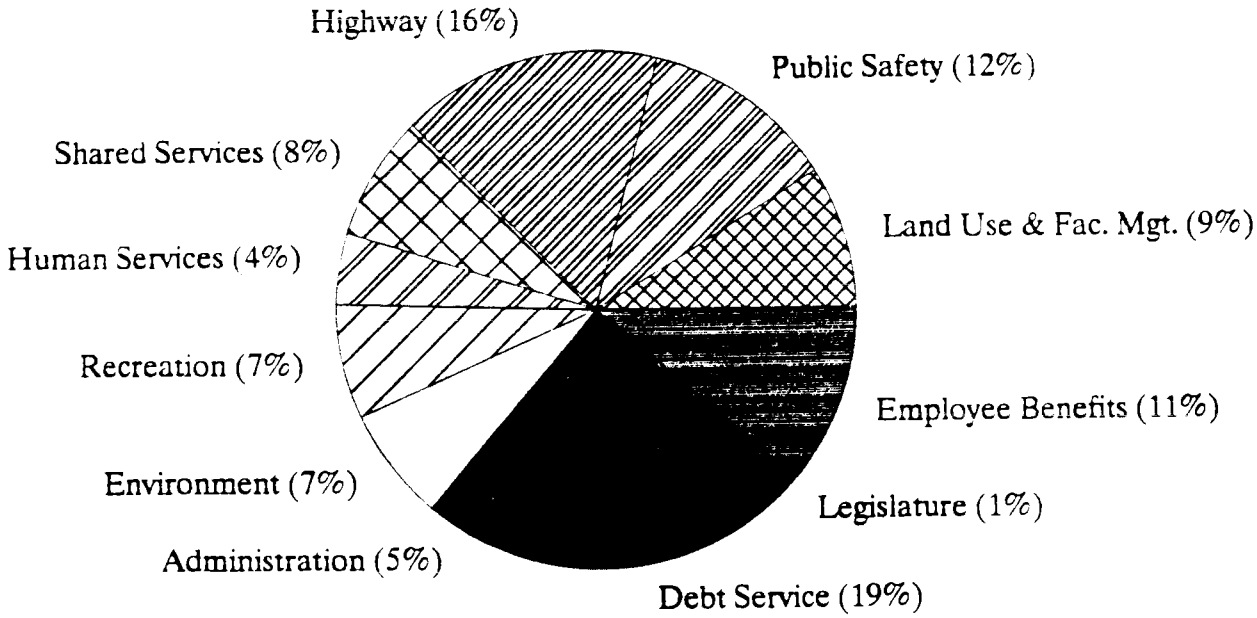
Babylon Expenditures – 1990



Population = 202,889

Function	1990 $		1983 $	Per capita $
Shared services	5,975,741	8.09%	4,308,509	21.24
Land Use & Fac. Mgt.	3,843,675	5.21%	2,771,290	13.66
Public Safety	10,507,367	14.23%	7,575,812	37.34
Highway	7,515,954	10.18%	5,419,003	26.71
Employee Benefits	6,624,591	8.97%	4,776,330	23.54
Recreation	5,844,219	7.91%	4,213,682	20.77
Environment	18,519,614	25.08%	13,352,642	65.81
Administration	3,582,403	4.85%	2,582,913	12.73
Human Services	2,147,730	2.91%	1,548,513	7.63
Debt Service	8,964,202	12.14%	6,463,190	31.86
Legislature	312,242	0.42%	225,126	1.11
Total	73,837,738	100.00%	53,237,009	262.39

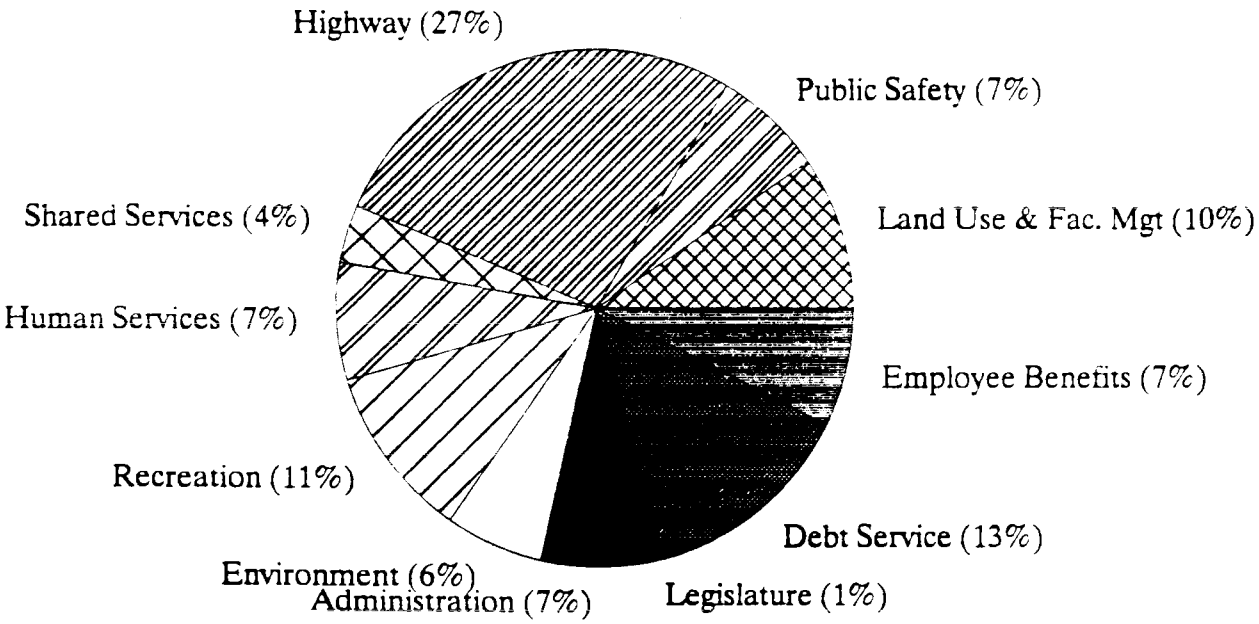
Babylon Expenditures – 1980



Population = 203,483

Function	1980 $		1983 $	Per capita $
Land Use & Fac. Mgt.	2,425,453	8.88%	2,951,776	14.51
Public Safety	3,311,635	12.12%	4,030,260	19.81
Highway	4,459,737	16.33%	5,427,500	26.67
Shared Services	2,153,052	7.88%	2,620,264	12.88
Human Services	1,213,684	4.44%	1,477,053	7.26
Recreation	1,931,478	7.07%	2,350,609	11.55
Environment	1,925,136	7.05%	2,342,891	11.51
Administration	1,315,883	4.82%	1,601,430	7.87
Debt Service	5,260,179	19.26%	6,401,638	31.46
Legislature	195,016	0.71%	237,334	1.17
Employee Benefits	3,122,450	11.43%	3,800,022	18.67
Total	27,313,703	100.00%	33,240,777	163.36

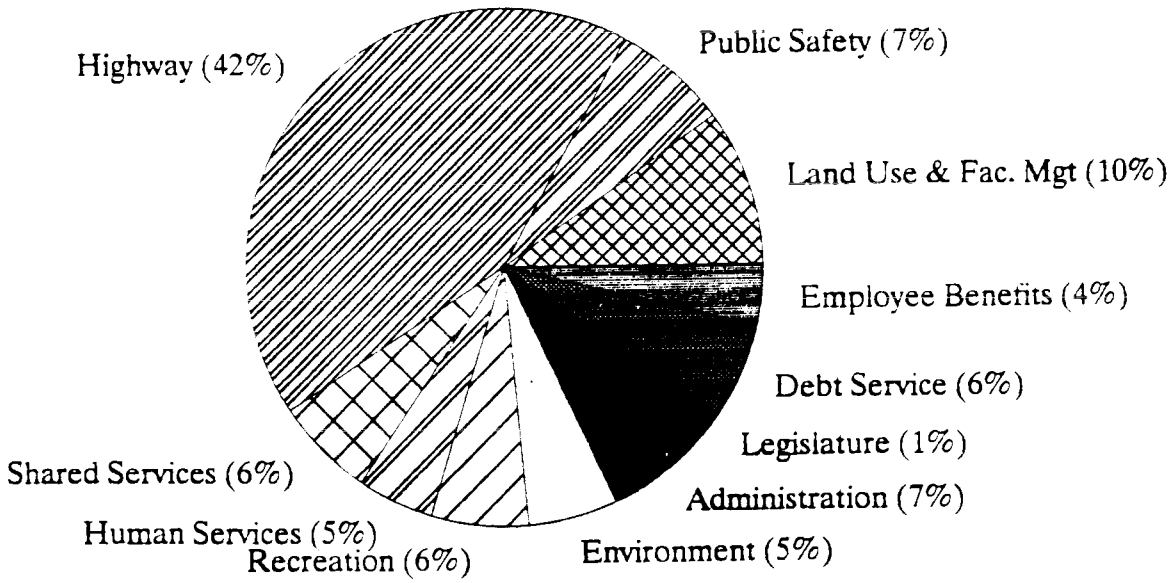
Babylon Expenditures – 1970



Population = 204,256

Function	1970 $		1983 $	Per capita $
Land Use & Fac. Mgt.	990,644	9.61%	2,402,312	11.76
Public Safety	716,693	6.95%	1,737,981	8.51
Highway	2,794,357	27.12%	6,776,316	33.18
Shared Services	370,837	3.60%	899,280	4.40
Human Services	759,650	7.37%	1,842,151	9.02
Recreation	1,107,000	10.74%	2,684,475	13.14
Environment	624,309	6.06%	1,513,949	7.41
Administration	731,410	7.10%	1,773,669	8.68
Legislature	61,250	0.59%	148,531	0.73
Debt Service	1,380,679	13.40%	3,348,147	16.39
Employee Benefits	768,650	7.46%	1,863,976	9.13
Total	10,305,479	100.00%	24,990,787	122.35

Babylon Expenditures – 1960

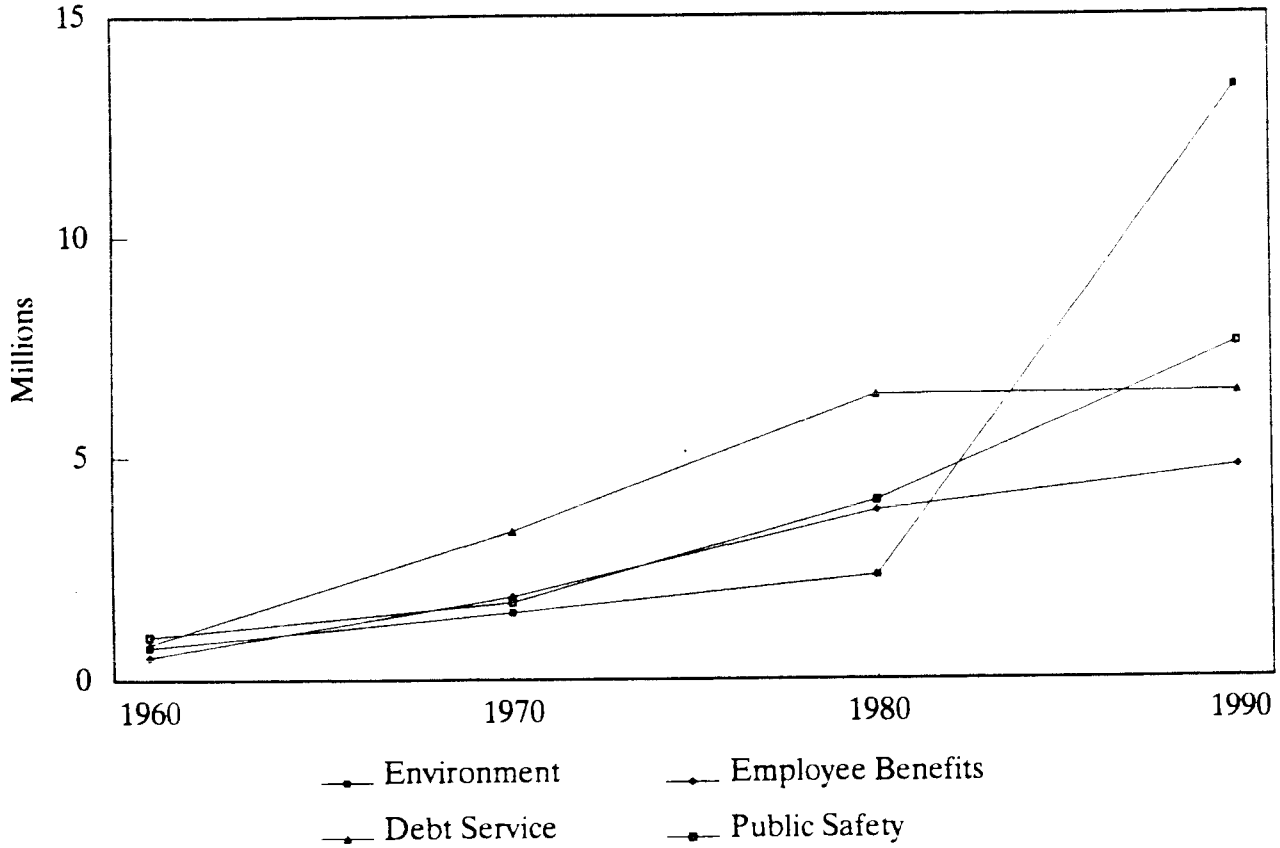


Population = 142,309

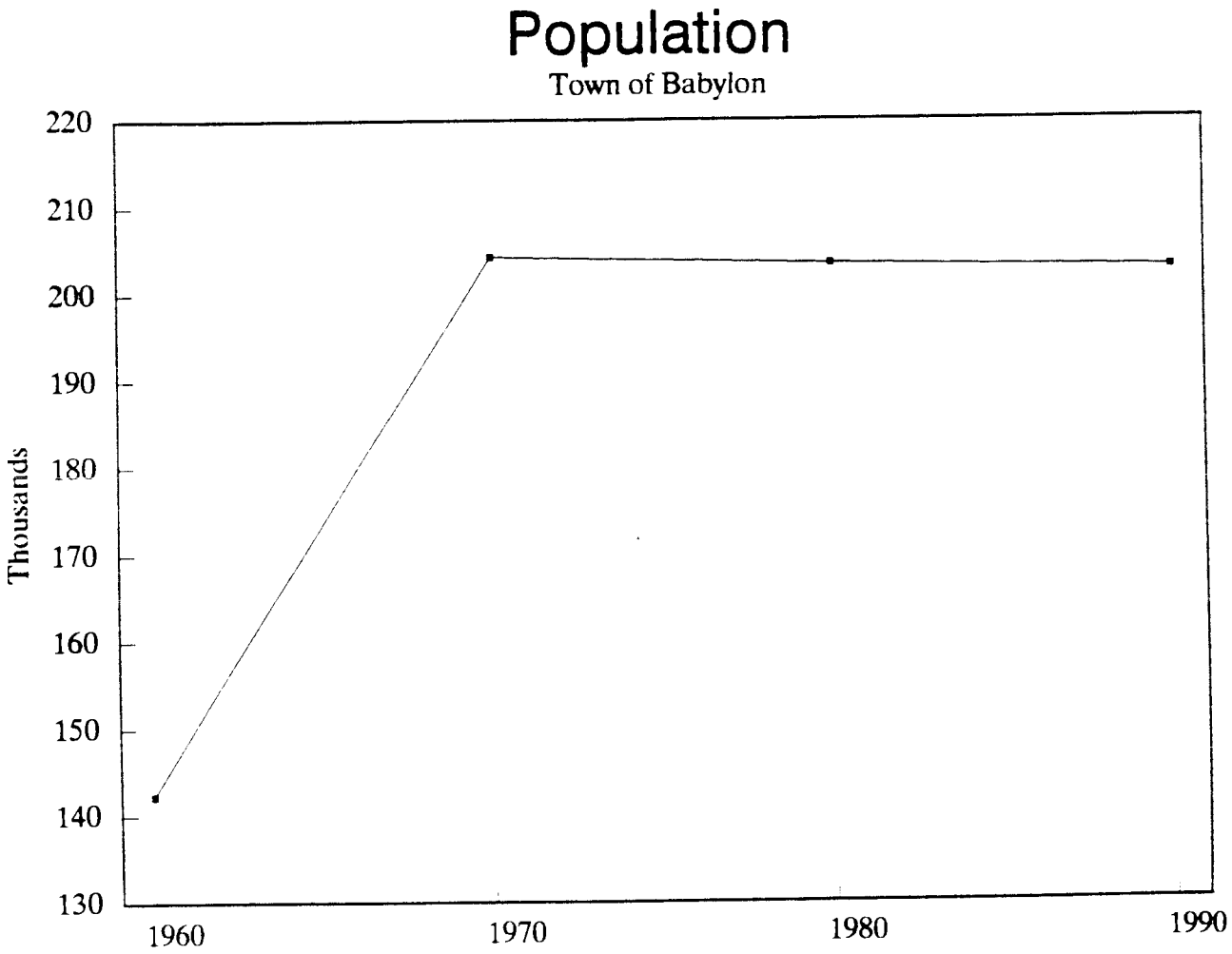
Function	1960 $		1983 $	Per capita $
Land Use & Fac. Mgt.	401,719	9.83%	1,328,083	9.33
Public Safety	295,763	7.24%	977,792	6.87
Highway	1,721,322	42.13%	5,690,691	39.99
Shared Services	255,855	6.26%	845,857	5.94
Human Services	196,350	4.81%	649,133	4.56
Recreation	248,000	6.07%	819,888	5.76
Environment	223,675	5.47%	739,470	5.20
Administration	284,220	6.96%	939,631	6.60
Legislature	60,800	1.49%	201,005	1.41
Debt Service	242,237	5.93%	800,836	5.63
Employee Benefits	155,700	3.81%	514,744	3.62
Total	4,085,641	100.00%	13,507,129	94.91

Major Changes in Spending

Town of Babylon



in 1983 constant dollars


Population
Town of Babylon
Thousands
220
210
200
190
180
170
160
150
140
130
1960
1970
1980
1990

BROOKHAVEN BUDGET EXPENDITURE ANALYSIS
1960-1990

Overview

The population in the Town of Brookhaven increased dramatically from 109,900 in 1960 to 407,915 in 1990. The period of slowest growth occurred between 1980 and 1990.

Total expenditures for the Town of Brookhaven increased from $17 million in 1960 to $95.4 million in 1990. Total per capita expenditures actually decreased slightly between 1960 and 1980 due to the large population increase. However, between 1980 and 1990, per capita expenditures increased from $139 to $234.

The areas in which major increases in spending occurred were Environment, Debt Service, and Employee Benefits. Environment emerged as an important function of the Town in the 1980's. Debt Service and Employee Benefits emerged as important functions in the 1970's, replacing such areas as Highway, Legislature, and Administration, which were important in earlier years.

Analysis by Function
(1960-1980: Vast Population Growth)

One of the major contributing factors to the decrease in total per capita expenditures between 1960 and 1980 is the decrease in per capita Highway expenditures. Between 1960 and 1980, Highway per capita expenditures dropped from $84 to $37, which is reflected in the total per capita drop from $156 to $139. The fact that total per capita decrease (-$8) is less than the Highway per capita decrease (-$47) shows that the Town did increase its per capita spending in other areas, and merely shifted priorities away from Highway spending. This can be seen in the pie charts. In 1960, Highway expenditures accounted for 54% of the budget, whereas in 1980 it only accounted for 27% of the budget.

However, the drop in Highway per capita expenditures is not due to a decrease in Highway expenditures, but is due to an increase in population. Highway expenditures actually rose very slightly over these two decades, and remained at a relatively stable level (compared to the rise in other functional areas). This shows that the Town placed a constant value on their highway expenditures. While highway spending remained a stable feature of the budget from year to year, other areas were showing great changes.

Some functional areas that showed large increases in expenditures as well as per capita expenditures were Debt Service and Employee Benefits. Between 1960 and 1980, Employee Benefit expenditures rose from $460,000 to $7.5 million, with per capita also rising from $4 to $20. In this case, population increase was not a great factor in the rise in expenditures. This rise is largely attributed to the expansion of the employee benefit programs to include more employees from different functional areas of the budget, such as the highway workers, and water department.

Debt Service also accounted for more budget expenditures in 1980 than in 1960. Debt Service expenditures rose from $1.9 million in 1960 to $11 million in 1980, where it accounted for 22% of the total budget. Per capita expenditures also showed a great increase from $17 to $30.

Public Safety, which increased in expenditures from $313,000 to $1.5 million, showed a slight increase in per capita expenditures from $3 to $4. This shows that most of the increase in Public Safety expenditures was due to a rise in population. Another reason is the development of a law enforcement account in 1980, whereas in 1960 and 1970 there was no such account. This shows expenditures rising mostly because of population increases.

Shared Services also showed the largest increase in expenditures in 1970 followed by a decline in 1980. Per capita expenditures went up from $1 to $5.

Environmental expenditures and Recreational expenditures showed great increases in expenditures and per capita expenditures. Environment expenditures went from $454,000 in 1960 to $3.3 million in 1980, and per capita Environmental expenditures went from $4 in 1960 to $11.36 in 1980. These rises are probably due to population increases as well as increases in spending for refuse and disposal and environmental protection.

Recreation expenditures also had increases in both per capita expenditures and total expenditures. These went from $10 and 1.1 million in 1960 to $12 and $4.5 million in 1980. This shows a rise in expenditures due to population increases and other recreational costs. In 1970 and 1980, the Town of Brookhaven had built and started many new recreational facilities and other programs.

Land Use and Human Services are two functional areas in which expenditures went up and down, but

per capita expenditures declined between 1960 and 1980. Similarly to Highway expenditures, this shows that the Town of Brookhaven was shifting its priorities among its functions away from these two areas and into other areas. The decrease in per capita expenditures and in these areas' percentage of the total budget shows that the Town was not increasing its expenditures in these areas to keep up with the population increase. One reason for this in the Human Resources category may be the elimination of a Town welfare program in the 1970's, although this can explain only a small part of it.

Administration expenditures doubled between 1960 and 1980. Per capita Administration expenditures decreased from $10 in 1960 to $9 in 1980, showing that the Town did not increase its Administration expenditures in proportion to the population increase.

Analysis by Function
(Slacking Population Growth: 1980-1990)

Between 1980 and 1990, the Town of Brookhaven showed great increases in expenditures and in all categories increases in per capita expenditures in every functional category except for Transportation. Per capita Recreation expenditures also reamained relatively constant.

The greatest increase in expenditures were found in Environment, Debt Service, Shared Services, and Employee Benefits. In the area of Environmental expenditures, this rise is mostly due to an astronomical increase in refuse and recycling expenditures. This is evidenced by the per capita increases during this decade. Per capita expenditures rose from $9 in 1980 to $50 in 1990, showing that the Town spent almost five times as much per person on environmental concerns in 1990 than in 1980. Between 1960 and 1990, Environment per capita expenditures rose from $4 to $50, an increase of $45 per person in the Town of Brookhaven.

The increase in Shared Service expenditures is due to a $3.4 million account for "unallocated expenses" which was not included in the 1980 budget (in 1970 or 1960).

The increase in Land Use and Facility Management expenditures and per capita expenditures might be due to the de-emphasis, and resulting increases in per capita expenditures in this area during the previous two decades. The Town only increased its per capita Land Use expenditures from $8 to $11 compared to the $10 and $13 increase in past years.

Debt Service, which showed one of the biggest increases in expenditures and per capita expenditures, accounted for 20% of the budget in 1990. (The only larger area was Environment, at 21%). Per capita Debt Service expenditures rose from $30 in 1980 to $47 in 1990. Between 1960 and 1990, Debt Service per capita expenditures rose from $17 to $47, which shows that this increase was out of proportion to population growth. The only larger increase in per capita expenditures was in the environment area, which rose from $4 in 1960 to $50 in 1990.

The increase in Human Services expenditures from $771,000 in 1980 to $3.9 million in 1990 was paralleled by an increase in per capita expenditures from $2 to $10. One reason for this increase might be that the expenditures for this area did not rise to meet the great increase in population over the past decades (per capita expenditures decreased) and is making up for that now. Another reason is the appearance of several ambulance districts in 1990 that were not there in the 1980 budget.

The small increase in Transportation expenditures from about $195,000 in 1980 to $219,000 in 1990 reflected limited spending on the Town airport.

Public Safety expenditures, Administration expenditures, and Employee Benefit expenditures all increased significantly between 1980 and 1990. These areas also showed significant increases in per capita expenditures.

Overall, it seems that functional areas which showed per capita expenditure stability or decreases (which means expenditures rose in proportion to the population increase) in the decades of greatest population growth (1960-1980) showed great per capita expenditure increases in the decade 1980-1990. Human Services and Administration are examples of this trend.

Other areas showed significant increases in per capita expenditures throughout most of the years. These areas included Debt Service, Employee Benefits and Environment.

Other areas showed significant per capita expenditure increases only from 1980-1990, but were relatively stable from 1960-1990. These areas included Public Safety and Land Use and Facility Management.

Highway expenditures were the only category in which per capita expenditures decreased from 1960-1980 and then leveled out. Expenditures all these years also remained at a relatively stable level, regardless of population growth.

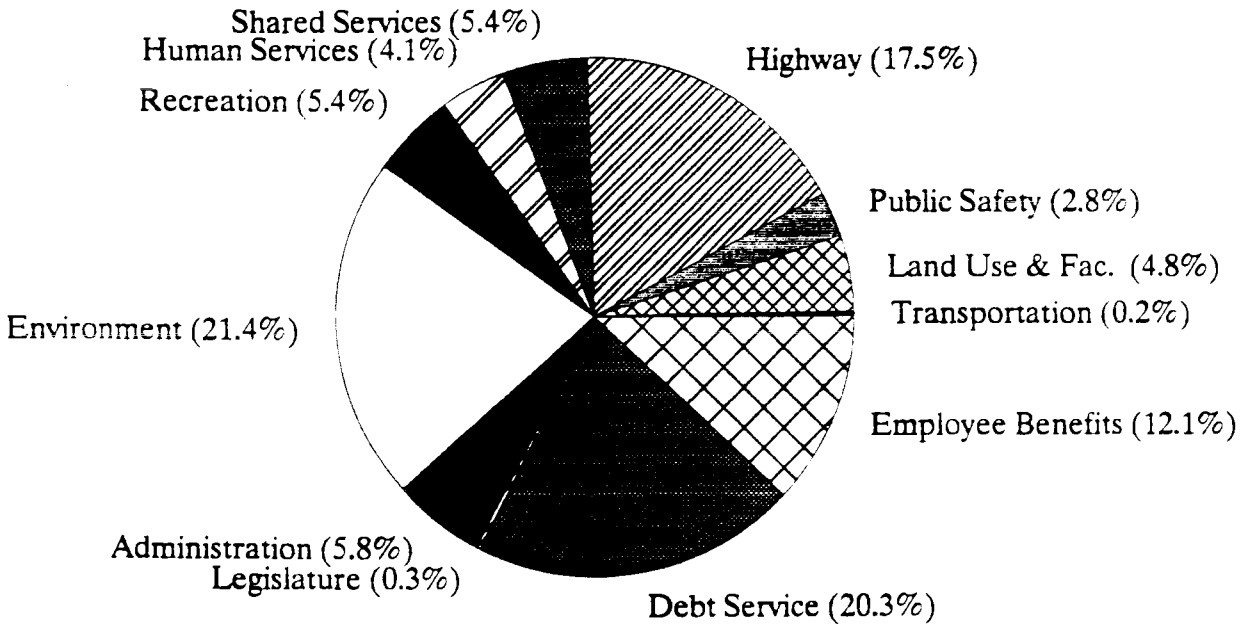
Recreation per capita expenditures rose betweem 1960-1980, but then remained relatively stable from

1980-1990. This was the only area in which expenditures rose in proportion to population increase over most of the period examined (Highway expenditures decreased over the first decade of the period examined).

Legislature per capita expenditures decreased steadily from 1970 to 1980, but increased greatly from 1960-1990. This is due to a $2.5 million account under the Town board in 1970 labeled "other expenses", the purpose of which is unknown.

Chart 1-2

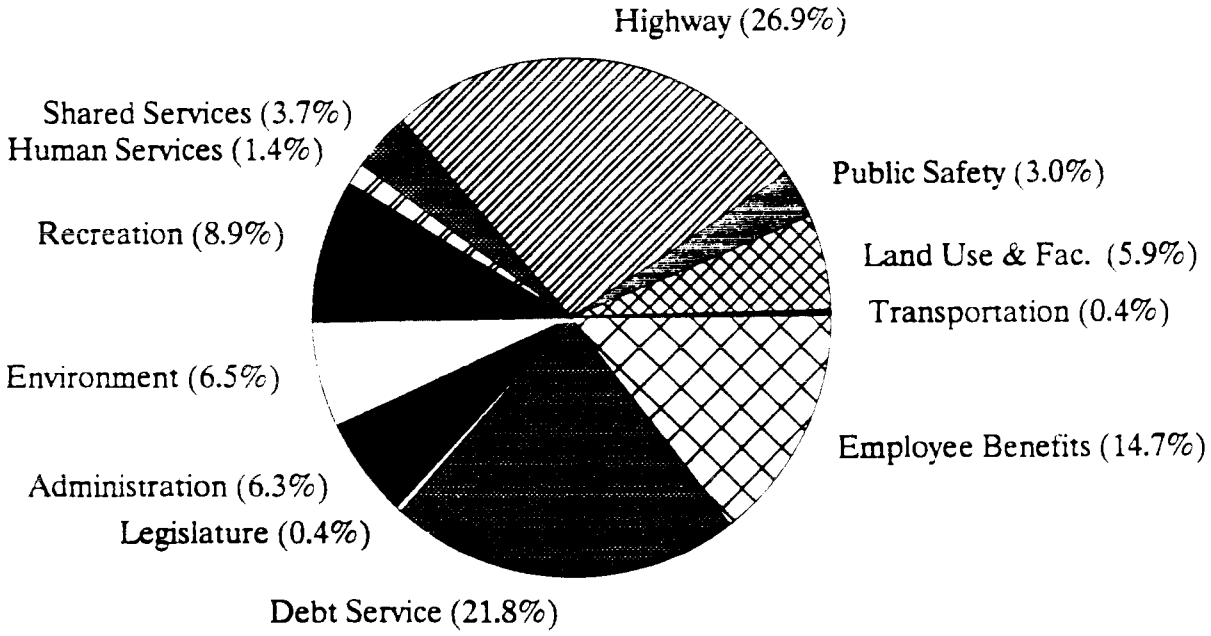
Brookhaven Expenditures – 1990



Population = 407,915

Function	1990 $		1983 $	Per capita $
Transportation	304,062	0.23%	219,229	0.54
Land Use & Fac.	6,296,173	4.76%	4,539,541	11.13
Public Safety	3,677,150	2.78%	2,651,225	6.50
Highway	23,214,823	17.55%	16,737,887	41.03
Shared Services	7,124,400	5.38%	5,136,692	12.59
Human Services	5,391,341	4.07%	3,887,157	9.53
Recreation	7,103,818	5.37%	5,121,853	12.56
Environment	28,337,516	21.42%	20,431,349	50.09
Administration	7,684,191	5.81%	5,540,302	13.58
Legislature	387,662	0.29%	279,504	0.69
Debt Service	26,823,026	20.27%	19,339,402	47.41
Employee Benefits	15,969,188	12.07%	11,513,785	28.23
Total	132,313,350	100.00%	95,397,925	233.87

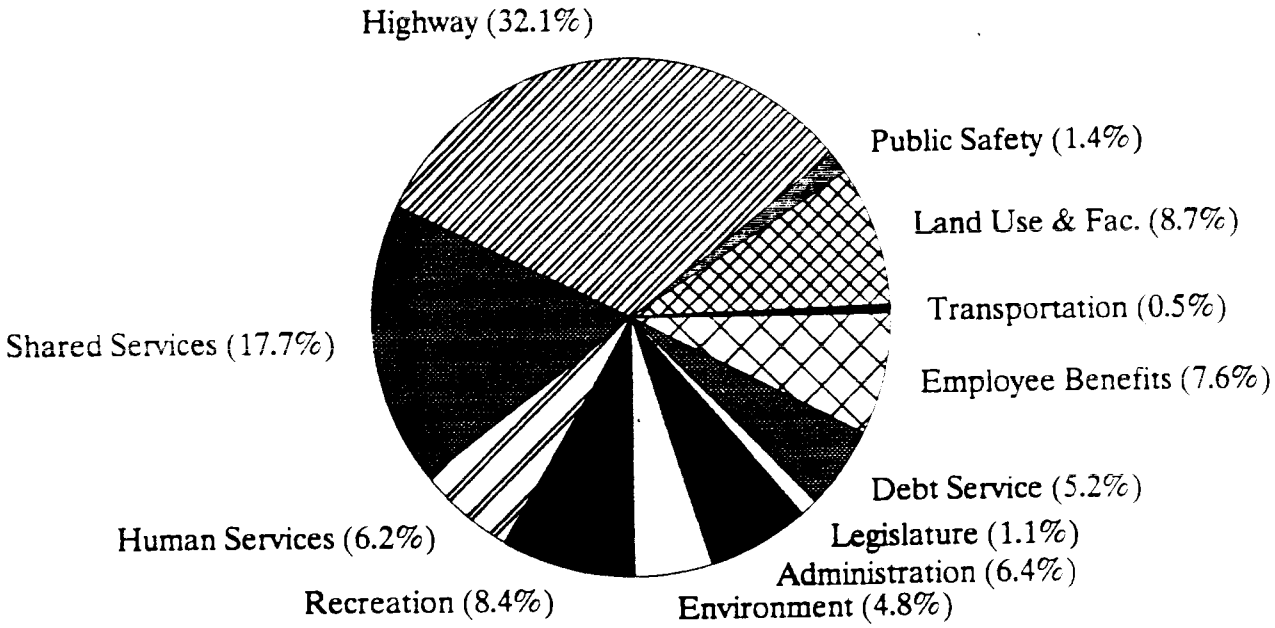
Brookhaven Expenditures – 1980



Population = 365,015

Function	1980 $		1983 $	Per capita $
Transportation	160,670	0.39%	195,535	0.54
Land Use & Fac.	2,454,451	5.91%	2,987,067	8.18
Public Safety	1,250,022	3.01%	1,521,277	4.17
Highway	11,181,554	26.91%	13,607,951	37.28
Shared Services	1,553,485	3.74%	1,890,591	5.18
Human Services	584,491	1.41%	711,326	1.95
Recreation	3,709,456	8.93%	4,514,408	12.37
Environment	2,714,225	6.53%	3,303,212	9.05
Administration	2,603,766	6.27%	3,168,783	8.68
Legislature	153,142	0.37%	186,374	0.51
Debt Service	9,063,128	21.81%	11,029,827	30.22
Employee Benefits	6,125,873	14.74%	7,455,187	20.42
Total	41,554,263	100.00%	50,571,538	138.55

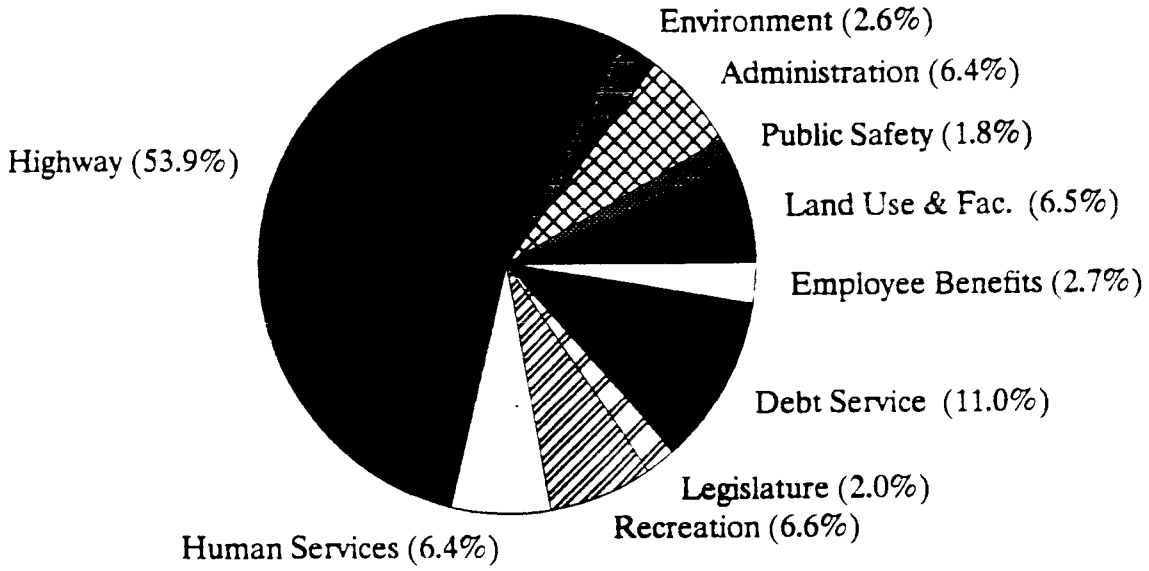
Brookhaven Expenditures – 1970



Population = 245,260

Function	1970 $		1983 $	Per capita $
Transportation	80,092	0.55%	194,223	0.79
Land Use & Fac.	1,274,405	8.72%	3,090,432	12.60
Public Safety	208,527	1.43%	505,678	2.06
Highway	4,688,819	32.07%	11,370,386	46.36
Shared Services	2,584,728	17.68%	6,267,965	25.56
Human Services	899,845	6.16%	2,182,124	8.90
Recreation	1,222,315	8.36%	2,964,114	12.09
Environment	698,900	4.78%	1,694,833	6.91
Administration	932,682	6.38%	2,261,754	9.22
Legislature	153,896	1.05%	373,198	1.52
Debt Service	761,995	5.21%	1,847,838	7.53
Employee Benefits	1,112,184	7.61%	2,697,046	11.00
Total	14,618,388	100.00%	35,449,591	144.54

Brookhaven Expenditures – 1960

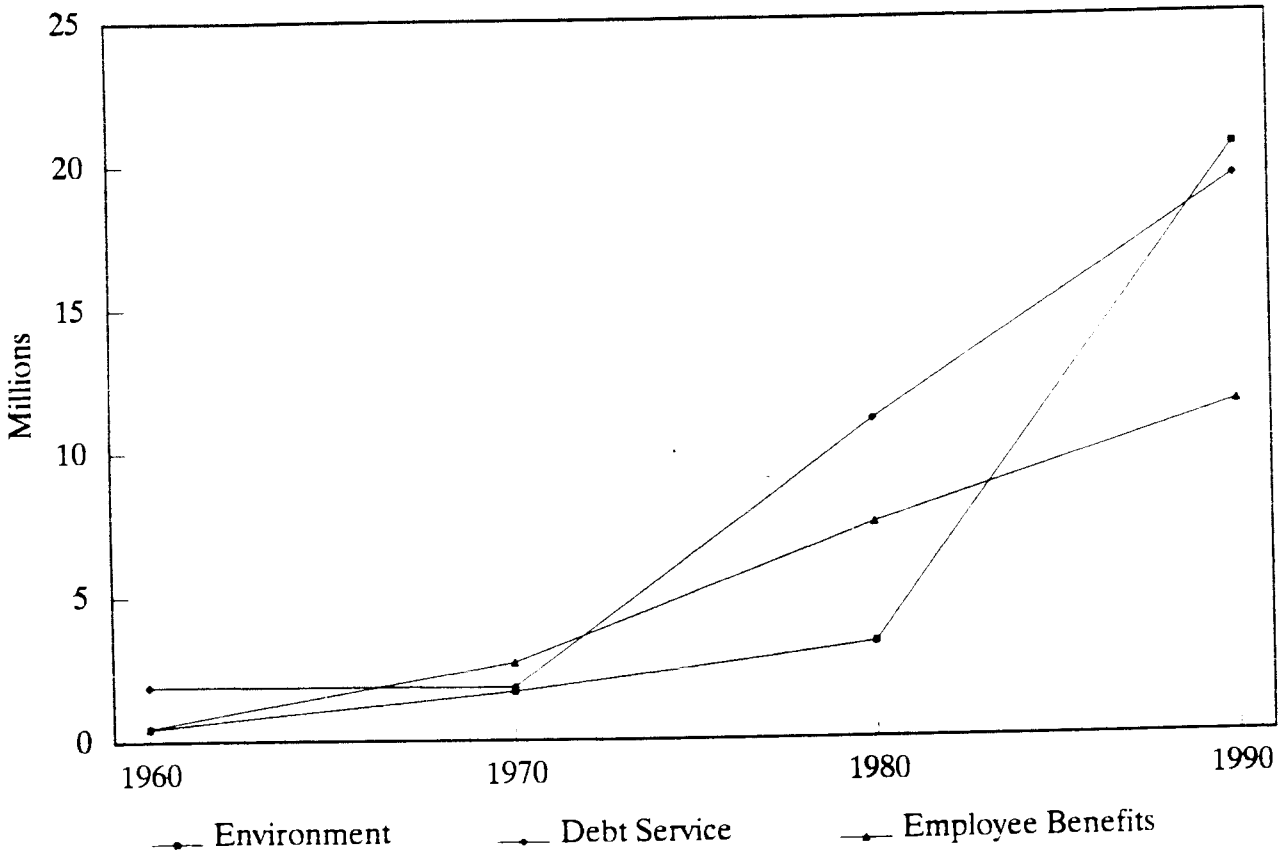


Population = 109,900 Transportation and Shared Services are less than 1%

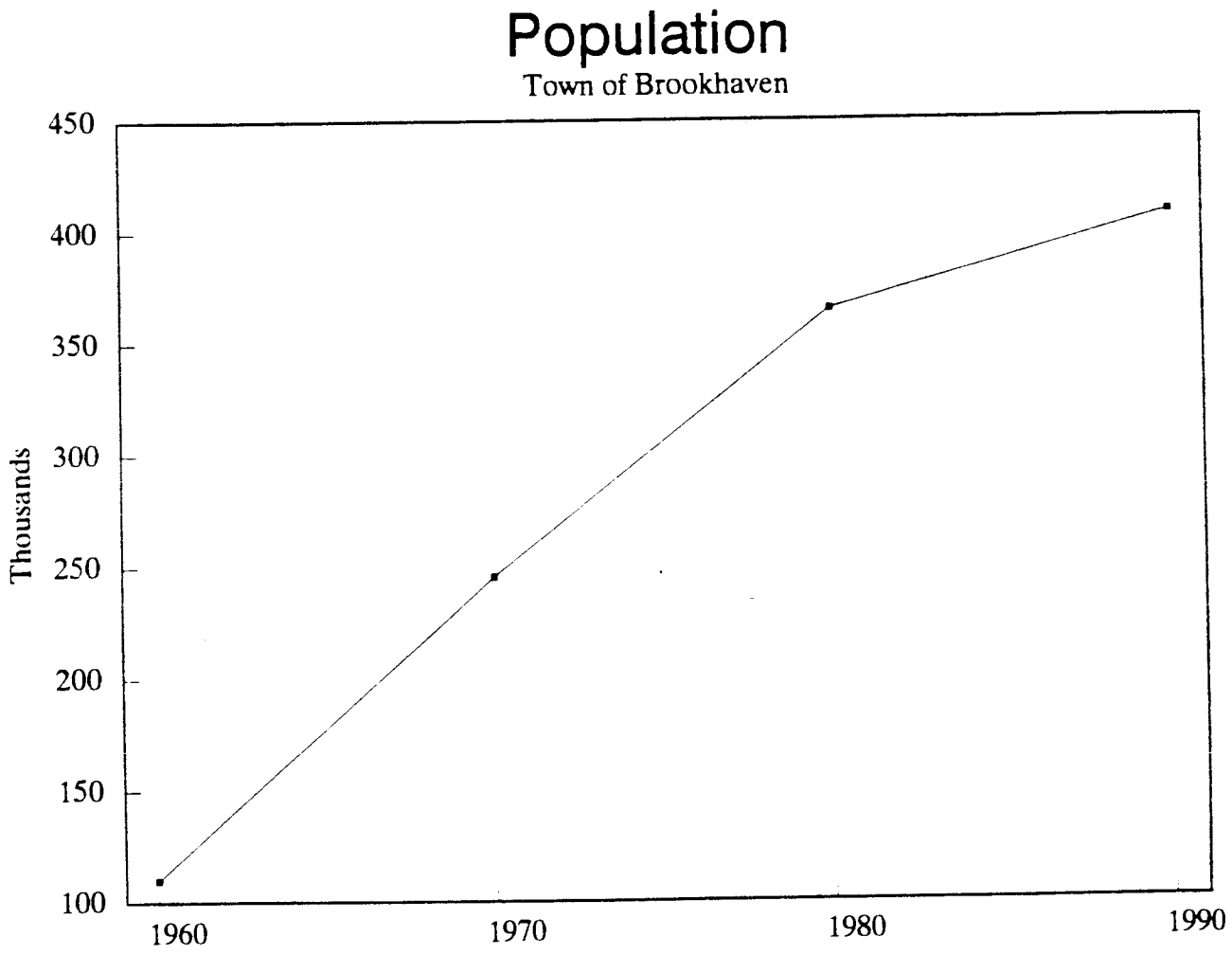
Function	1960 $		1983 $	Per capita $
Transportation	2,000	0.04%	6,612	0.06
Shared Services	34,500	0.66%	114,057	1.04
Land Use & Fac.	336,277	6.43%	1,111,732	10.12
Public Safety	94,602	1.81%	312,754	2.85
Administration	334,405	6.39%	1,105,543	10.06
Environment	137,228	2.62%	453,676	4.13
Highway	2,797,205	53.48%	9,247,560	84.15
Human Services	335,000	6.40%	1,107,510	10.08
Recreation	344,931	6.59%	1,140,342	10.38
Legislature	105,390	2.01%	348,419	3.17
Debt Service	569,764	10.89%	1,883,640	17.14
Employee Benefits	139,148	2.66%	460,023	4.19
Total	5,230,450	100.00%	17,291,868	157.34

Major Changes in Spending

Town of Brookhaven



in 1983 constant dollars


Population
Town of Brookhaven
Thousands
450
400
350
300
250
200
150
100
1960
1970
1980
1990

East Hampton Budget Expenditure Analysis
1960-1990

Overview

Population grew steadily in the Town of East Hampton between 1960 and 1990. The population rose from 8,827 to 16,121 during this period, and showed the greatest growth from 1970 to 1980. Expenditures also showed a rapid increasing pattern, rising from $2.6 million in 1960 to $14 million in 1990. Per capita expenditures rose from $293 in 1960 to $887 in 1990, showing that the increase in expenditures was beyond the proportion of increase in population.

The areas in which major increases in spending occurred were Environment, Public Safety, Shared Services, Employee Benefits, and Debt Service. Public Safety and Highway each held a place as one of the town's largest functions throughout the thirty-year period examined. Environment and Debt Service emerged as important functions in the 1980's, replacing areas such as Land Use and Facility Management, and Administration, which were important functions in earlier years. Employee Benefits in 1990 and Recreation in 1980 were large functions in these years.

Analysis by Function

Environment per capita expenditures rose from $5 in 1960 to $73 in 1990. Most of this expenditure was due to a $4 million expenditure for acquiring wetlands and farmland for an open space initiative. Other reasons for the increase were increasing costs of garbage and refuse disposal. However, most other municipalities spent most environmental funds for the latter rather than the former. Environment expenditures accounted for only 8% of the total budget in 1990 which was a 3% increase over 1980.

Debt Service expenditures rose from $14 per capita in 1960 to $139 per capita in 1990. Expenditures rose steadily out of proportion to population growth, from $120,000 in 1960 to $2.2 million in 1990. Debt Service became the second largest item in the 1990 budget.

Employee Benefit expenditures rose from $12 per capita in 1960 to $106 per capita in 1990, showing that it did not rise in proportion to population growth, but far beyond the rate of new growth. It was one of the smallest items in the 1980 budget and by 1990, ranked third.

Per capita expenditures in the area of Human Services at first decreased from $12 in 1960 to $9 in 1970. Human Services expenditures also dropped during this period from $109,000 to $95,000, showing that expenditures initially did not rise to keep up to population increase.

Between 1970 and 1980, Human Services expenditures declined from $95,000 to $91,000, and per capita expenditures dropped from $9 to $6, which was lower than its 1960 level.

By 1990, per capita Human Services expenditures had risen drastically, to $362, probably due in part for the relatively low per capita expenditures spent on Human Services in the earlier decades. This rise in expenditures was also due to the increasing amount of expenditures spent for youth and old age programs, and particularly substance abuse programs.

Land Use/Facility Management expenditures rose from $329,000 to $595,000 between 1960 and 1980, but per capita expenditures remained in the range of $37 to $42. This shows that the Town was raising expenditures in this functional area in proportion to population increase during this period.

Between 1980 and 1990, however, Land Use/Facility Management expenditures changed more than earlier decades. Per capita expenditures rose from $42 in 1980 to $66 in 1990. This rise in per capita expenditures was partly due to a few capital projects which included a Planning Computer System and Cemeteries, as well as some Urban Renewal Housing projects.

Shared Service per capita expenditures rose steadily from $17 in 1960 to $26 in 1970; to $39 in 1980; to $145 in 1990. However, the proportion of the budget for this item was reduced each decade so it now represents only 5% of all expenditures.

Recreation expenditures, which increased from $56,000 in 1960 to $489,000 in 1980, was paralleled by an increase in per capita expenditures, from $6 in 1960 to $35 in 1980. This was due to large expenditures for recreational capital projects in 1980, including a few ballfields and a bike path. Between 1980 and 1990, per capita expenditures for Recreation increased slightly to $39, showing that the Town increased its expenditure only in proportion to the population increase.

Legislative expenditures also showed a similar pattern to recreational expenditures. It increased in per capita expenditures in the early decade, from

1960-1970, but then remained relatively stable from 1970-1990, at about $8-$10 per capita.

Highway expenditures, which rose from $840,000 in 1960 to $1.6 million in 1990, rose in proportion to population increase, as is evidenced by the stability of per capita expenditures in this area. In 1960, per capita highway expenditures was $95, and in 1990 it was $97. This is the only area in which per capita expenditures remained stable throughout the period examined. In 1960, Highway accounted for 32.5% of the total budget, but in 1990 it accounted for only 11%.

Between 1960 and 1970, Public Safety expenditures increased, as did per capita public safety expenditures. In 1960, per capita public safety expenditures was $60, but by 1970 it had risen to $133. Between 1970 and 1980, during the period of greatest population growth, Public Safety per capita expenditures increased again from $133 to $214.

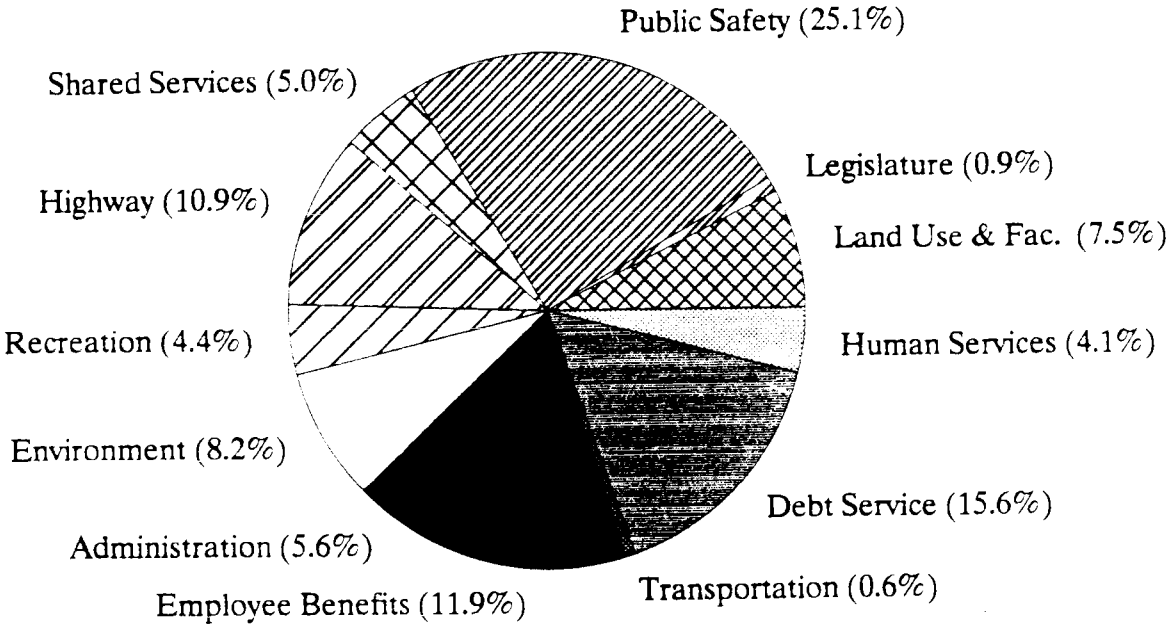
During 1980-1990 period, per capita expenditures only rose from $214 in 1980 to $223 per capita in 1990, where it comprised 25% of the total budget (which is 9% higher than any other category).

Transportation per capita expenditures increased from $4 in 1960 to $9 in 1970. This was mostly due to expenditures for improvements at the airport. Between 1970 and 1980, per capita expenditures decreased, showing that the Town did not increase its Transportation expenditures to keep up with population growth during this period. A small increase in budget of $21,000 was recorded between 1980 and 1990.

Administration expenditures increased from $231 thousand in 1960 to $800,000 in 1990. The smallest increase came during the period of greatest population growth, between 1970 and 1980, which is why per capita expenditures stabilized during this period. But overall, Administration per capita expenditures increased from $26 in 1960 to $50 in 1990. Each decade it represented a smaller proportion of the budgets.

Chart 1-3

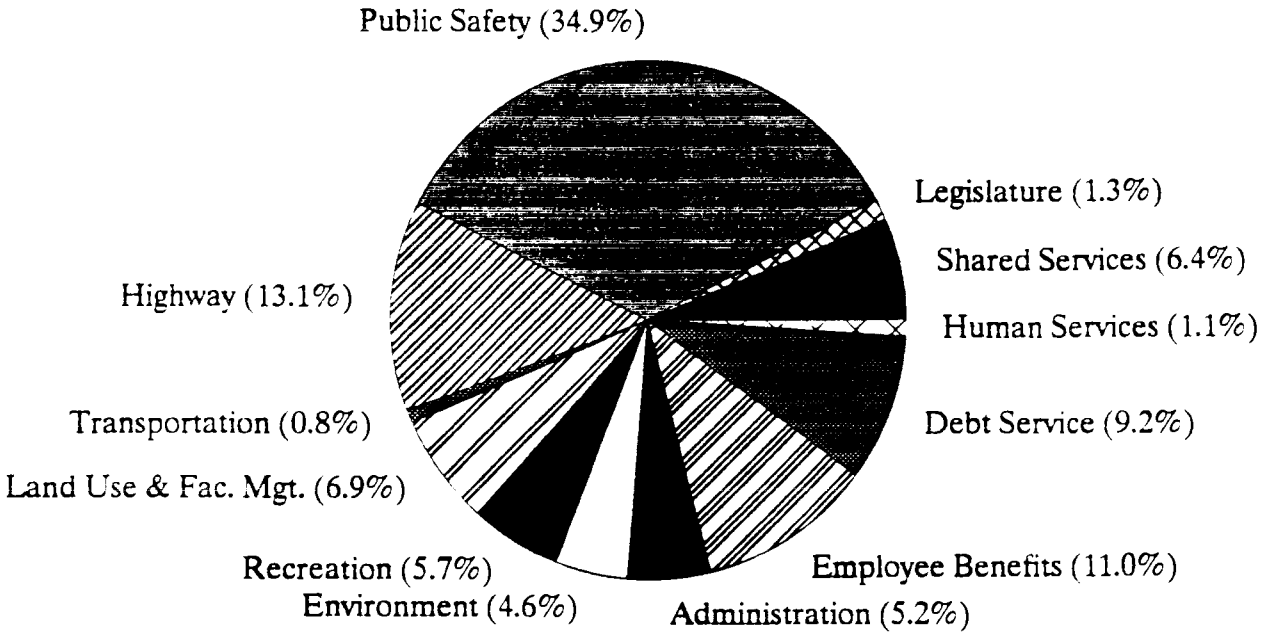
East Hampton Expenditures – 1990



Population = 16,132

Function	1990 $		1983 $	Per capita $
Land Use & Fac.	1,486,312	7.49%	1,071,631	66.43
Legislature	177,713	0.90%	128,131	7.94
Public Safety	4,988,046	25.14%	3,596,381	222.93
Shared Services	1,000,348	5.04%	721,251	44.71
Highway	2,171,587	10.95%	1,565,714	97.06
Recreation	870,032	4.39%	627,293	38.89
Environment	1,634,863	8.24%	1,178,736	73.07
Administration	1,107,927	5.58%	798,815	49.52
Employee Benefits	2,360,907	11.90%	1,702,214	105.52
Transportation	123,551	0.62%	89,080	5.52
Debt Service	3,104,153	15.65%	2,238,094	138.74
Human Services	813,299	4.10%	586,389	36.35
Total	19,838,738	100.00%	14,303,730	886.67

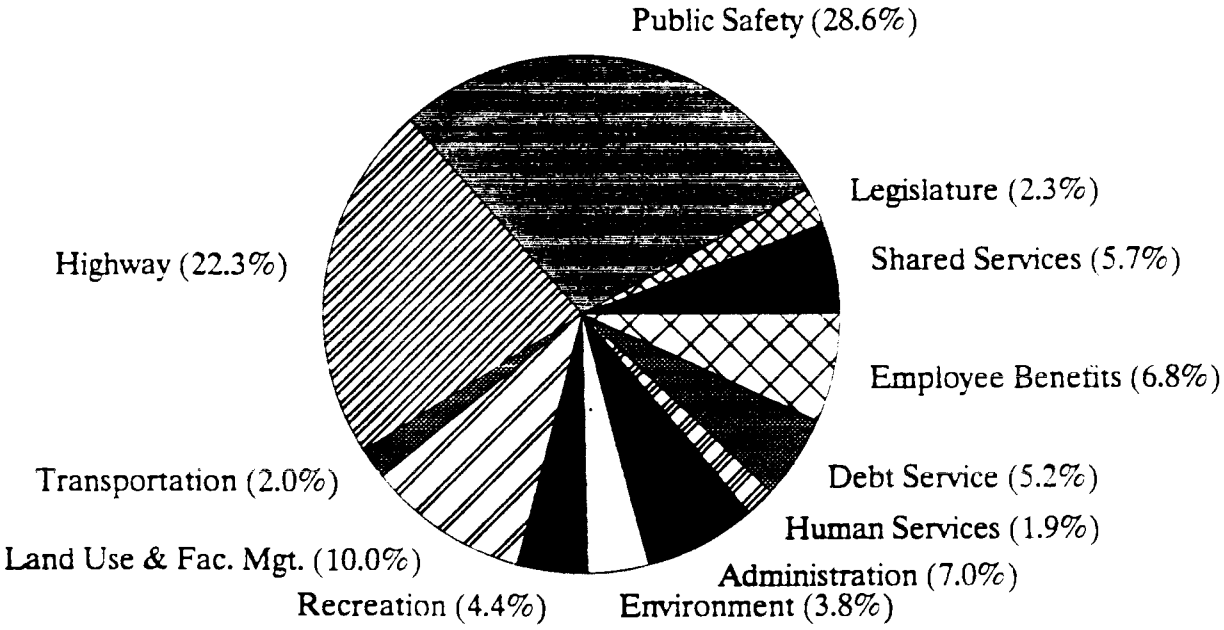
East Hampton Expenditures – 1980



Population = 14,029

Function	1980 $		1983 $	Per capita $
Shared Services	449,102	6.36%	546,557	38.96
Legislature	91,381	1.29%	111,211	7.93
Public Safety	2,467,254	34.93%	3,002,648	214.03
Highway	926,313	13.11%	1,127,323	80.36
Transportation	55,692	0.79%	67,777	4.83
Land Use & Fac. Mgt.	489,147	6.92%	595,292	42.43
Recreation	401,824	5.69%	489,020	34.86
Environment	322,708	4.57%	392,736	27.99
Administration	364,255	5.16%	443,298	31.60
Employee Benefits	775,100	10.97%	943,297	67.24
Debt Service	646,695	9.15%	787,028	56.10
Human Services	74,598	1.06%	90,786	6.47
Total	7,064,069	100.00%	8,596,972	612.80

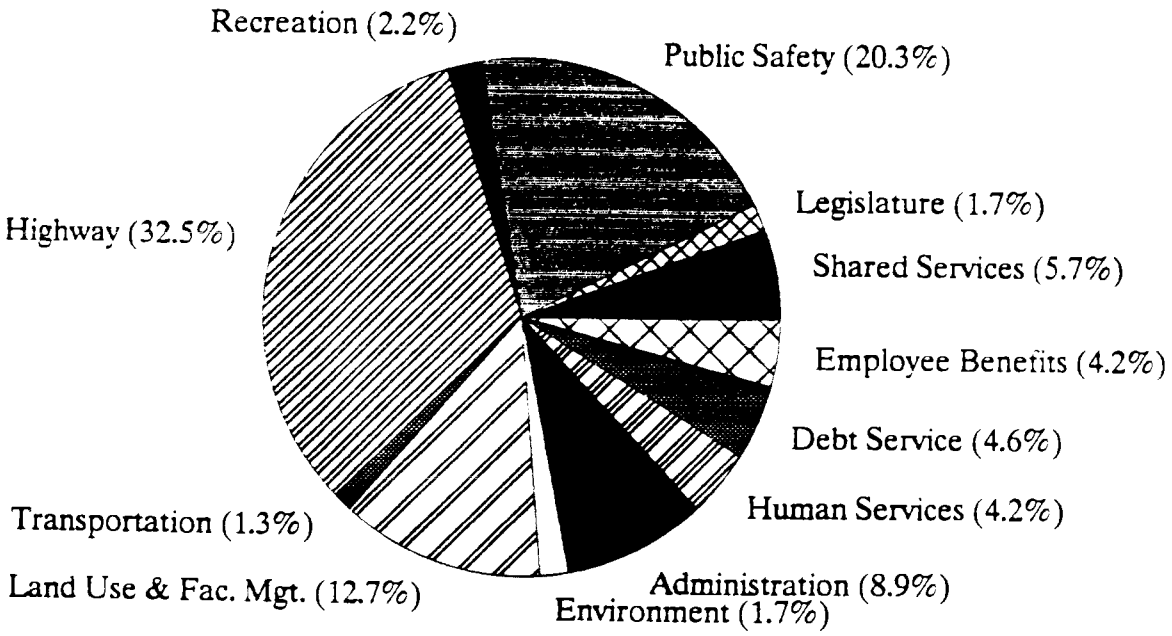
East Hampton Expenditures – 1970



Population = 10,980

Function	1970 $		1983 $	Per capita $
Shared Services	119,236	5.67%	289,147	26.33
Legislature	48,940	2.33%	118,680	10.81
Public Safety	601,505	28.59%	1,458,650	132.85
Highway	469,844	22.33%	1,139,372	103.77
Transportation	41,500	1.97%	100,638	9.17
Land Use & Fac. Mgt.	210,098	9.99%	509,488	46.40
Recreation	93,000	4.42%	225,525	20.54
Environment	79,630	3.78%	193,103	17.59
Administration	147,777	7.02%	358,359	32.64
Human Services	39,165	1.86%	94,975	8.65
Debt Service	110,038	5.23%	266,842	24.30
Employee Benefits	143,164	6.80%	347,173	31.62
Total	2,103,897	100.00%	5,101,950	464.66

East Hampton Expenditures – 1960

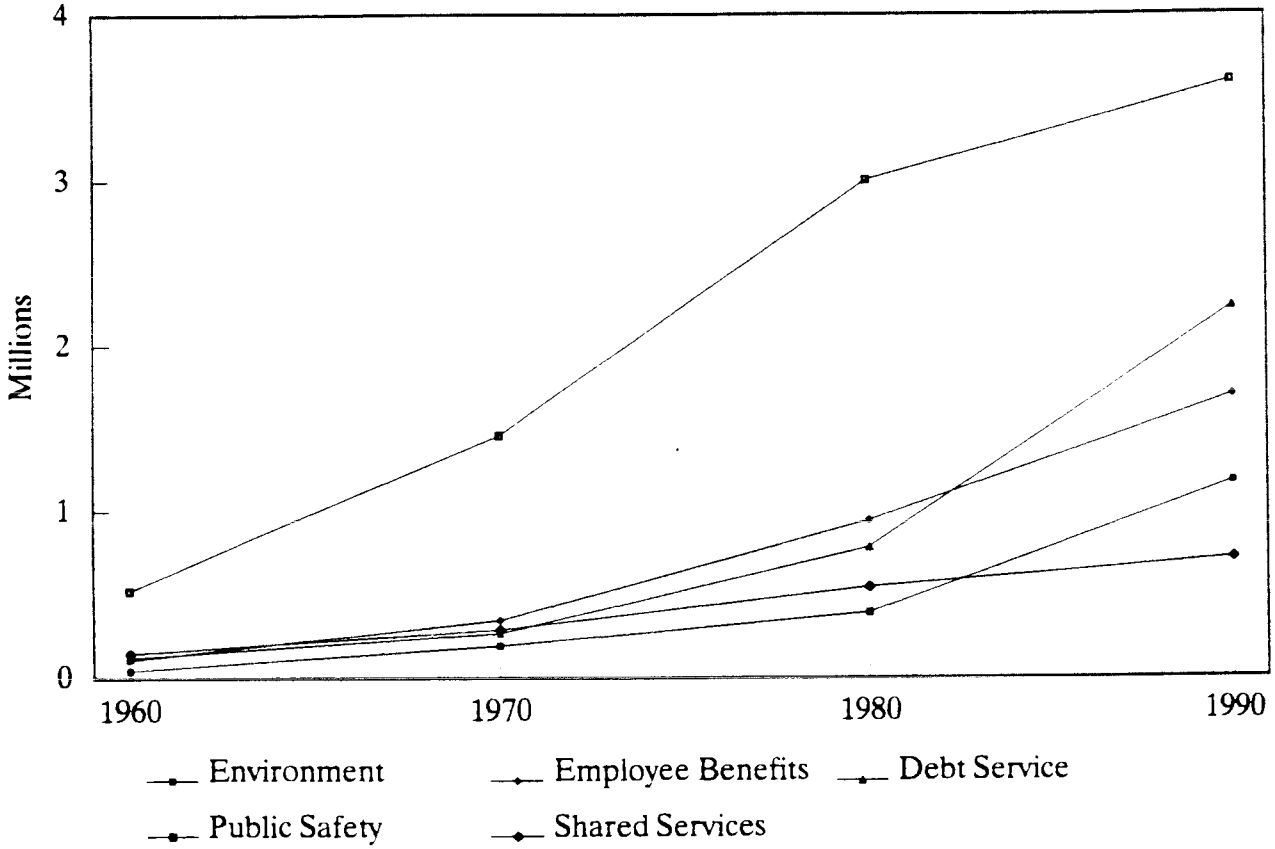


Population = 8,827

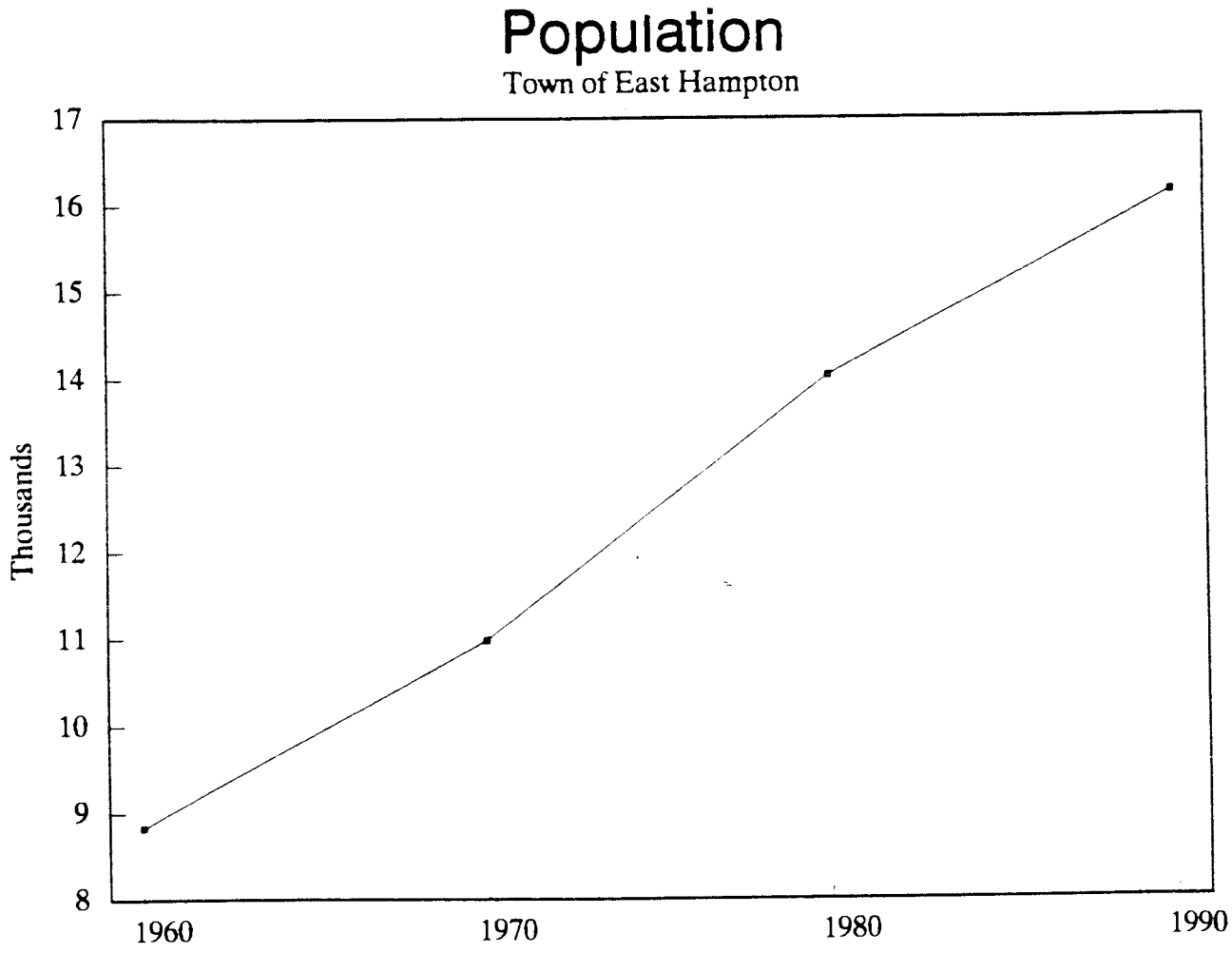
Function	1960 $		1983 $	Per capita $
Shared Services	44,400	5.67%	146,786	16.63
Legislature	13,000	1.66%	42,978	4.87
Public Safety	159,053	20.33%	525,829	59.57
Recreation	17,000	2.17%	56,202	6.37
Highway	254,044	32.47%	839,869	95.15
Transportation	10,000	1.28%	33,060	3.75
Land Use & Fac. Mgt.	99,465	12.71%	328,831	37.25
Environment	13,650	1.74%	45,127	5.11
Administration	69,845	8.93%	230,908	26.16
Human Services	33,090	4.23%	109,396	12.39
Debt Service	36,200	4.63%	119,677	13.56
Employee Benefits	32,700	4.18%	108,106	12.25
Total	782,447	100.00%	2,586,770	293.05

Major Changes in Spending

Town of East Hampton



in 1983 constant dollars


Population
Town of East Hampton
Thousands
17
16
15
14
13
12
11
10
9
8
1960
1970
1980
1990

HUNTINGTON BUDGET EXPENDITURE ANALYSIS
1960-1990

Overview

Huntington is unique in that is has three distinct decades of different population trends. During the first decade, from 1960 to 1970, population increased from 126,000 to 200,000. From 1970 to 1980, population remained stable at about 200,000. Between 1980 and 1990, population decreased from 201,000 to 191,000. Throughout the entire period, from 1960 to 1990, total expenditures increased from $17 million to $62 million.

The areas in which major increases in spending occurred were Environment, Employee Benefits, Debt Service, and Shared Services. Environment, Land Use and Facility Management and Debt Service each held a place as one of the largest functions of the town throughout the thirty-year period examined. Shared Services and Employee Benefits emerged as important functions in the 1960's and 1970's, to replace Administration and Recreation, which were important functions in earlier years. Highway held a place as one of the most important functions throughout the period examined, but did not greatly increase in expenditures.

Analysis by Function (Population Growth 1960-1970 and Stabilization 1970-1980)

The areas in which expenditures increased the most are Shared Services, Land Use and Facility Management, and Recreation. These areas also showed increases in per capita expenditures. Other areas which showed increases in expenditures and per capita are Debt Service and Employee Benefits.

Shared Service expenditures, which accounted for 7% of budget in 1960, rose from $1.2 million in that year to $2.1 million in 1970, where it still accounted for 7% of the total budget. This rise in expenditures is due to a wide expansion of general services which were not included in the 1960 budget.

Between 1970 and 1980, Shared Service expenditures increased again, even though population stabilized. By 1980, per capita was $16, and spending was $3.2 million. There was no significant increase in the number and type of Shared Service functions conducted. In 1980, Shared Services accounted for 8% of the total budget expenditures.

Recreation expenditures increased steadily from 1960 until 1980. In 1960 Recreation expenditures were only $1.2 million. By 1980 Recreation expenditures had risen to $3.9 million, where it accounted for 10% of the total budget. Per capita expenditures also increased steadily to $20. Between 1960 and 1970 the Town vastly increased its number of recreational facilities, which accounts for the increase in expenditures for these years.

Debt Service increased in expenditures between 1960 and 1970 from $2 million to $3.8 million. Per capita expenditures also increased during this period of growing population, from $16 to $19. Per capita expenditures increased again in 1980 to $27, where Debt Service accounted for 14% of the total budget. Most of the increases in Debt Service expenditures were a result of the additions to sewer districts, lighting districts, and water districts during the 1960's, all of which are still being financed.

Employee Benefit expenditures rose in 1970 and in 1980. Employee Benefit expenditures were $1.1 million in 1960, where they accounted for only 6.5% of the total budget. In 1980, expenditures were up to $5.6 million, where they accounted for 14% of the total budget. Only Highway expenditures accounted for more of the budget (21%) than their Employee Benefits in 1980. Per capita expenditures also increased in both decades, showing that expenditures did not rise and level out in the same proportion to the population growth and stabilization.

Land Use and Facility Management expenditures, which showed a great increase in the decade of population growth, from 1960-1970, remained relatively the same between 1970 and 1980. Between 1960 and 1970, Land Use/Facility Management expenditures increased from $2 million to $3.4 million. Per capita expenditures also increased during this period from $16 to $17. Between 1970 and 1980, per capita spending increased to $20.

Environment expenditures accounted for 10%, 10% and 12.5% of the total budget in 1960, 1970, and 1980, respectively. This shows that environment has always been an important concern for the Town of Huntington. Environment expenditures increased from $1.8 million in 1960, to $2.9 million in 1970, to $5 million in 1980. Because of the population increase during the 1960's, per capita spending remained stable between 1960 and 1970 at about $15. By 1980, however, per capita expenditures had risen to $25. This was due mostly to the rising costs of garbage and refuse disposal.

Transportation expenditures first appeared in 1980 where spending of $700,000 and a $4 per capita figure were recorded. This change was due to the implementation of a Town bus system.

Highway expenditures and Human Services expenditures both increased a little from 1960 to 1970, but overall, per capita expenditures increased or decreased a minimal amount from 1960 to 1980, showing that the Town raised expenditures in these areas mainly when there was a population increase.

Public Safety expenditures and Administration expenditures fluctuated between 1960 and 1980. This, coupled with the population increases during the 60's, caused per capita expenditures in these areas to remain stable.

Legislature expenditures went up between 1960 and 1980, from $79,000 to $148,000. Per capita expenditures stayed the same.

Analysis by Function
(Population Decline, 1980-1990)

Between 1980 and 1990, population in the Town of Huntington decreased from 201,512 to 191,474. Expenditures, however, increased in every function except for Highway, thus driving per capita expenditures way upward. Total per capita expenditures rose from $197 to $326, and overall spending rose from $40 million to $62.5 million.

The areas in which the largest expenditure increases took place were Environment, Debt Service and Employee Benefits.

Environment expenditures skyrocketed from $4.9 million in 1980 to $11.5 million in 1990. In 1990, Environment accounted for 18% of all budget expenditures. Per capita expenditures also increased from $25 to $60. This rise in expenditures was largely due to a $5.6 million expenditure for a 3rd refuse district, as well as additional accounts for sewage treatment and disposal, and various environmental protection programs related to closing the landfill and beginning construction of a resource recovery facility.

Debt Service expenditures increased from $5.5 million in 1980 to $9.3 million in 1990, where it accounted for 15% of total budget expenditures. Per capita expenditures for Debt Service in 1990 increased by $22 to $49.

Employee Benefit expenditures accounted for 14% of the budget in 1980 but only 10% in 1990. But expenditures increased from $5.6 million in 1980 to $6.2 million in 1990, with per capita expenditures rising to $32.

Shared Services spending also greatly increased in the last decade. Expenditures rose from $3.2 million to $9.3 million in 1990, where it accounted for 15% of the total budget expenditure.

Human Services spending, which showed a stable level of per capita expenditures up to 1980, increased significantly between 1980 and 1990. Expenditures increased from $1.3 million to $3.2 million. Per capita expenditures increased from $6 to $17. This was due in part to the increase in nutrition programs, old age programs, and drug abuse programs.

Recreation expenditures, which increased through 1980, increased again in 1990 to $4.3 million. Recreation's percentage of total budget expenditures dropped from 10% in 1980 to 7% in 1990. Per capita increased modestly from $20 to $23.

Land Use and Facility Management expenditures slightly increased from $4 million in 1980 to $4.5 million in 1990, where it now accounted for only 7% of the total budget. Additional accounts for a Crabmeadow water district and a Permit Review Board appear related to the increase..

Public Safety expenditures, which fluctuated through the 60's and 70's increased in between 1980 and 1990, from $585 thousand to $1.6 million. This largest increase occurred during a period of population decrease.

Transportation expenditures increased from $700,000 in 1980 to $1.5 million in 1990. This was mostly due to the increasing amount of money spent on the public bus system.

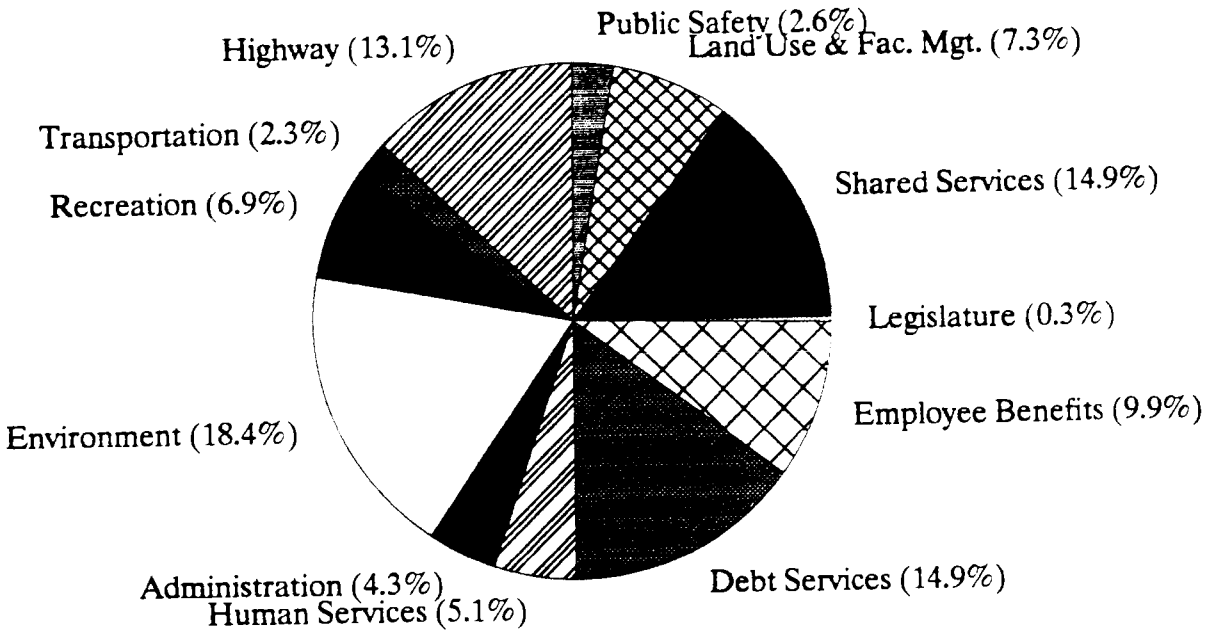
Administration spending increased from $1.5 million in 1980 to $2.7 million in 1990. Administration accounted for only 4% of all budget expenditures in 1980 and 1990.

Highway and Legislature are two areas in which expenditures remained constant between 1980 and 1990. Highway expenditures were $8.2

million and accounted for 13% of the total budget in 1990. Legislature expenditures were between $150,000 and $200,000.

Chart 1-4

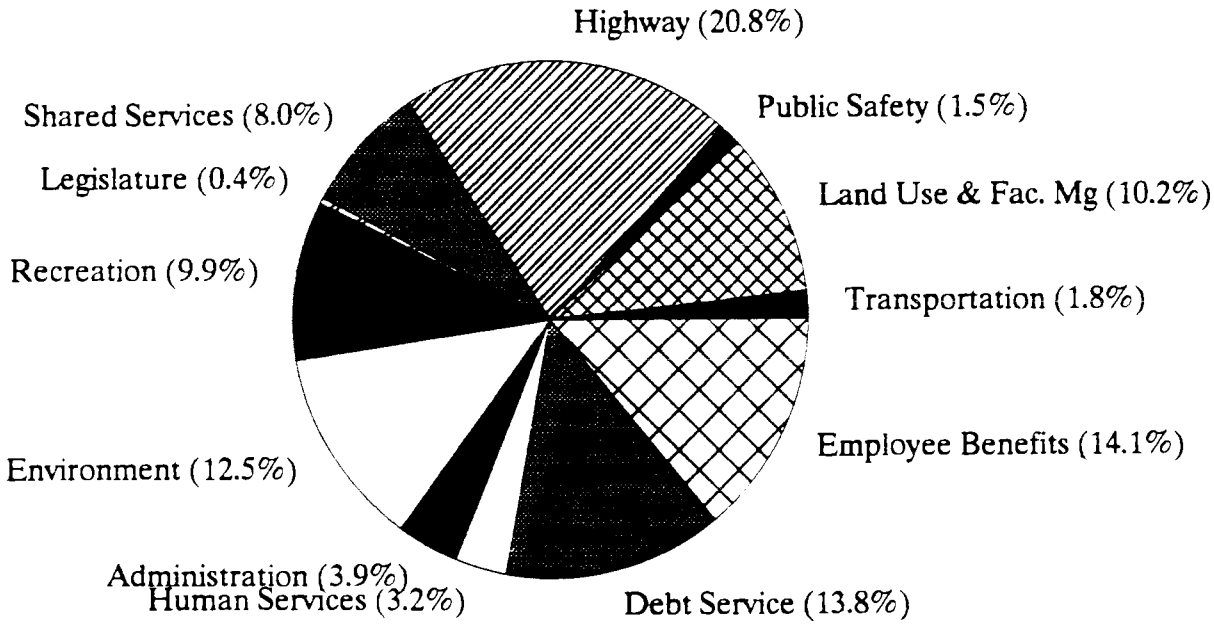
Huntington Expenditures – 1990



Population = 191,474

Function	1990 $		1983 $	Per capita $
Shared Services	12,889,184	14.87%	9,293,102	48.53
Land Use & Fac. Mgt.	6,299,438	7.27%	4,541,895	23.72
Public Safety	2,241,449	2.59%	1,616,085	8.44
Highway	11,348,518	13.09%	8,182,281	42.73
Transportation	2,019,368	2.33%	1,455,964	7.60
Recreation	5,999,555	6.92%	4,325,679	22.59
Environment	15,936,265	18.39%	11,490,047	60.01
Administration	3,748,796	4.33%	2,702,882	14.12
Human Services	4,405,934	5.08%	3,176,678	16.59
Debt Services	12,893,003	14.88%	9,295,855	48.55
Employee Benefits	8,605,564	9.93%	6,204,612	32.40
Legislature	282,349	0.33%	203,574	1.06
Total	86,669,423	100.00%	62,488,654	326.36

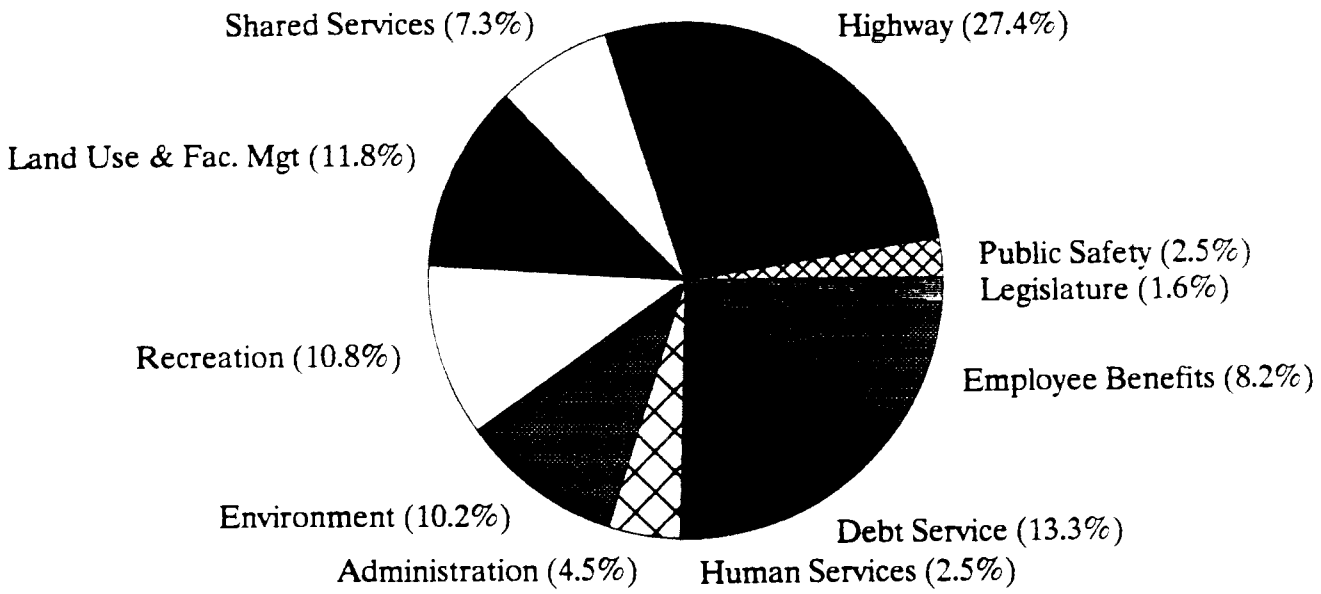
Huntington Expenditures – 1980



Population = 201,512

Function	1980 $		1983 $	Per capita $
Transportation	572,905	1.76%	697,225	3.46
Land Use & Fac. Mgt.	3,318,835	10.17%	4,039,022	20.04
Public Safety	480,865	1.47%	585,213	2.90
Highway	6,789,638	20.81%	8,262,989	41.00
Shared Services	2,621,955	8.04%	3,190,919	15.83
Legislature	121,820	0.37%	148,255	0.74
Recreation	3,240,056	9.93%	3,943,148	19.57
Environment	4,066,519	12.47%	4,948,954	24.56
Administration	1,266,187	3.88%	1,540,950	7.65
Human Services	1,044,659	3.20%	1,271,350	6.31
Debt Service	4,493,601	13.78%	5,468,712	27.14
Employee Benefits	4,603,832	14.11%	5,602,864	27.80
Total	32,620,872	100.00%	39,699,601	197.01

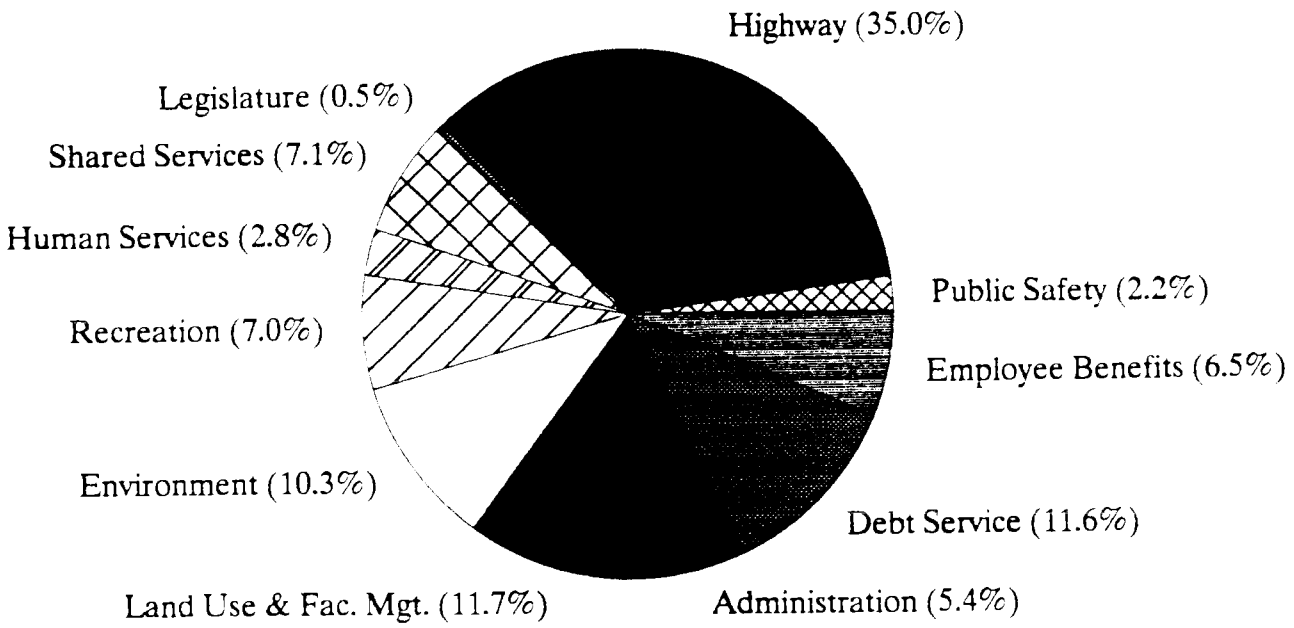
Huntington Expenditures – 1970



Population = 200,172

Function	1970 $		1983 $	Per capita $
Public Safety	291,641	2.47%	707,229	3.53
Highway	3,223,220	27.35%	7,816,309	39.05
Shared Services	863,248	7.33%	2,093,376	10.46
Land Use & Fac. Mgt.	1,396,473	11.85%	3,386,447	16.92
Recreation	1,268,961	10.77%	3,077,230	15.37
Environment	1,204,232	10.22%	2,920,263	14.59
Administration	528,927	4.49%	1,282,648	6.41
Human Services	293,616	2.49%	712,019	3.56
Debt Service	1,561,786	13.25%	3,787,331	18.92
Employee Benefits	967,734	8.21%	2,346,755	11.72
Legislature	185,100	1.57%	448,868	2.24
Total	11,784,938	100.00%	28,578,475	142.77

Huntington Expenditures – 1960

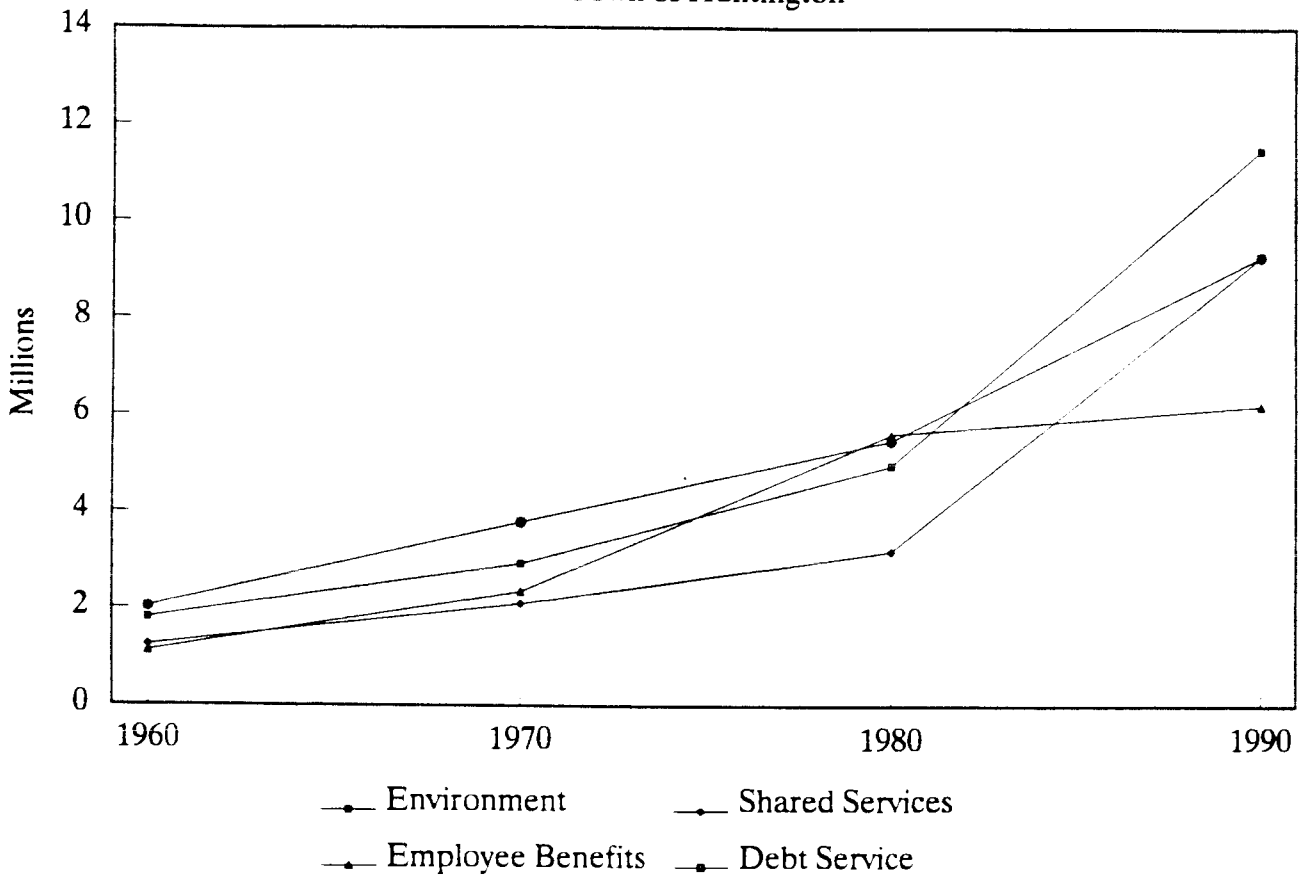


Population = 126,221

Function	1960 $		1983 $	Per capita $
Public Safety	113,805	2.16%	376,239	2.98
Highway	1,845,389	35.00%	6,100,856	48.33
Legislature	24,000	0.46%	79,344	0.63
Shared Services	374,164	7.10%	1,236,986	9.80
Human Services	148,122	2.81%	489,691	3.88
Recreation	369,304	7.00%	1,220,919	9.67
Environment	545,201	10.34%	1,802,435	14.28
Land Use & Fac. Mgt.	614,877	11.66%	2,032,783	16.10
Administration	283,363	5.37%	936,798	7.42
Debt Service	613,196	11.63%	2,027,226	16.06
Employee Benefits	341,320	6.47%	1,128,404	8.94
Total	5,272,741	100.00%	17,431,682	138.10

Major Changes in Spending

Town of Huntington



in 1983 constant dollars

Population
Town of Huntington
Thousands
220
210
200
190
180
170
160
150
140
130
120
110
1960
1970
1980
1990

ISLIP BUDGET EXPENDITURE ANALYSIS

Overview

The population of the Town of Islip grew from 172,959 in 1960 to 278,880 in 1970. By 1980, it had grown slightly more to a population of 298,897. In 1990, the population remained relatively the same at 299,387.

Total expenditures for the Town of Islip increased from $17.1 million in 1960 to $85.3 million in 1990. This increase was spread out equally over the years, increasing about $20 million every ten years.

The areas in which major increases in spending occurred were Environment, Debt Service, Shared Services, and Employee Benefits. Environment held a place as one of the largest functions of the Town throughout the thirty year period examined. Debt Service, Shared Services, and Employee Benefits emerged as important functions in the 1980's, replacing such things as Highway and Administration, which were important functions in earlier years.

Analysis by Function

Environment expenditures increased moderately between 1960 and 1980, representing a change in spending from $2 million to $6.7 million. By 1990, Environment expenditures had greatly increased to $21.2 million, or $71 per capita. This is mostly due to a $17 million account for garbage districts as well as increased costs for new waste disposal facilities and several recycling programs. Environment accounted for 25% of the total budget expenditure in 1990.

Employee Benefits expenditures increased steadily from 1960 to 1990, with the biggest increase in spending between 1970 and 1980. In 1960, Employee Benefits spending was $782 thousand. By 1990, spending had reached $9 million, where it accounted for 11% of the total budget. By comparison, in 1960, it accounted for only 1% of the total budget.

Debt Service expenditures increased from 1/2 million in 1960 to $14 million in 1990, representing an increase of $43 per capita. Debt Service accounted for 16% of the total budget (second only to Environment) in 1990.

Shared Services expenditures accounted for 6% of the budget in 1960, and amounted to $1.1 million. In 1990, Shared Services accounted for 9% of the total budget, and amounted to $7 million. Much of this increase in expenditures was due to the expansion and addition of many central services and the appearance of numerous interfund transfers.

Human Services expenditures showed moderate increases throughout 1960-1990. Human Services expenditures started out at $1.1 million, or $6 per capita in 1960. In 1990, Human Services expenditures reached $4 million. Almost all of this increase was due to the development of several drug and alcohol rehabilitation and prevention programs and facilities. Most of these programs were directed toward young people.

Recreation expenditures increased from $5 per capita in 1960 to $18 per capita in 1990. The biggest increase occurred between 1970 and 1980, when the Town increased its spending on the park system. In 1990, Recreation expenditures increased again, and amounted to $5.3 million and accounted for 6% of total budget.

Transportation expenditures increased from $462 thousand in 1960 to $2.3 million in 1990. Most of the expenditure increase went toward expansion of L. I. MacArthur Airport.

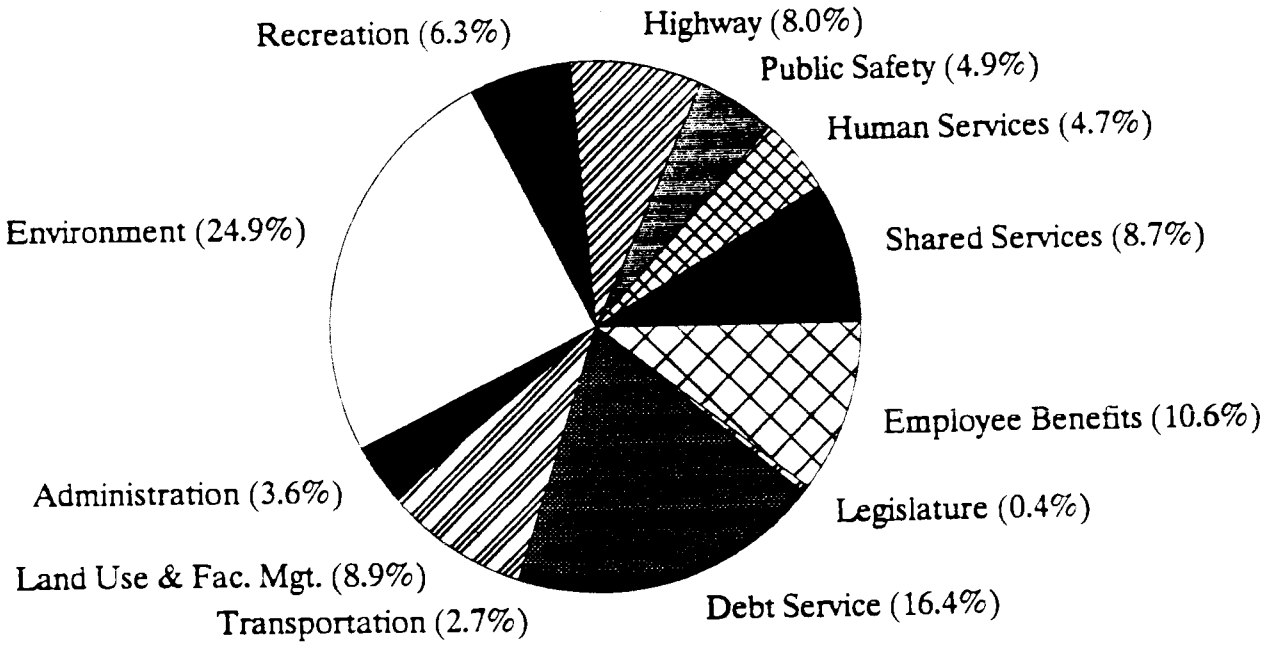
Land Use and Facility Management expenditures increased from $3 million in 1960 to $7.6 million in 1990, increasing per capita from $17 to $25. However, the proportion of the budget dropped from 17.5% to 9% during the study period.

Legislature and Administration continued to decline as a portion of the budget. Public Safety continued to increase as a portion of the budget, while going from $530,000 in 1960 to $4.1 million in 1990.

Highway expenditures increased overall between 1960 and 1990, but in relatively the same proportion as population increase, and spasmodically, not consistently through the years. Highway accounted for only 8% of the total budget in 1990, whereas in 1960 it accounted for 30% of the total budget.

Chart 1-5

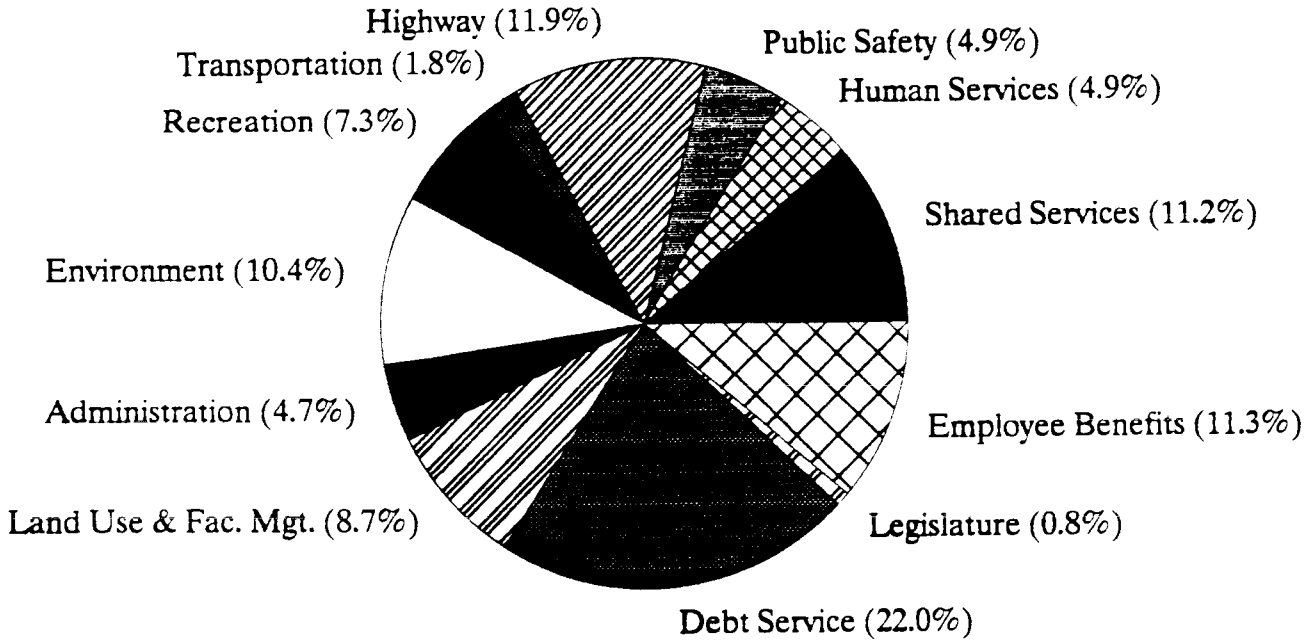
Islip Expenditures – 1990



Population = 299,587

Function	1990 $		1983 $	Per capita $
Shared Services	10,269,565	8.68%	7,404,356	24.72
Human Services	5,523,952	4.67%	3,982,769	13.29
Public Safety	5,782,984	4.89%	4,169,531	13.92
Highway	9,494,663	8.02%	6,845,652	22.85
Recreation	7,402,770	6.26%	5,337,397	17.82
Environment	29,446,402	24.88%	21,230,856	70.87
Administration	4,298,100	3.63%	3,098,930	10.34
Land Use & Fac. Mgt.	10,582,994	8.94%	7,630,339	25.47
Transportation	3,157,800	2.67%	2,276,774	7.60
Debt Service	19,380,000	16.38%	13,972,980	46.64
Legislature	500,100	0.42%	360,572	1.20
Employee Benefits	12,504,400	10.57%	9,015,672	30.09
Total	118,343,730	100.00%	85,325,829	284.81

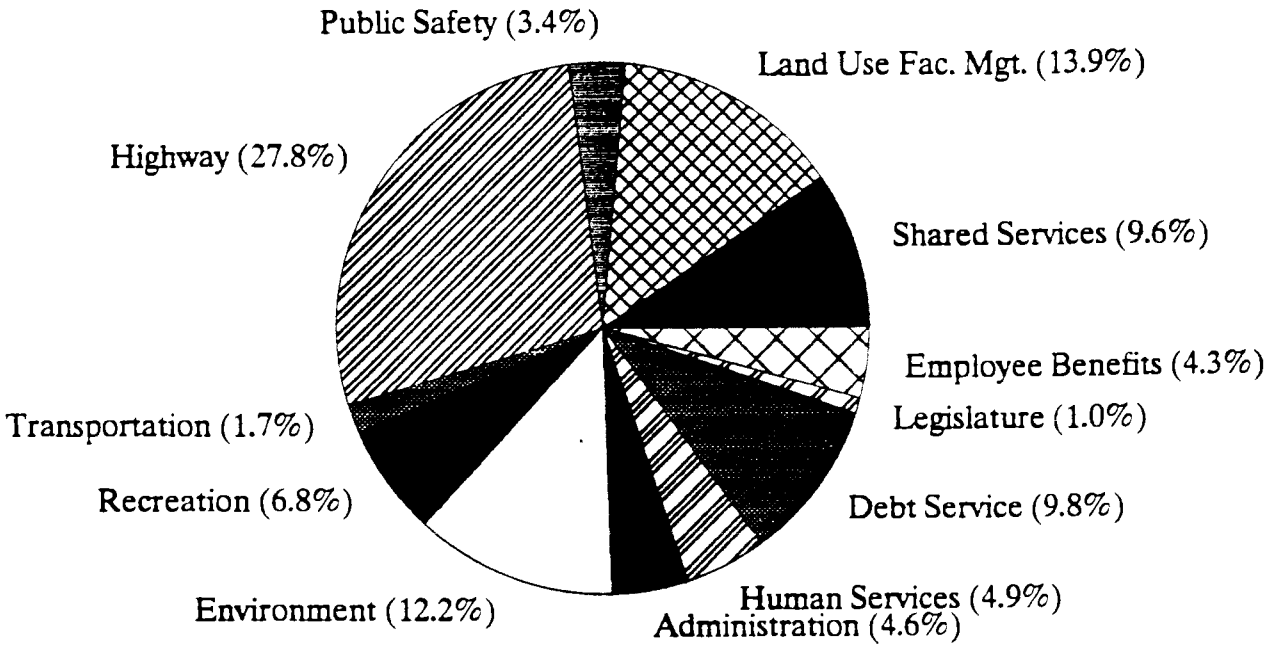
Islip Expenditures – 1980



Population = 298,897

Function	1980 $		1983 $	Per capita $
Shared Services	6,006,654	11.23%	7,310,098	24.46
Human Services	2,595,288	4.85%	3,158,465	10.57
Public Safety	2,628,325	4.92%	3,198,672	10.70
Highway	6,380,874	11.93%	7,765,524	25.98
Transportation	951,890	1.78%	1,158,450	3.88
Recreation	3,924,158	7.34%	4,775,700	15.98
Environment	5,543,962	10.37%	6,747,002	22.57
Administration	2,531,236	4.73%	3,080,514	10.31
Land Use & Fac. Mgt.	4,660,923	8.72%	5,672,343	18.98
Debt Service	11,785,977	22.04%	14,343,534	47.99
Legislature	437,365	0.82%	532,273	1.78
Employee Benefits	6,027,209	11.27%	7,335,113	24.54
Total	53,473,861	100.00%	65,077,689	217.73

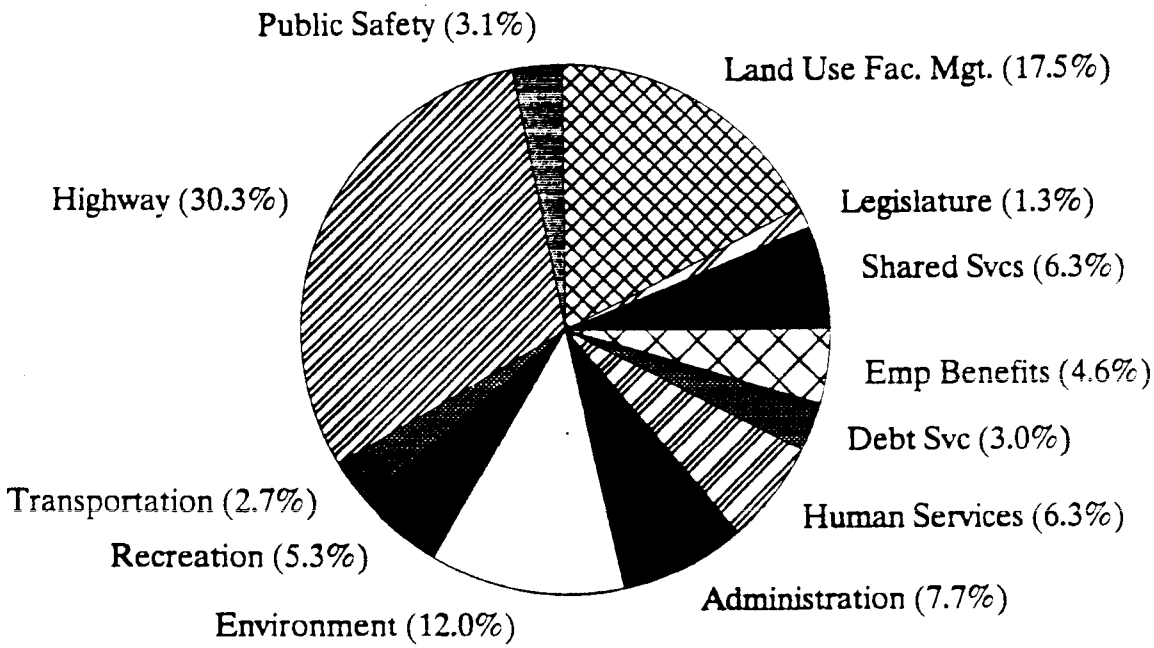
Islip Expenditures – 1970



Population = 278,880

Function	1970 $		1983 $	Per capita $
Shared Services	1,768,547	9.57%	4,288,726	15.38
Land Use Fac. Mgt.	2,577,190	13.94%	6,249,686	22.41
Public Safety	633,782	3.43%	1,536,921	5.51
Highway	5,132,297	27.76%	12,445,820	44.63
Transportation	317,309	1.72%	769,474	2.76
Recreation	1,252,549	6.77%	3,037,431	10.89
Environment	2,259,676	12.22%	5,479,714	19.65
Administration	842,456	4.56%	2,042,956	7.33
Human Services	914,594	4.95%	2,217,890	7.95
Debt Service	1,807,225	9.77%	4,382,521	15.71
Legislature	185,534	1.00%	449,920	1.61
Employee Benefits	797,500	4.31%	1,933,938	6.93
Total	18,488,659	100.00%	44,834,998	160.77

Islip Expenditures – 1960

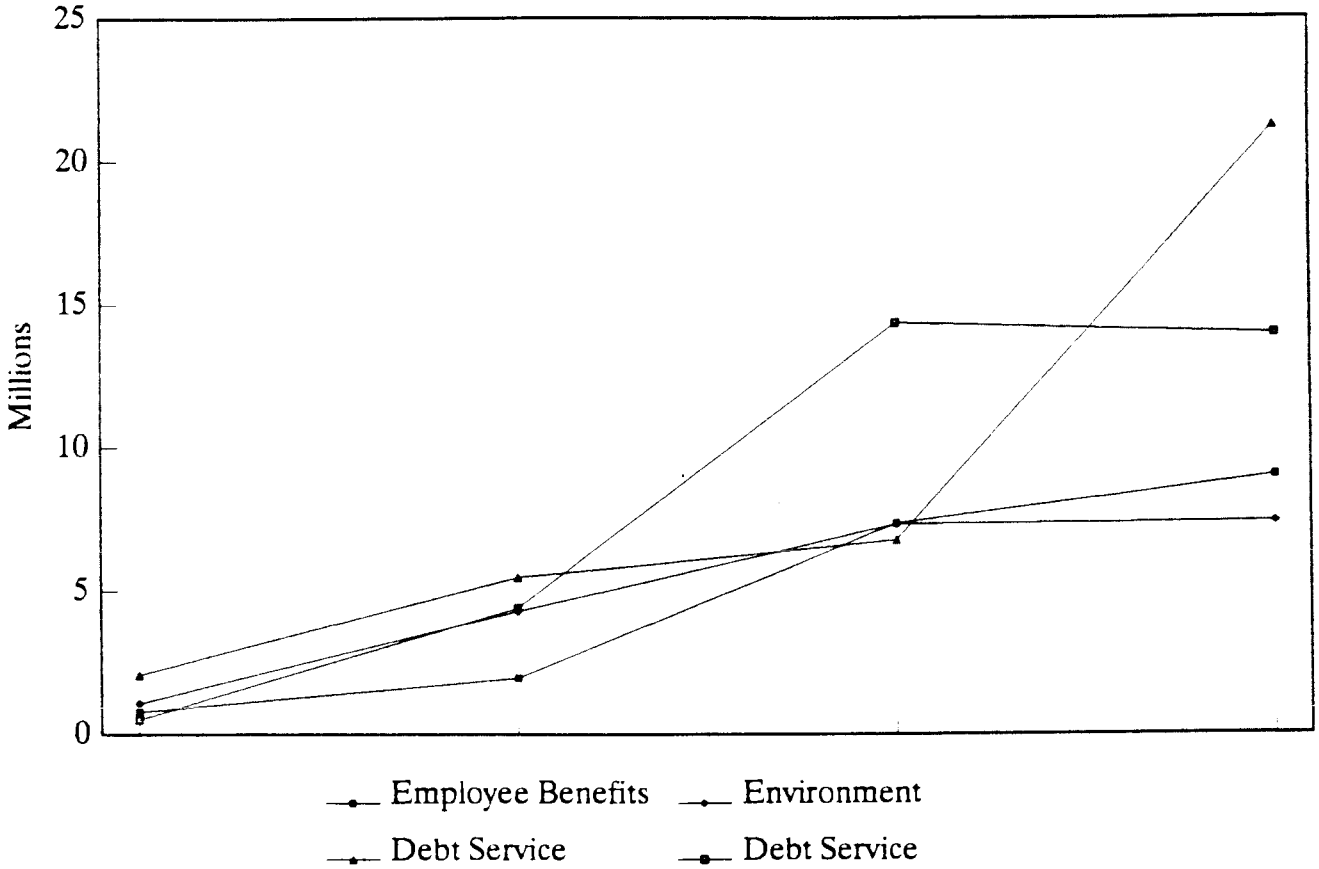


Population = 172,959

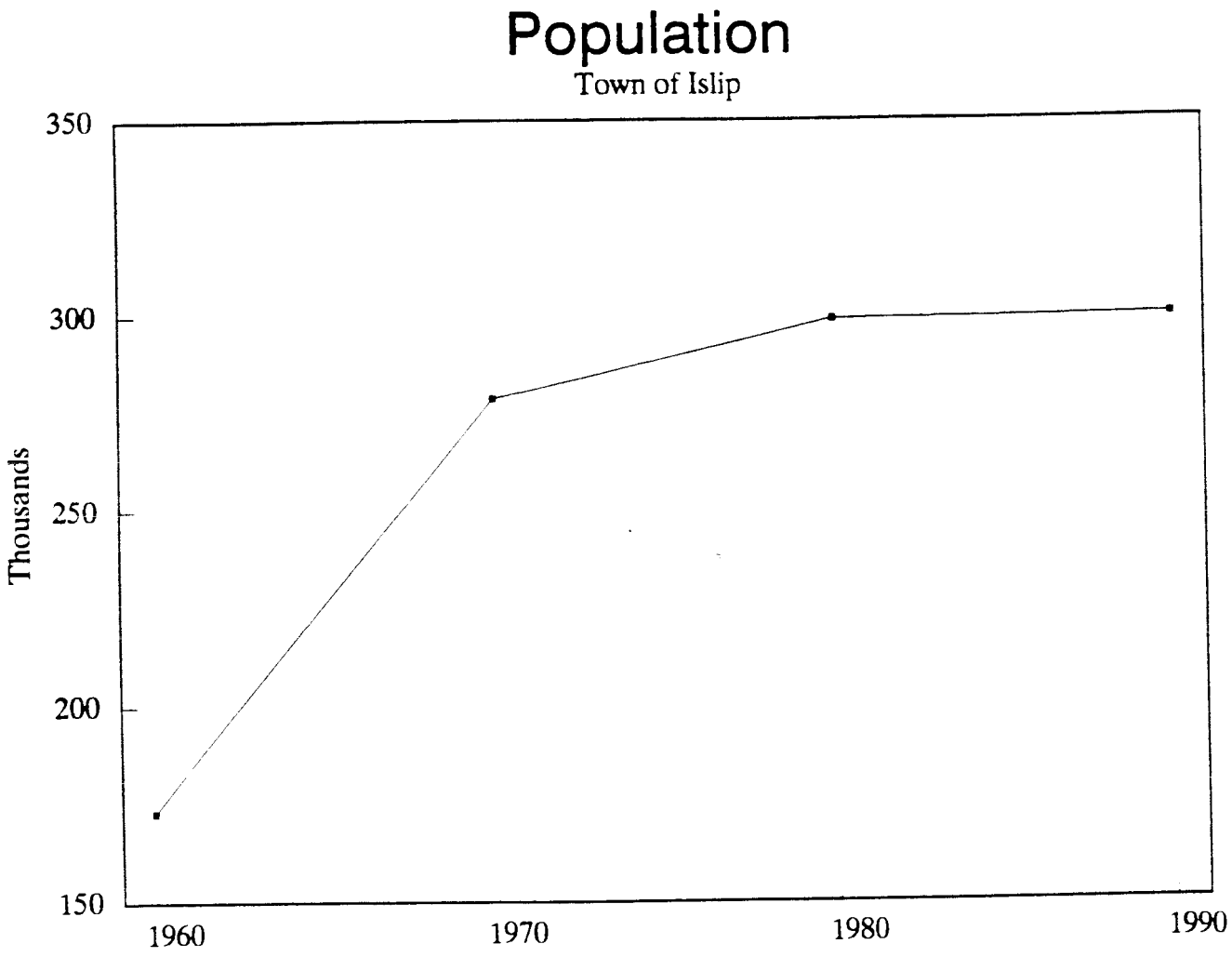
Function	1960 $		1983 $	Per capita $
Shared Svcs	324,710	6.27%	1,073,491	6.21
Legislature	66,520	1.29%	219,915	1.27
Land Use Fac. Mgt.	906,817	17.52%	2,997,937	17.33
Public Safety	160,333	3.10%	530,061	3.06
Highway	1,568,060	30.30%	5,184,006	29.97
Transportation	139,655	2.70%	461,699	2.67
Recreation	274,970	5.31%	909,051	5.26
Environment	618,554	11.95%	2,044,940	11.82
Administration	396,885	7.67%	1,312,102	7.59
Human Services	326,955	6.32%	1,080,913	6.25
Debt Svc	155,384	3.00%	513,700	2.97
Emp Benefits	236,650	4.57%	782,365	4.52
Total	5,175,493	100.00%	17,110,180	98.93

Major Changes in Spending

Town of Islip



in 1983 constant dollars


Population
Town of Islip
350
300
250
200
150
Thousands
1960
1970
1980
1990

RIVERHEAD BUDGET EXPENDITURE ANALYSIS
POPULATION GROWTH 1960-1990

Overview

The Town of Riverhead's population grew steadily from 1960 to 1990, from 14,519 to 23,011. Total Expenditures increased from $3.7 million in 1960 to $15.6 million in 1990. Per capita expenditures increased from $253 to $679 during this period.

The areas in which major increases in spending occurred were Public Safety, Employee Benefits, Debt Service, and Administration. Public Safety held the place as one of the larger functions of the Town throughout the thirty-year period examined. Debt Service and Employee Benefits emerged as important functions of the Town in the 1980's, replacing Highway as a major function of the Town. Administration emerged as an important function in the 1970's and 1980's, but was not an important portion of the budget in the 1980's, although it was an area of major spending increase.

Analysis by Function

Public Safety expenditures increased constantly from $607,000 in 1960 to $3.8 million in 1990. Per capita Public Safety expenditures also increased from $42 to $165 during this period. Public Safety accounted for 17% of the budget in 1960 and about 23-24% of the budget in 1970, in 1980, and in 1990. This shows that Public Safety was always an important concern for the Town of Riverhead. The increases in expenditures were for the increasing cost of police and law enforcement for an expanding population.

Administration expenditures increased from $261 thousand in 1960, where it accounted for 7% of budget, to $1 million in 1990, where it again accounted for 7% of the total budget. Per capita expenditures also increased from $18 to $45. These rises in expenditures were due to the expansion of Town administration to include a separate finance department, auditor, tax collector, and central purchasing department.

Employee Benefits grew exponentially in between 1960 and 1990. In 1960, Employee Benefit per capita expenditures were only $18, and expenditures accounted for only 7% of the total budget. By 1990, Employee Benefit per capita expenditures had risen to $114, where it accounted for 17% of all expenditures. Employee Benefit spending had risen from $259 thousand to $2.6 million over these years.

Human Services per capita expenditures remained constant from 1960 to 1990. Expenditure increases went from $172 thousand in 1960 to $295 thousand in 1990. The fact that per capita expenditures remained constant until 1980 shows that the Town raised expenditures in the same proportion as population increase during these years.

Debt Service expenditures, which also remained relatively constant in per capita until 1980, increased very sharply between 1980 and 1990. Per capita expenditures rose sharply from $27 to $99 between 1980 and 1990. This was probably due to inflation and economic recession at a time when capital items had to be financed. Debt Service expenditures rose from $382 thousand in 1960 to $555 thousand in 1980. The latter figure was 300,000 below the 1970 level. By 1990, Debt Service had increased to $2.3 million, where it comprised 14.5% of the entire budget expenditure.

Environment expenditures, which increased modestly between 1960 and 1970, from $172 thousand to $225 thousand, increased greatly afterwards. Environment expenditures in 1980 were $576 thousand, which reflected a rise in per capita expenditures from $12in 1970 to $28 in 1980, where it remained stable until 1990. Spending in 1990 for Environment was $677 thousand. The increase in expenditures between 1970 and 1980 was probably due to the increased cost of sanitation services and sewer treatment and disposal. Between 1980 and 1990, Environment expenditures increased in proportion to population increase.

Recreation expenditures increased between 1960 and 1990, from $112 thousand to $776 thousand, reflecting a per capita increase from $8 to $34. Per capita expenditures moved up steadily in each decade.

Shared Services expenditures went up 10 times between 1960 and 1990, from $90 thousand to $899,000, where it accounted for approximately 6% of the entire budget expenditure. This increase came mostly in between 1970 and 1980, when per capita rose from $8 to $35.

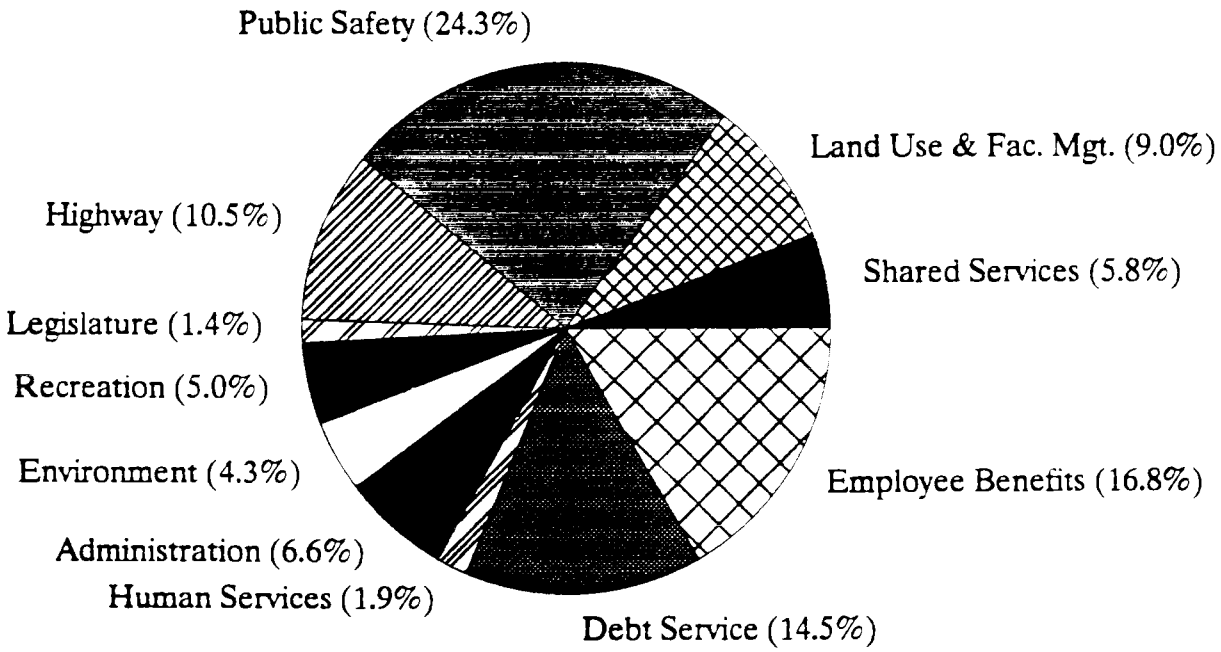
Land Use/Facility Management expenditures increased from $499 thousand in 1960 to $587 thousand in 1970. Spending increased greatly in 1980 but decreased between 1980 and 1990. But between 1970 and 1980, the item increased greatly, to $2.1 million. This was due in part to a $600 thousand expenditure for a drainage capital project and expendi-

tures for community development. By 1990, expenditures had decreased back to $1.4 million.

Highway expenditures increased slightly between 1960 and 1990, but overall, highway per capita expenditure was less in 1990 than in 1960. In 1960 spending was $75 per capita, and in 1990 it was $71 per capita. Also, Highway accounted for 30% of the total budget expenditure in 1960, but only 10.5% of the total budget expenditure in 1990.

Chart 1-6

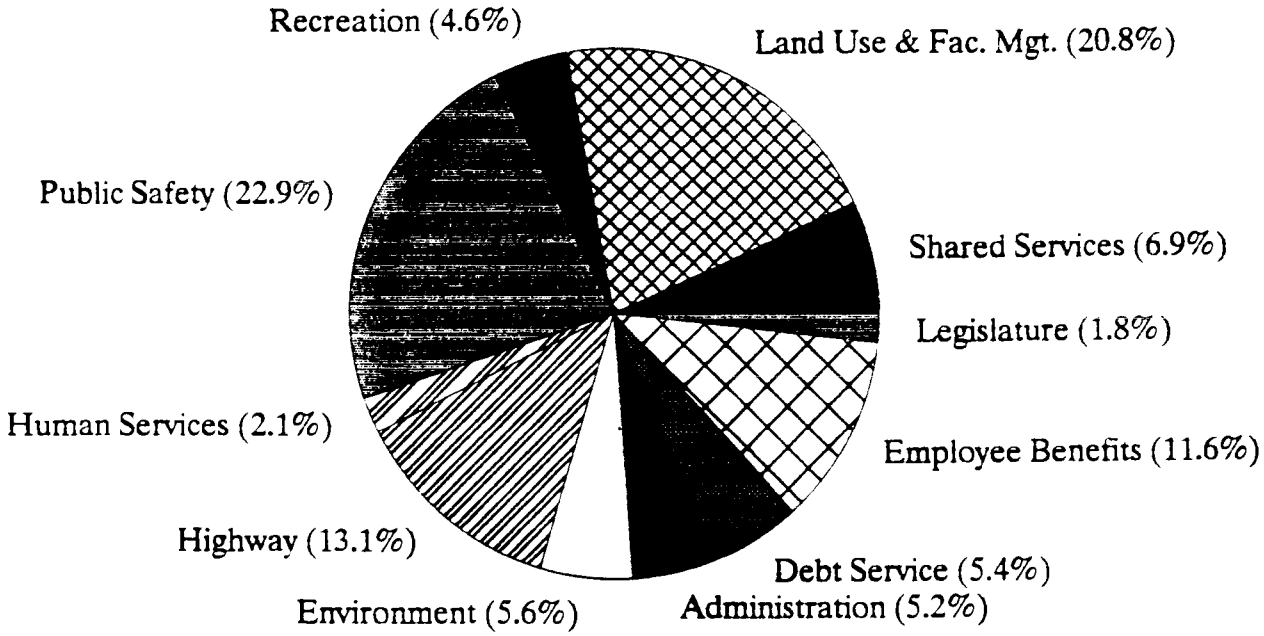
Riverhead Expenditures – 1990



Population = 23,011

Function	1990 $		1983 $	Per capita $
Shared Services	1,247,200	5.75%	899,231	39.08
Land Use & Fac. Mgt.	1,947,910	8.99%	1,404,443	61.03
Public Safety	5,263,195	24.28%	3,794,764	164.91
Highway	2,276,700	10.50%	1,641,501	71.34
Legislature	303,000	1.40%	218,463	9.49
Recreation	1,076,650	4.97%	776,265	33.73
Environment	938,850	4.33%	676,911	29.42
Administration	1,433,335	6.61%	1,033,435	44.91
Human Services	409,050	1.89%	294,925	12.82
Debt Service	3,144,019	14.51%	2,266,838	98.51
Employee Benefits	3,633,000	16.76%	2,619,393	113.83
Total	21,672,909	100.00%	15,626,167	679.07

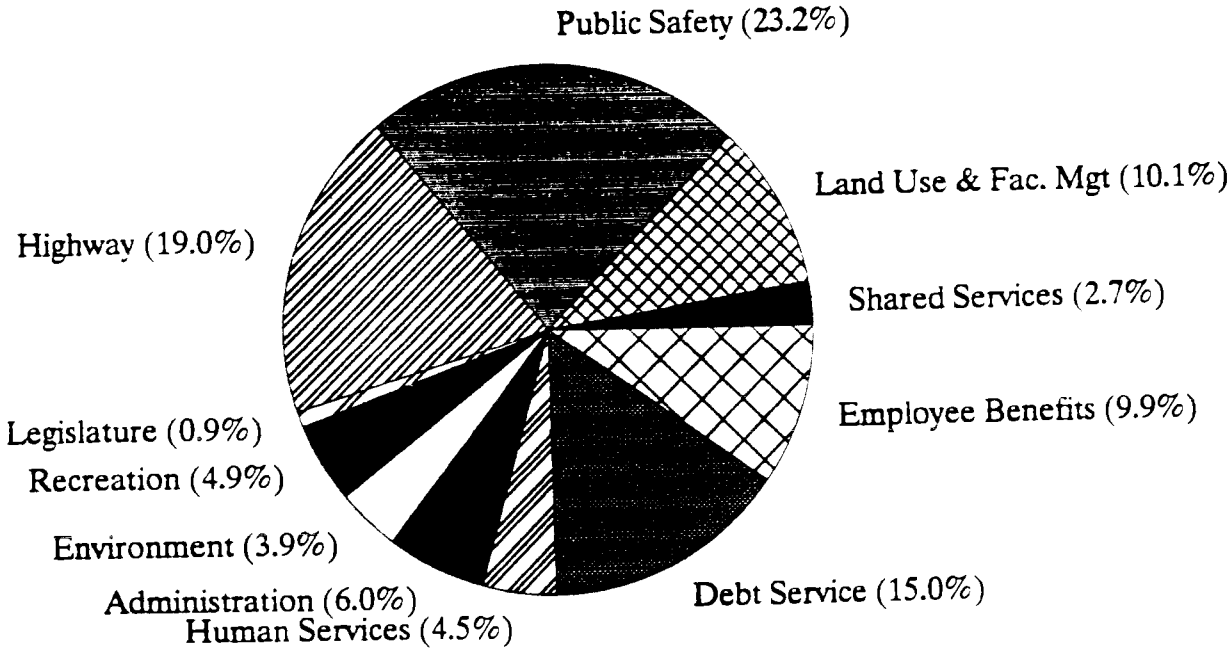
Riverhead Expenditures – 1980



Population = 20,243

Function	1980 $		1983 $	Per capita $
Shared Services	581,309	6.88%	707,453	34.95
Land Use & Fac. Mgt.	1,757,353	20.81%	2,138,699	105.65
Recreation	387,744	4.59%	471,884	23.31
Public Safety	1,933,148	22.89%	2,352,641	116.22
Human Services	179,650	2.13%	218,634	10.80
Highway	1,103,502	13.07%	1,342,962	66.34
Environment	472,996	5.60%	575,636	28.44
Administration	438,494	5.19%	533,647	26.36
Debt Service	455,973	5.40%	554,919	27.41
Employee Benefits	982,586	11.64%	1,195,807	59.07
Legislature	151,102	1.79%	183,891	9.08
Total	8,443,857	100.00%	10,276,174	507.64

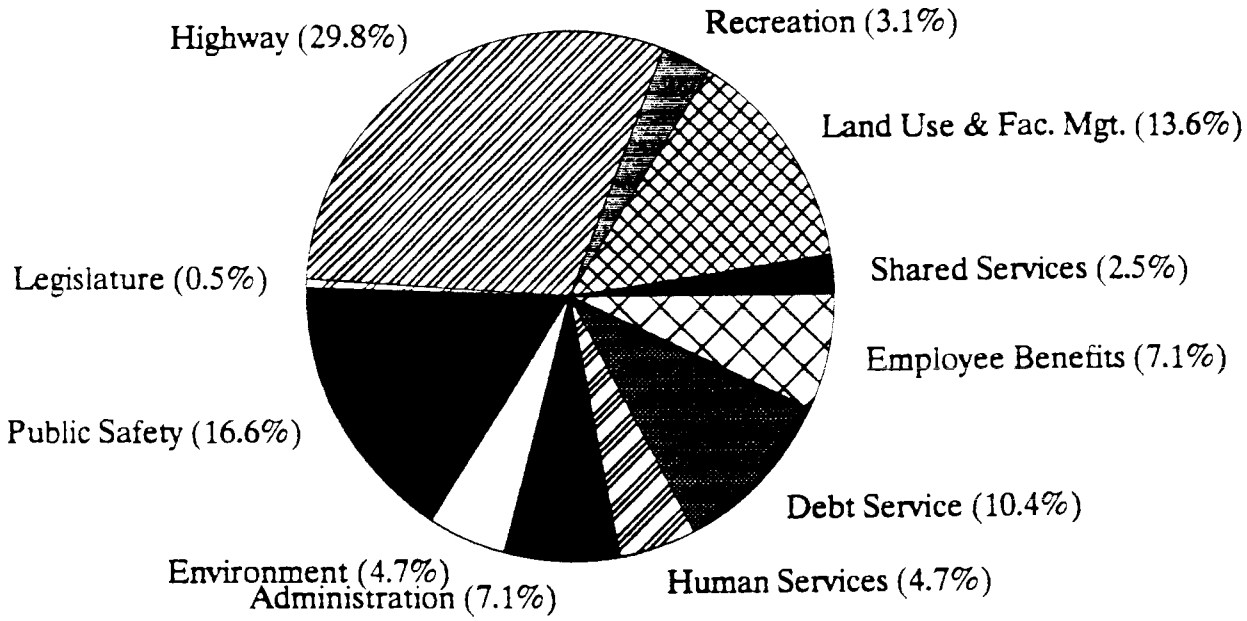
Riverhead Expenditures – 1970



Population = 18,909

Function	1970 $		1983 $	Per capita $
Shared Services	64,250	2.67%	155,806	8.24
Land Use & Fac. Mgt.	242,006	10.07%	586,865	31.04
Public Safety	557,087	23.19%	1,350,936	71.44
Highway	455,485	18.96%	1,104,551	58.41
Legislature	22,500	0.94%	54,563	2.89
Recreation	118,058	4.91%	286,291	15.14
Environment	92,604	3.85%	224,565	11.88
Administration	144,196	6.00%	349,675	18.49
Human Services	108,750	4.53%	263,719	13.95
Debt Service	360,601	15.01%	874,457	46.25
Employee Benefits	237,200	9.87%	575,210	30.42
Total	2,402,737	100.00%	5,826,637	308.14

Riverhead Expenditures – 1960

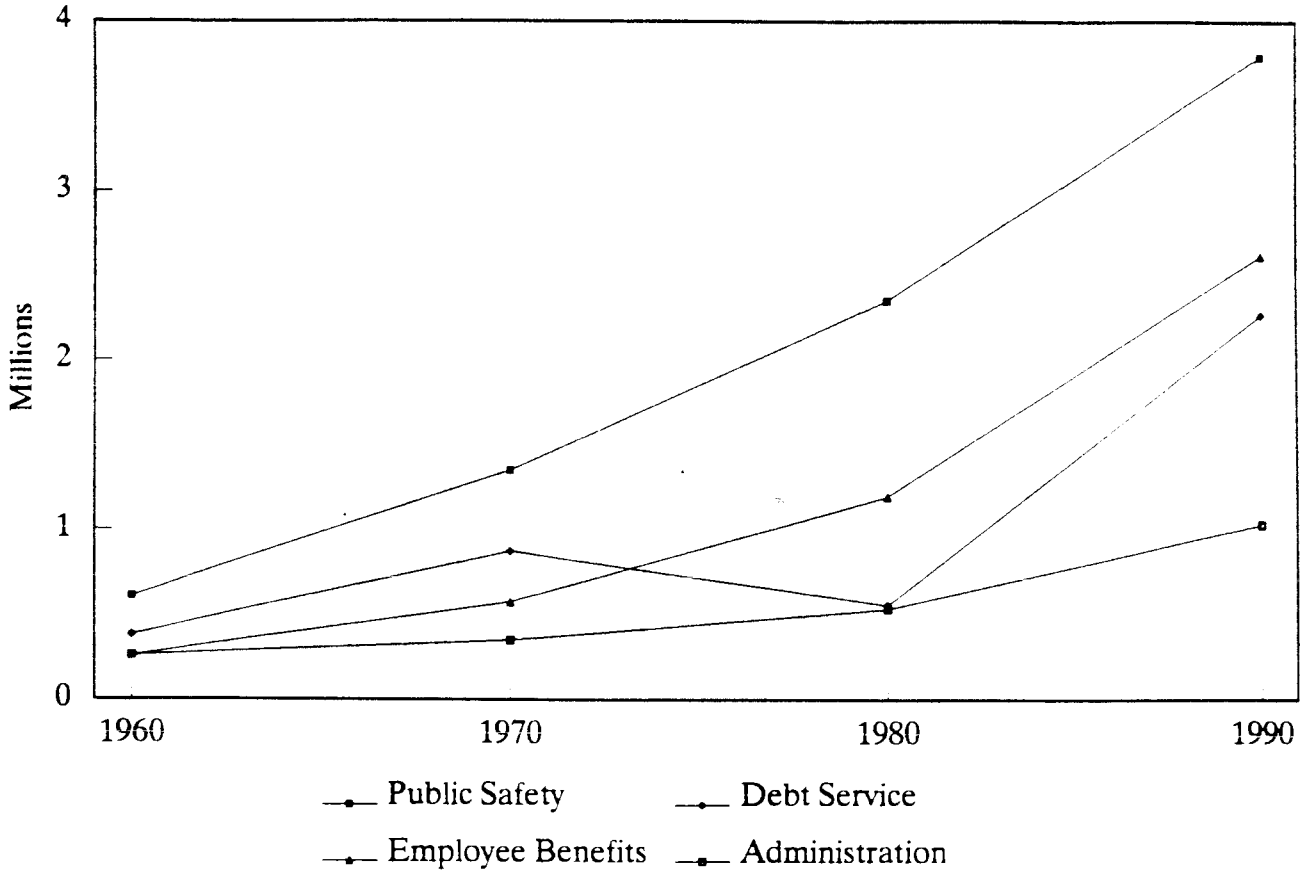


Population = 14,519

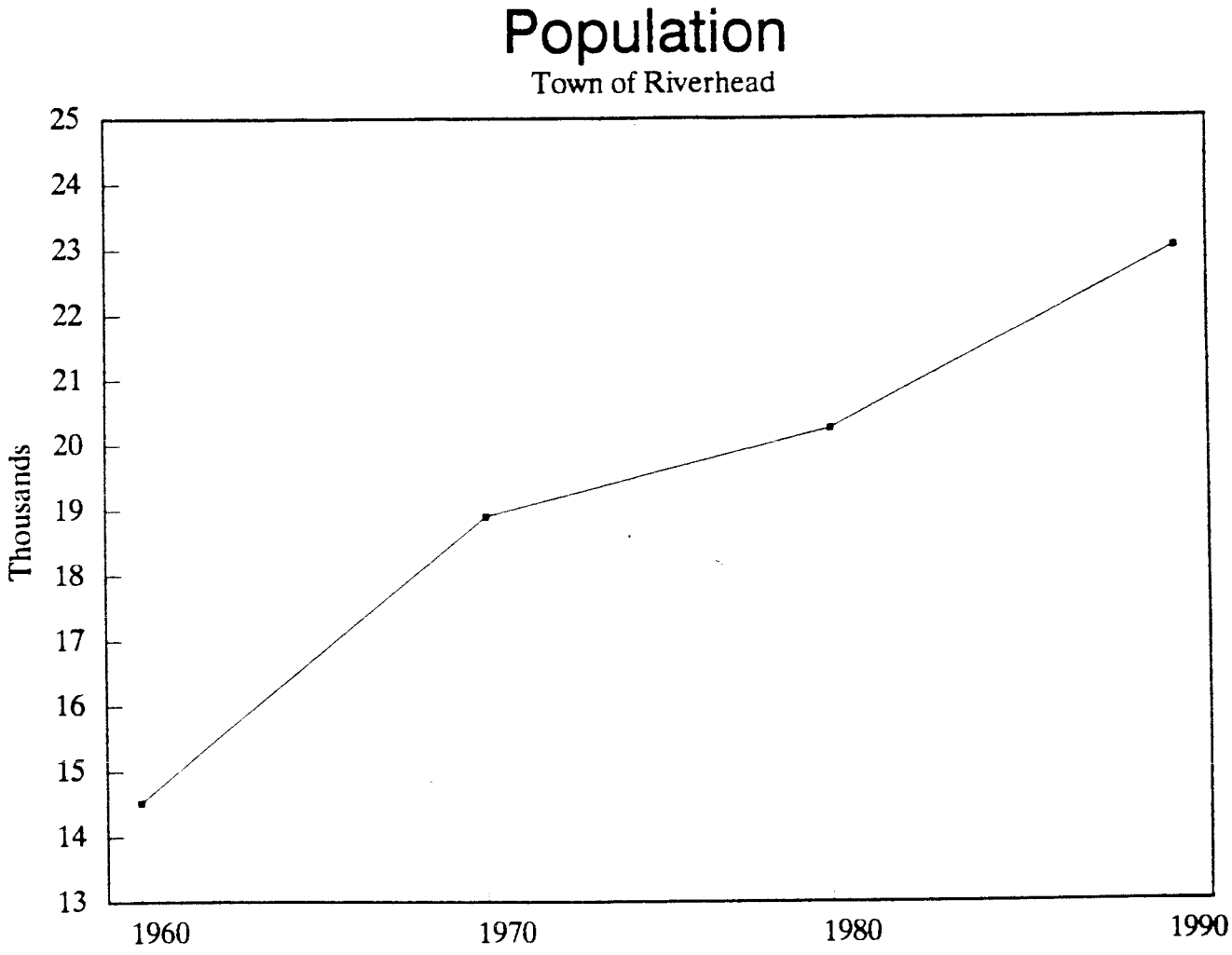
Function	1960 $		1983 $	Per capita $
Shared Services	27,300	2.46%	90,254	6.22
Land Use & Fac. Mgt.	151,040	13.61%	499,338	34.39
Recreation	33,880	3.05%	112,007	7.71
Highway	330,861	29.81%	1,093,826	75.34
Legislature	6,000	0.54%	19,836	1.37
Public Safety	183,700	16.55%	607,312	41.83
Environment	52,124	4.70%	172,322	11.87
Administration	79,000	7.12%	261,174	17.99
Human Services	52,130	4.70%	172,342	11.87
Debt Service	115,549	10.41%	382,005	26.31
Employee Benefits	78,250	7.05%	258,695	17.82
Total	1,109,834	100.00%	3,669,111	252.71

Major Changes in Spending

Town of Riverhead



in 1983 constant dollars


Population
Town of Riverhead
Thousands
25
24
23
22
21
20
19
18
17
16
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14
13
1960
1970
1980
1990

SHELTER ISLAND BUDGET EXPENDITURE ANALYSIS

Overview

Population in the Town of Shelter Island grew steadily from 1,312 in 1960 to 2,263 in 1990. Total Expenditures increased from $437 thousand to $1.9 million over this period of time. Per capita expenditures also increased steadily, from $333 in 1960 to $845 in 1990.

The areas in which major increases in spending occurred were Employee Benefits, Public Safety and Environment. Public Safety and Administration in addition to Highway held a place as one of the largest functions of the Town in 1960 over the thirty-year period examined. Public Safety continued to increase in percentage while Administration decreased. Employee Benefits emerged as an important function in the 1970's and 1980's replacing Legislature, which was a major expenditure in earlier years. Highway maintained a place as one of the Town's largest functions throughout the thirty-year period, but it was not an area of major spending increases and its proportion of the budget decreased each decade. (See Table A-Major Changes in Spending).

Analysis by Function

Public Safety expenditures increased from $43 per capita in 1960 to $104 per capita in 1990. This represents a change in spending of $383,000 on Public Safety. In 1990, Public Safety accounted for 23% of the total budget, more than any other functional category. This rise in expenditures was largely due to increased spending on Public Safety administration.

Employee Benefits also increased tremendously over the period 1960-1990. In 1960 and 1970, Employee Benefits were not even recognized or accounted for in the budget and were probably included in other expenses. There was probably very little spent on Employee Benefits. In 1980, Employee Benefits were $81 per capita. By 1990, expenditures on Employee Benefits had risen to $150 per capita.

Administration expenditures increased from $36 per capita in 1960 to $73 per capita in 1990, where it comprised 8.7% of the budget, which was 2% less than it accounted for in 1960. This shows that all the increases in Administration expenditures were slightly less than increases in the total budget expenditure.

Environment expenditures, which have become so high in most towns, also increased in Shelter Island. In 1960, however, the Town spent almost nothing on environment ($728 total). By 1990, Environment expenditures had risen to $141 thousand, and per capita was $62. This was due to spending on refuse and garbage disposal, an account which first appeared in the 1980 budget.

Per capita expenditures remained relatively stable in two areas, Highway and Debt Service. Per capita expenditures in these two areas were similar from 1960 to 1990, showing that the Town probably increased its expenditures due to population increases.

Highway expenditures, which remained between $158 and $157 per capita in 1960 and in 1990 (although it fluctuated in between), increased from $208 thousand to $355 thousand between 1960 and 1990. The per capita figures suggest that Highway expenditures increased as a result of increase in population. Highway's percent of the total budget changed from 47% to 19%.

Surprisingly, Debt Service per capita expenditures remained relatively stable, from $12 in 1960 to $14 in 1990, where it represented only 2% of the total budget.

Shared Service expenditures increased from $30 thousand in 1960 to $105 thousand in 1970, increasing per capita expenditure from $23 to $119. After this initial increase, expenditures decreased, down to $157 thousand or $76 per capita, and slightly increased again in 1990. Overall, Shared Service expenditures increased from $23 per capita to $81 per capita.

Land Use/Facility Management expenditures remained stable from 1960 to 1980, staying between $15,000 and $20,000. In 1990 expenditures increased to $104 thousand, or $46 per capita, compared to $14 per capita in 1980.

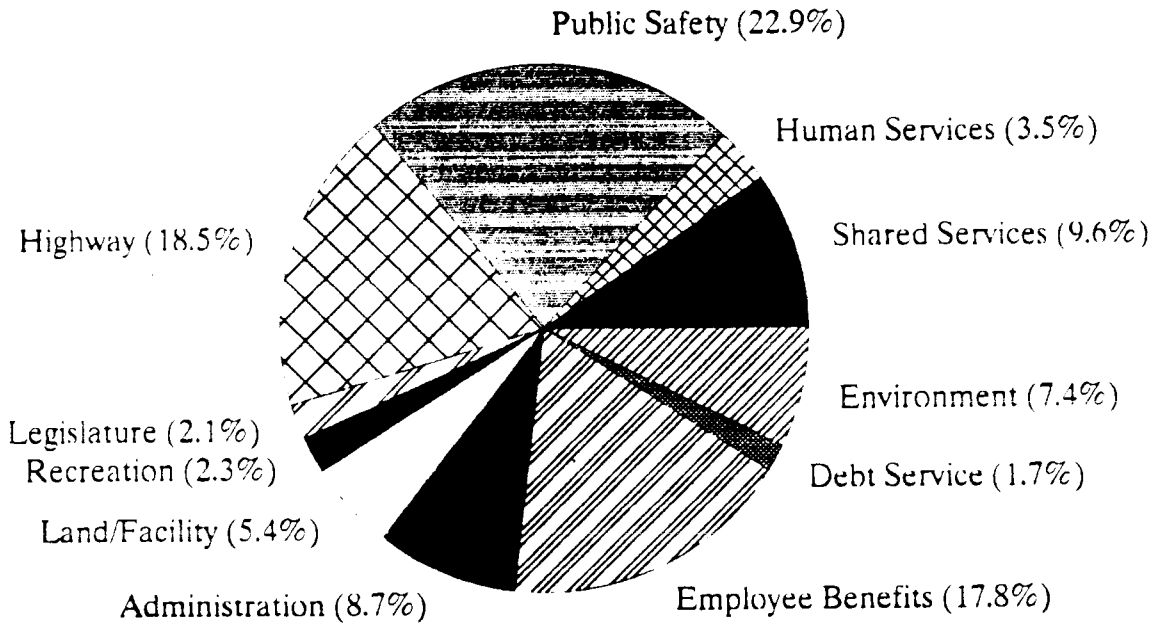
Human Services expenditures remained relatively low until 1990. Between 1980 and 1990, however, expenditures increased from $12,000 to $66,000. This was due to the expansion and creation of a number of youth and old age programs.

Recreation expenditures, which accounted for one of the lowest percentages of the total budget compared to all other functional categories in 1990, increased from only $15,000 in 1960 to $43,000 in 1990.

Legislative expenditures were the only area in which expenditures decreased over the 30 year period examined. In 1960, expenditures were $45,000, and in 1990, they were $41,000. Expenditures did temporarily increase in 1970 and 1980.

Chart 1-7

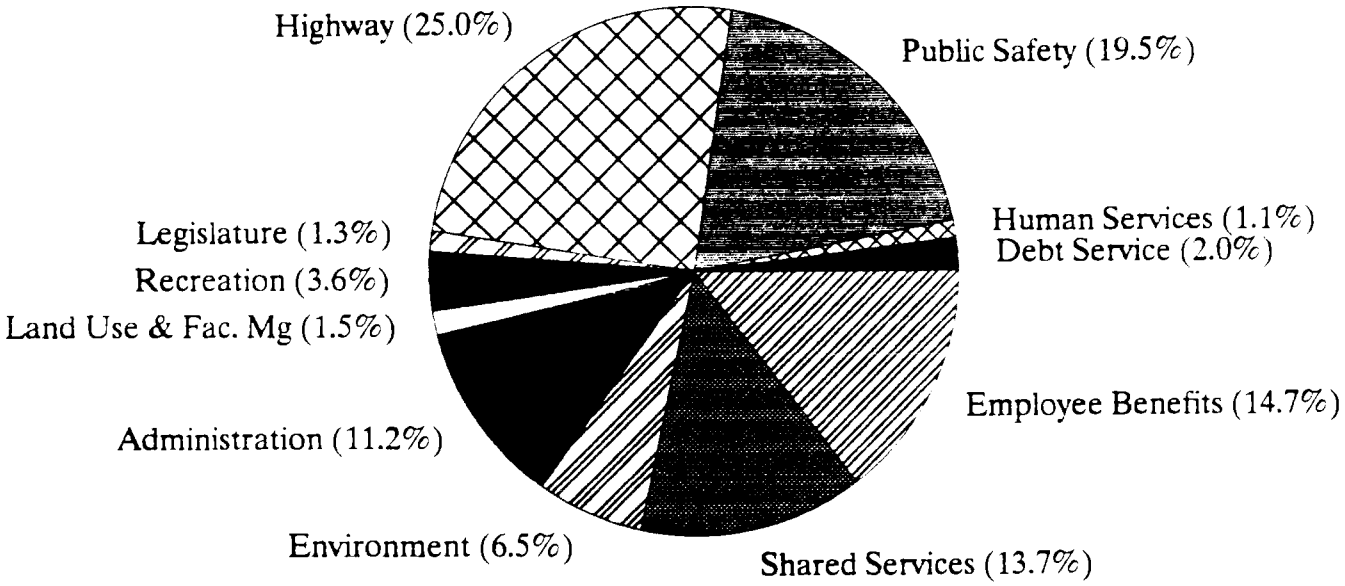
Shelter Island Expenditures – 1990



Population = 2,263

Function	1990 $	percent	1983 $	1983 Per capita $
Shared Services	255,433	9.63	184,167	81.38
Human Services	91,890	3.46	66,253	29.28
Public Safety	608,831	22.95	438,967	193.98
Highway	492,060	18.55	354,775	156.77
Legislature	56,740	2.14	40,910	18.08
Recreation	59,757	2.25	43,085	19.04
Land/Facility	144,244	5.44	104,000	45.96
Administration	230,527	8.69	166,210	73.45
Employee Benefits	472,200	17.80	340,456	150.44
Debt Service	45,465	1.71	32,780	14.49
Environment	195,901	7.38	141,245	62.41
Total	2,653,048	100.00	1,912,848	845.27

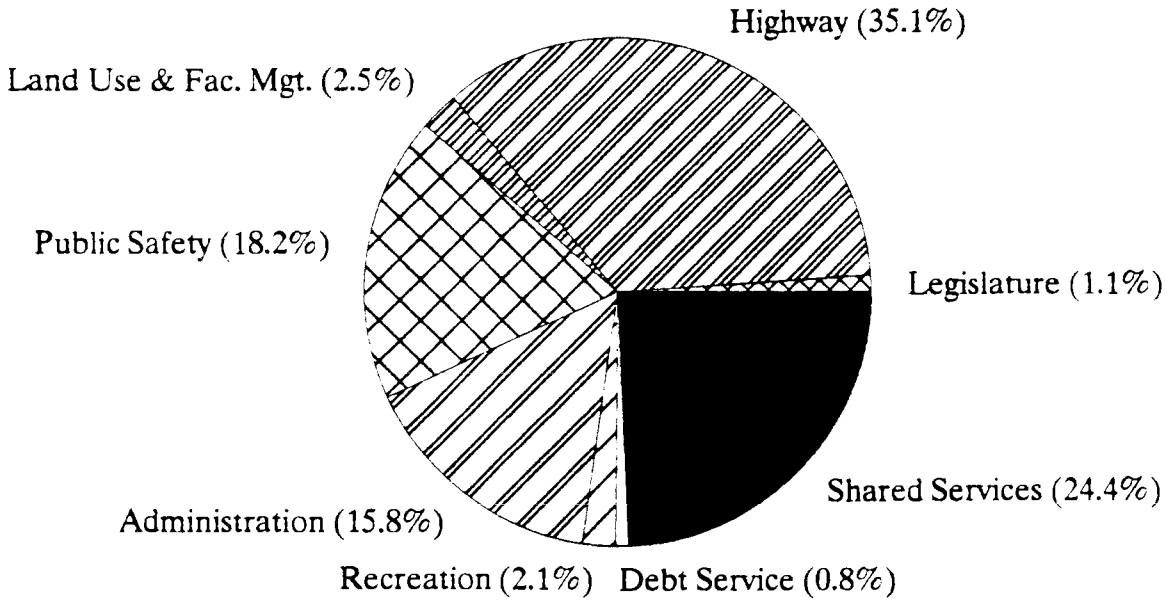
Shelter Island Expenditures – 1980



Population = 2,071

Function	1980 $		1983 $	Per capita $
Debt Service	19,129	2.03%	23,280	11.24
Human Services	10,148	1.08%	12,350	5.96
Public Safety	183,214	19.45%	222,971	107.66
Highway	235,220	24.97%	286,263	138.22
Legislature	12,000	1.27%	14,604	7.05
Recreation	33,601	3.57%	40,892	19.75
Land Use & Fac. Mgt.	14,200	1.51%	17,281	8.34
Administration	105,695	11.22%	128,631	62.11
Environment	61,325	6.51%	74,633	36.04
Shared Services	129,090	13.70%	157,103	75.86
Employee Benefits	138,325	14.69%	168,342	81.29
Total	941,947	100.00%	1,146,349	553.52

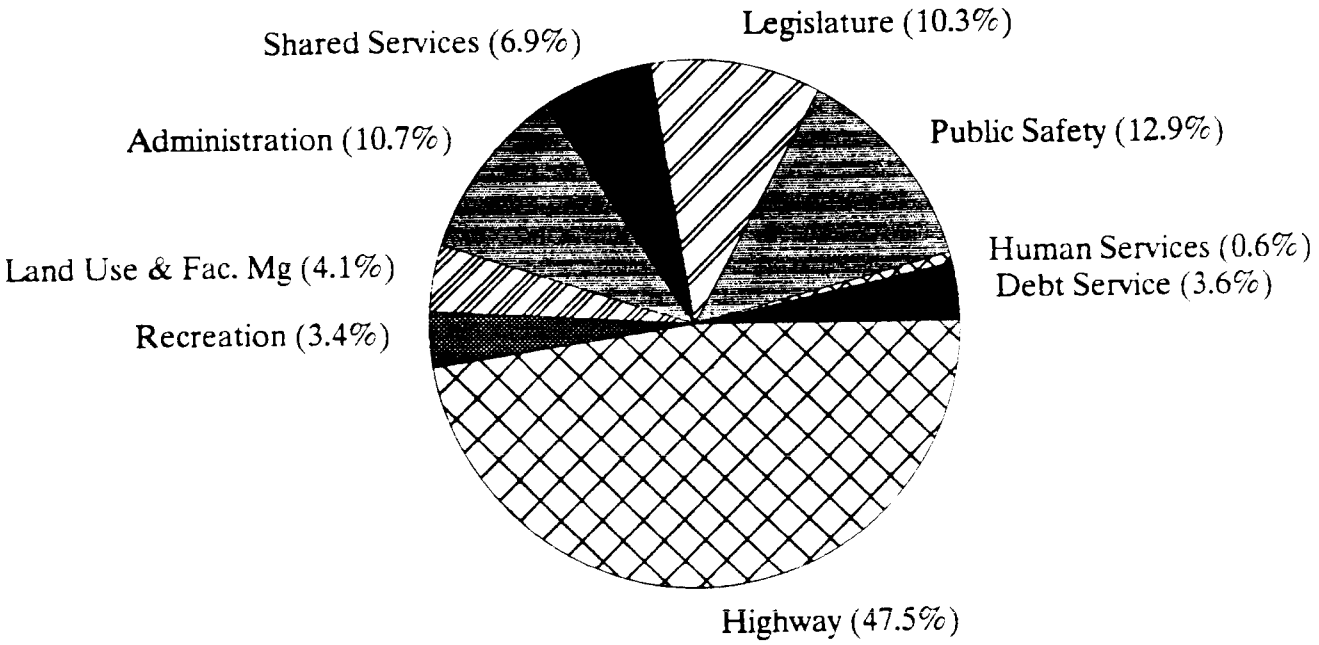
Shelter Island Expenditures – 1970



Population = 1,644 Environment, Human Services and Employee Benefits are less than 1%

Function	1970 $		1983 $	Per capita $
Legislature	3,480	1.04%	8,439	5.13
Highway	116,038	34.83%	281,392	171.16
Land Use & Fac. Mgt.	8,204	2.46%	19,895	12.10
Public Safety	60,050	18.02%	145,621	88.58
Administration	52,170	15.66%	126,512	76.95
Recreation	7,032	2.11%	17,053	10.37
Debt Service	2,590	0.78%	6,281	3.82
Shared Services	80,564	24.18%	195,368	118.84
Human Services	760	0.23%	1,843	1.12
Environment	300	0.09%	728	0.44
Employee Benefits	2,000	0.60%	4,850	2.95
Total	333,188	100.00%	807,981	491.47

Shelter Island 1960

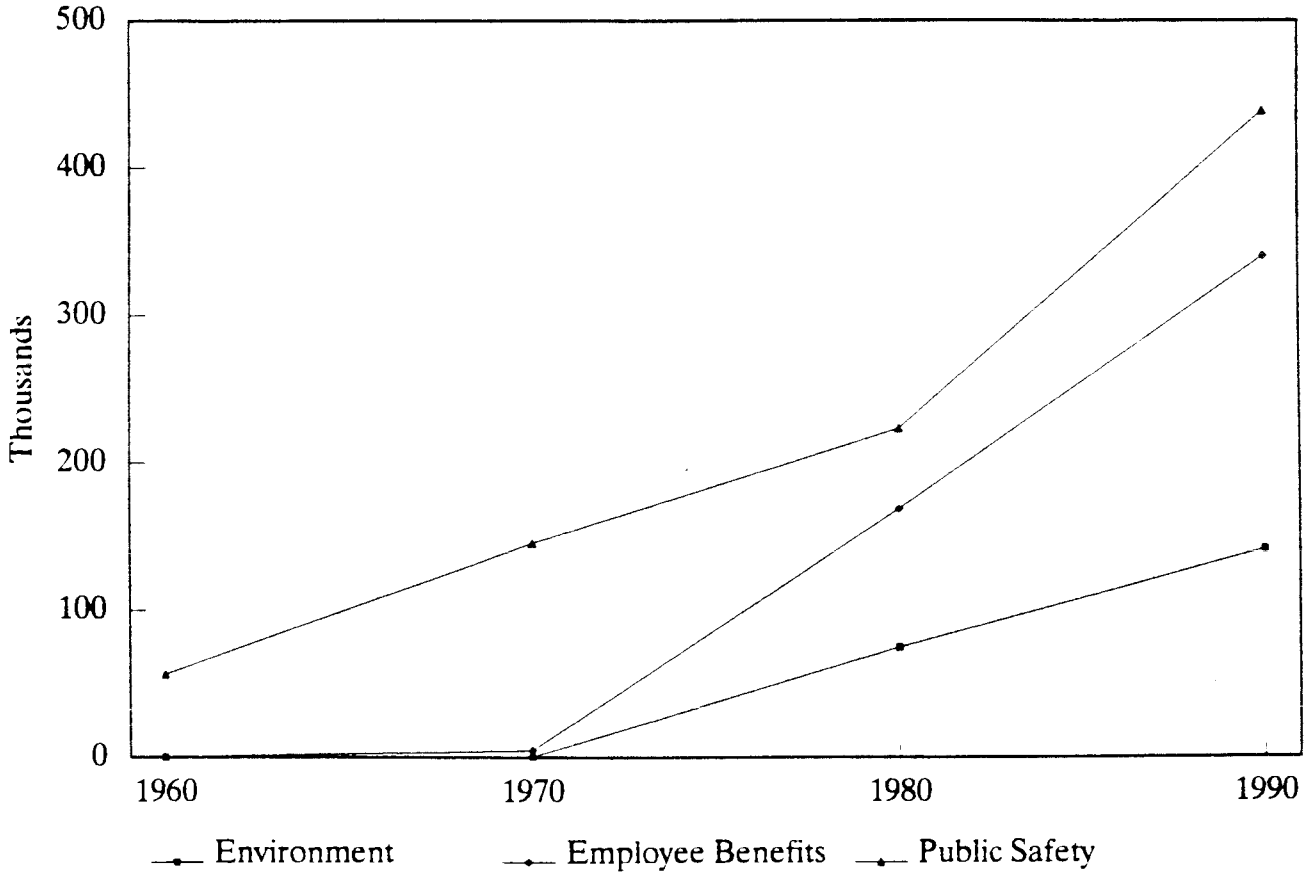


Population = 1,312

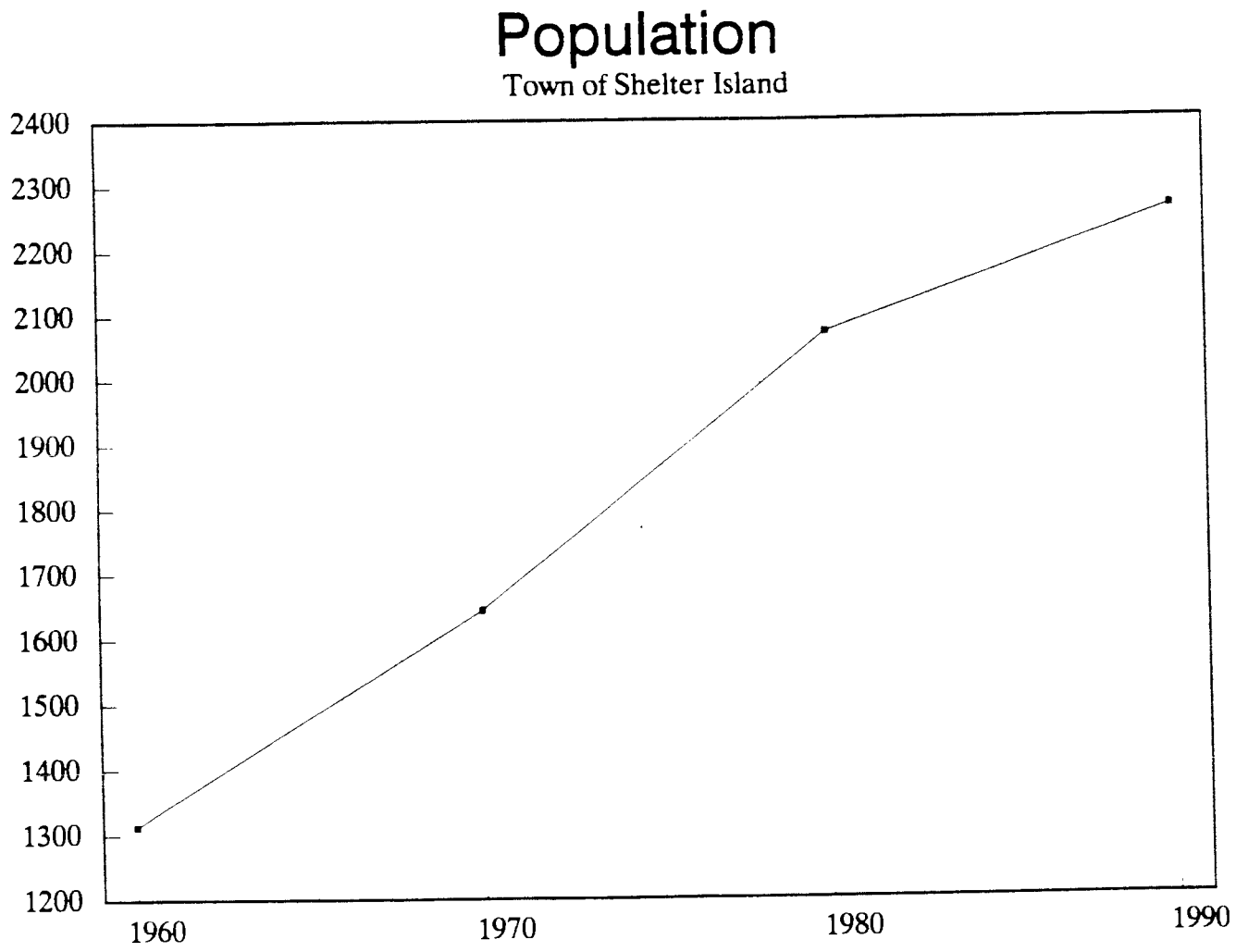
Function	1960 $		1983 $	Per capita $
Debt Service	4,730	3.57%	15,637	11.92
Human Services	839	0.63%	2,774	2.11
Public Safety	17,065	12.90%	56,417	43.00
Legislature	13,640	10.31%	45,094	34.37
Shared Services	9,100	6.88%	30,085	22.93
Administration	14,200	10.73%	46,945	35.78
Land Use & Fac. Mgt.	5,425	4.10%	17,935	13.67
Recreation	4,525	3.42%	14,960	11.40
Highway	62,800	47.46%	207,617	158.24
Total	132,324	100.00%	437,463	333.43

Major Changes in Spending

Town of Shelter Island



in 1983 constant dollars


Population
Town of Shelter Island
2400
2300
2200
2100
2000
1900
1800
1700
1600
1500
1400
1300
1200
1960
1970
1980
1990

SMITHTOWN BUDGET EXPENDITURES ANALYSIS
1960-1990

Overview

The Town of Smithtown has a large growth between 1960 and 1970. However, from 1970 to 1990 the population stayed fairly stable. Expenditures rise from $5.9 million in 1960 to $16.1 million in 1970. This increase is due to the increase in population. By 1990 expenditures were up to $33.3 million.

Between 1960 and 1970 there was an increase in spending in every category. This is due to the rise in population from 50,347 in 1960 to 114,657 in 1970. Because of the large rise in population between 1960 and 1970, per capita spending decreased in: Shared Services, Public Safety Highway, and Administration.

Major growth areas between 1960 and 1990 were: Human Resources, and Highway. Highway held the largest percentage throughout the thirty-year period examined. Highway Department responsibility for some aspects of waste removal made this category higher than in most other municipalities. Recreation and Employee Benefits emerged as important functions in the 1980's, joining Land Use and Facility Mangement and replacing Debt Services, which was important in earlier years.

Analysis by Function

Shared Services expenditures increased from $336,000 in 1960, to $895,000 in 1990. Between 1960 and 1970 there was an increase in spending, but per capita spending decreased from $6.67 to $5.52. Shared Services was only 4% of the budget in 1970, and by 1990 it had decreased to less than 3% of the budget.

Legislature expenditures increased from $43,000 in 1960 to $119,795 in 1970. In 1980 legislature spending decreases to $107,000 and then stays stable.

Human Services expenditures increase from $82,220 in 1960 to $1.3 million in 1990.

Highway expenditures increase steadily from 1960 to 1990. In 1960 spending was $2.2 million by 1970 spending doubled to $4.5 million and is $8 million in 1990. Although there was a great increase, per capita spending decreased from $44 in 1960 to $38 in 1970 but then increased to 56 per capita in 1980 and $71 per capita in 1990.

Transportation expenditures are $0 in the town since the town does not provide buses, ferries or an airport.

Land Use and Facility Management expenditures increase greatly between 1960 and 1970. Land Use and Facility Management is 17% of the budget in 1970. Land Use Facility management levels out to about 14% of the total town budget in 1980 and 1990.

Recreation expenditures increase steadily from $586,000 in 1960 to $5.7 million in 1990. In 1970, recreation accounts for 20% of the budget with $3.3 million being spent. Although spending increased to $5.0 million in 1980, percentage went down to 19.4%.

Environment expenditures increase steadily from 1960 to 1990. In 1970, spending was $108,000, but by 1980 spending increased to $1.4 million. By 1990, spending was $2.1 million. This is due to the increased difficulty of handling solid waste on Long Island.

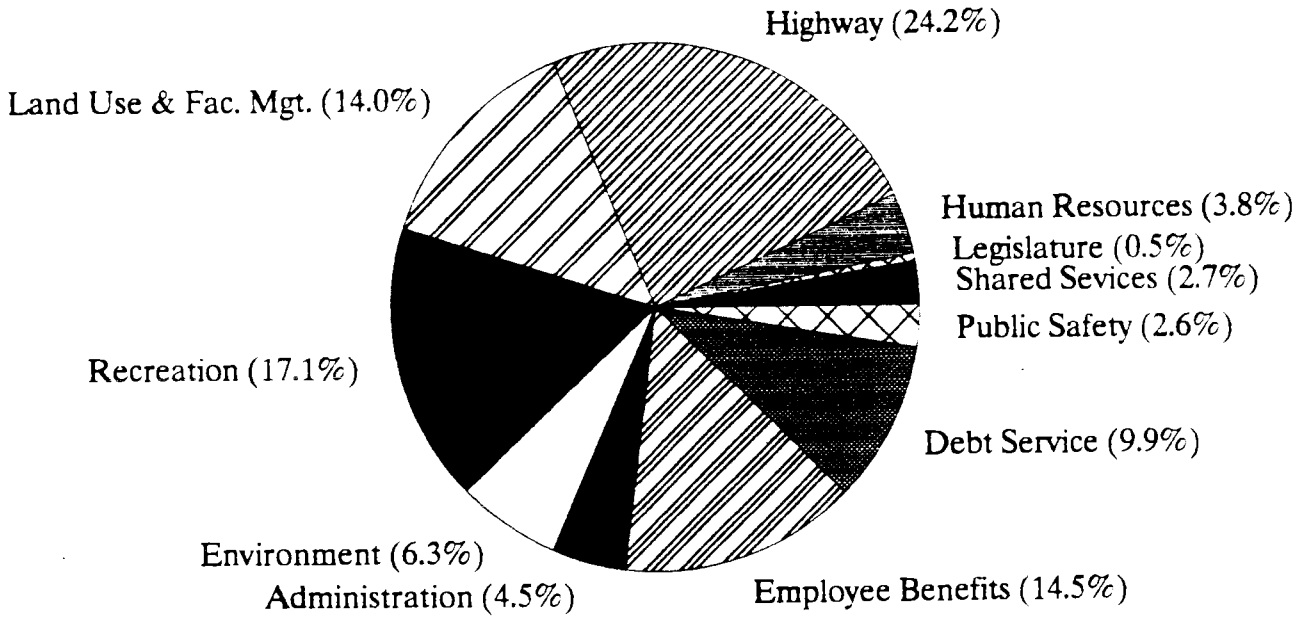
Administration expenditures increase from 1960 to 1990. In 1970, per capita spending decreases, while actual spending increases. Public Safety expenditures decrease in 1980. Public Safety is less than 3% of the budget from 1960 to 1990.

Employee Benefits expenditures increase from $344,000 in 1960 to $4.8 million in 1990. Employee Benefits are 14.5% of the total budget in 1980 and 1990.

Debt Services expenditures increase from $700,000 in 1960 to $3.3 million in 1990. Debt Services decreases in percentage from 11.9% in 1960 to 9.3% in 1980. It then increases to 9.9% in 1990.

Chart 1-8

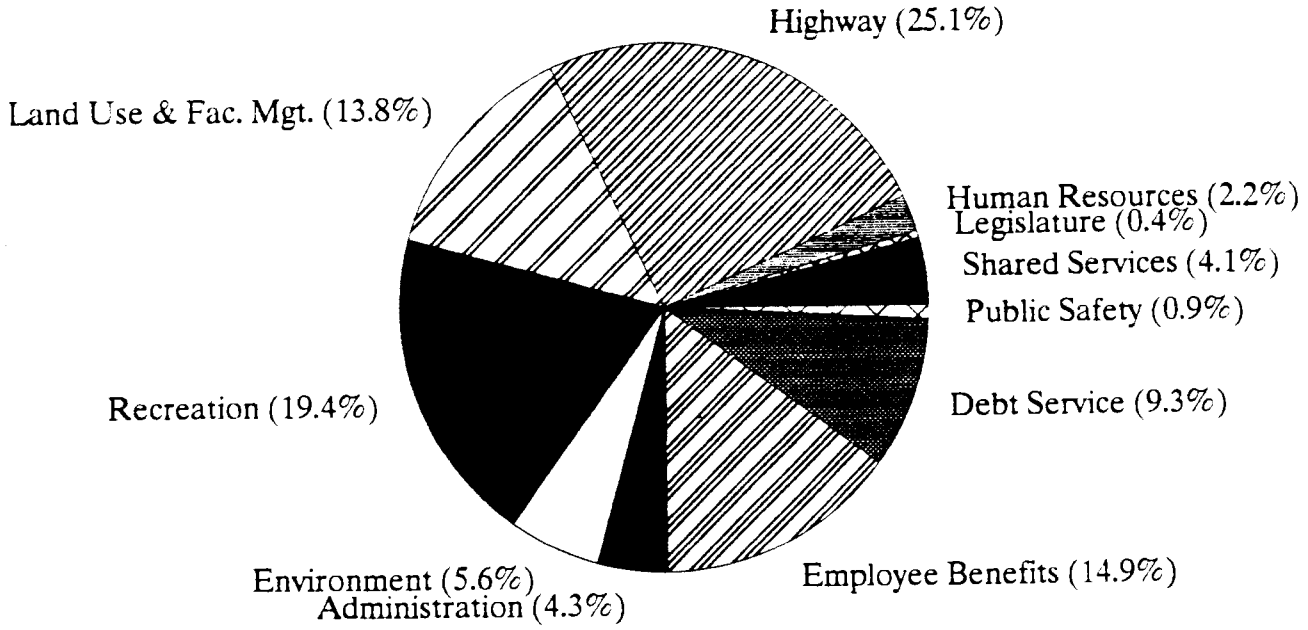
Smithtown Expenditures – 1990



Population = 113,406

Function	1990 $		1983 $	Per capita $
Shared Sevices	1,241,951	2.69%	895,447	7.90
Legislature	221,348	0.48%	159,592	1.41
Human Services	1,737,525	3.76%	1,252,756	11.05
Highway	11,161,451	24.16%	8,047,406	70.96
Land Use & Fac. Mgt.	6,451,850	13.96%	4,651,784	41.02
Recreation	7,906,227	17.11%	5,700,390	50.27
Environment	2,921,564	6.32%	2,106,448	18.57
Administration	2,080,847	4.50%	1,500,291	13.23
Employee Benefits	6,694,578	14.49%	4,826,791	42.56
Debt Service	4,592,644	9.94%	3,311,296	29.20
Public Safety	1,194,596	2.59%	861,304	7.59
Total	46,204,581	100.00%	33,313,503	293.75

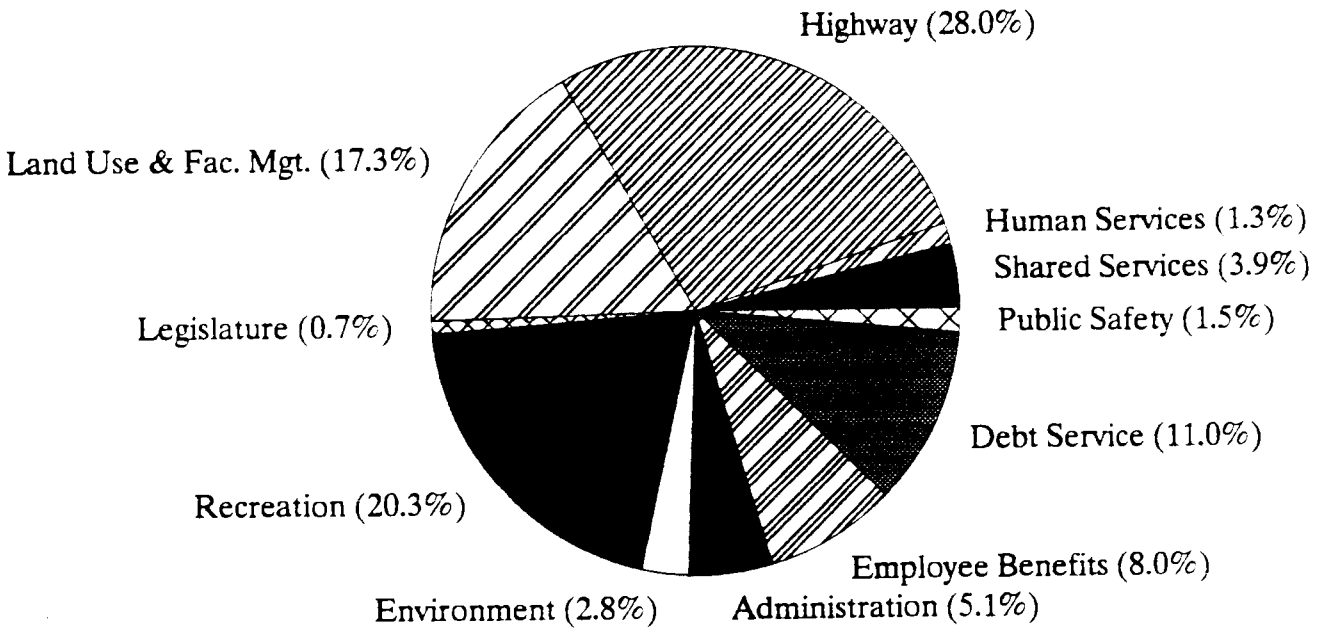
Smithtown Expenditures – 1980



Population = 116,663

Function	1980 $		1983 $	Per capita
Shared Services	878,155	4.12%	1,068,715	9.16
Legislature	88,146	0.41%	107,274	0.92
Human Services	478,506	2.25%	582,342	4.99
Highway	5,349,024	25.10%	6,509,762	55.80
Land Use & Fac. Mgt.	2,948,752	13.84%	3,588,631	30.76
Recreation	4,135,616	19.41%	5,033,045	43.14
Environment	1,190,066	5.58%	1,448,310	12.41
Administration	911,595	4.28%	1,109,411	9.51
Employee Benefits	3,171,399	14.88%	3,859,593	33.08
Debt Service	1,974,072	9.26%	2,402,446	20.59
Public Safety	186,219	0.87%	226,629	1.94
Total	21,311,550	100.00%	25,936,156	222.32

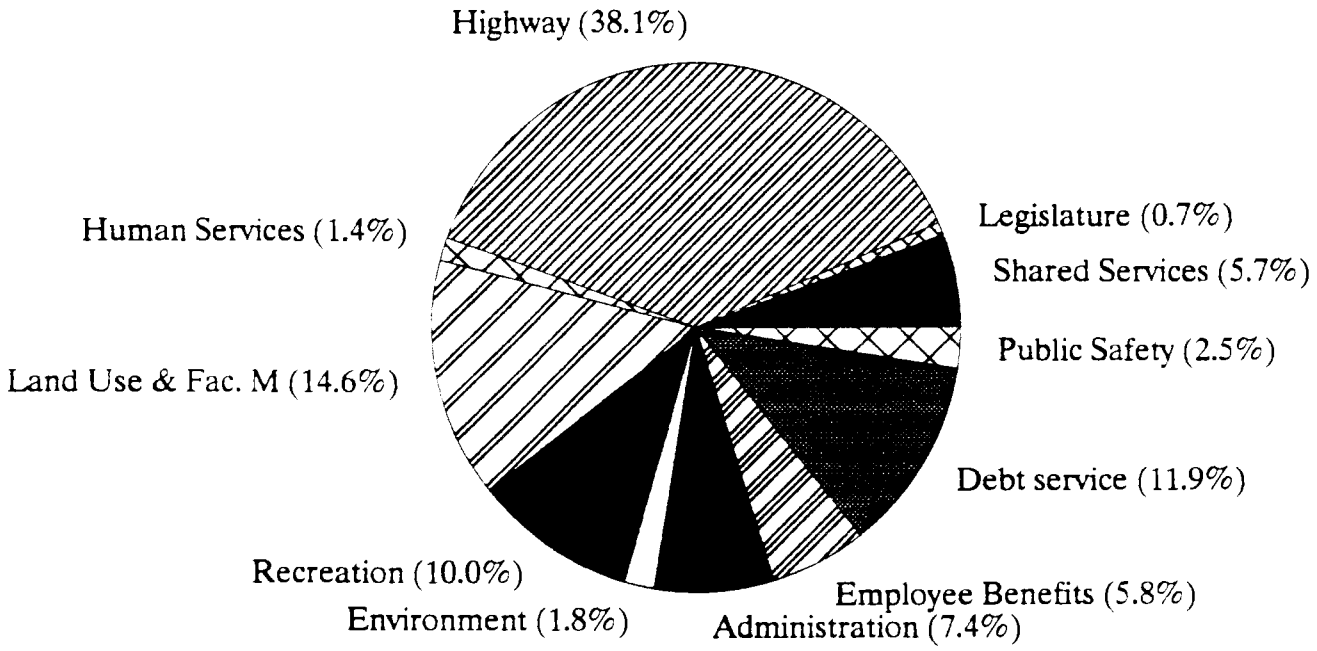
Smithtown Expenditures – 1970



Population = 114,657

Function	1970 $		1983 $	Per capita $
Shared Services	261,165	3.93%	633,325	5.52
Human Services	83,900	1.26%	203,458	1.77
Highway	1,860,093	28.02%	4,510,726	39.34
Land Use & Fac. Mgt.	1,146,608	17.27%	2,780,524	24.25
Legislature	49,400	0.74%	119,795	1.04
Recreation	1,346,966	20.29%	3,266,393	28.49
Environment	188,974	2.85%	458,262	4.00
Administration	337,886	5.09%	819,374	7.15
Employee Benefits	533,420	8.04%	1,293,544	11.28
Debt Service	731,335	11.02%	1,773,487	15.47
Public Safety	98,841	1.49%	239,689	2.09
Total	6,638,588	100.00%	16,098,576	140.41

Smithtown Expenditures – 1960

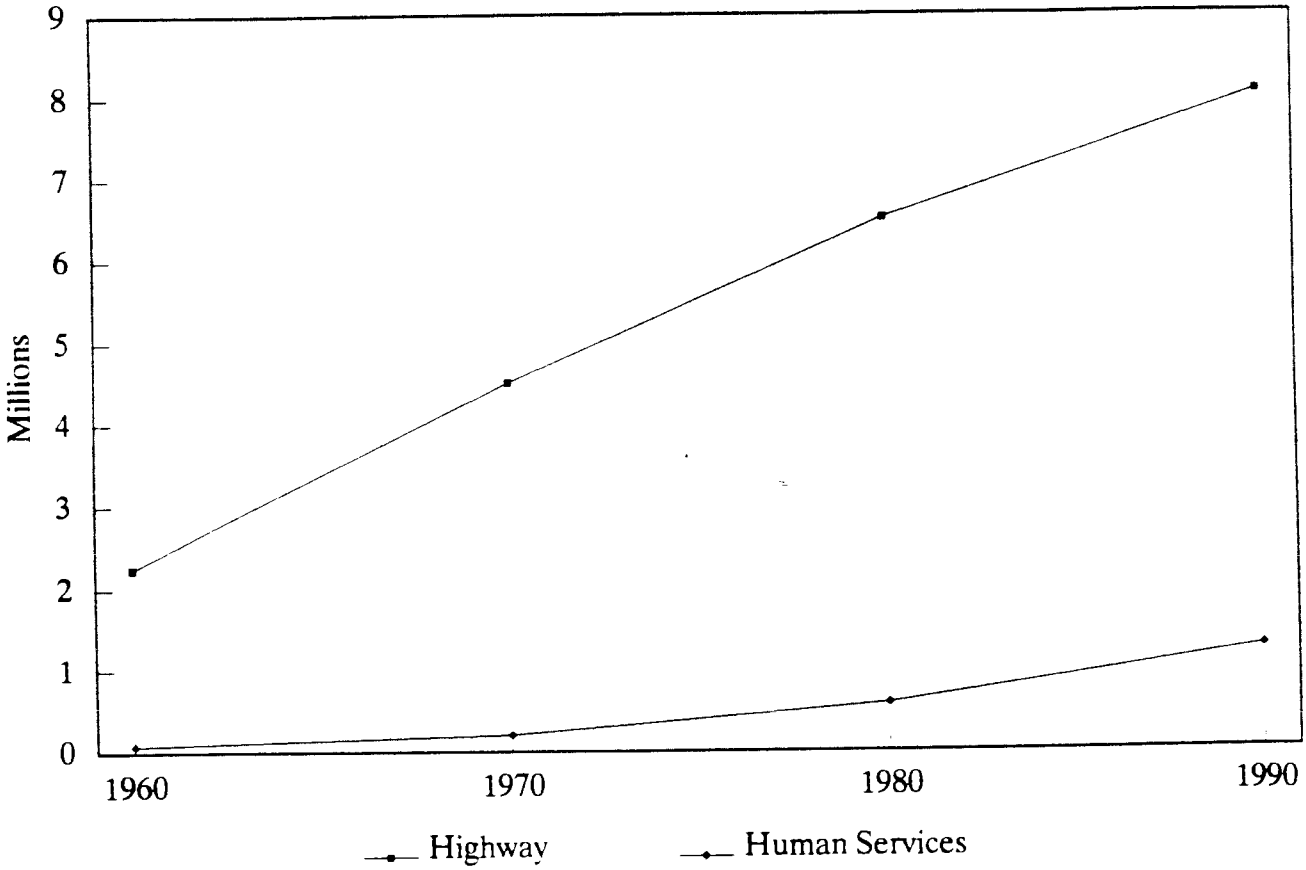


Population = 50,347

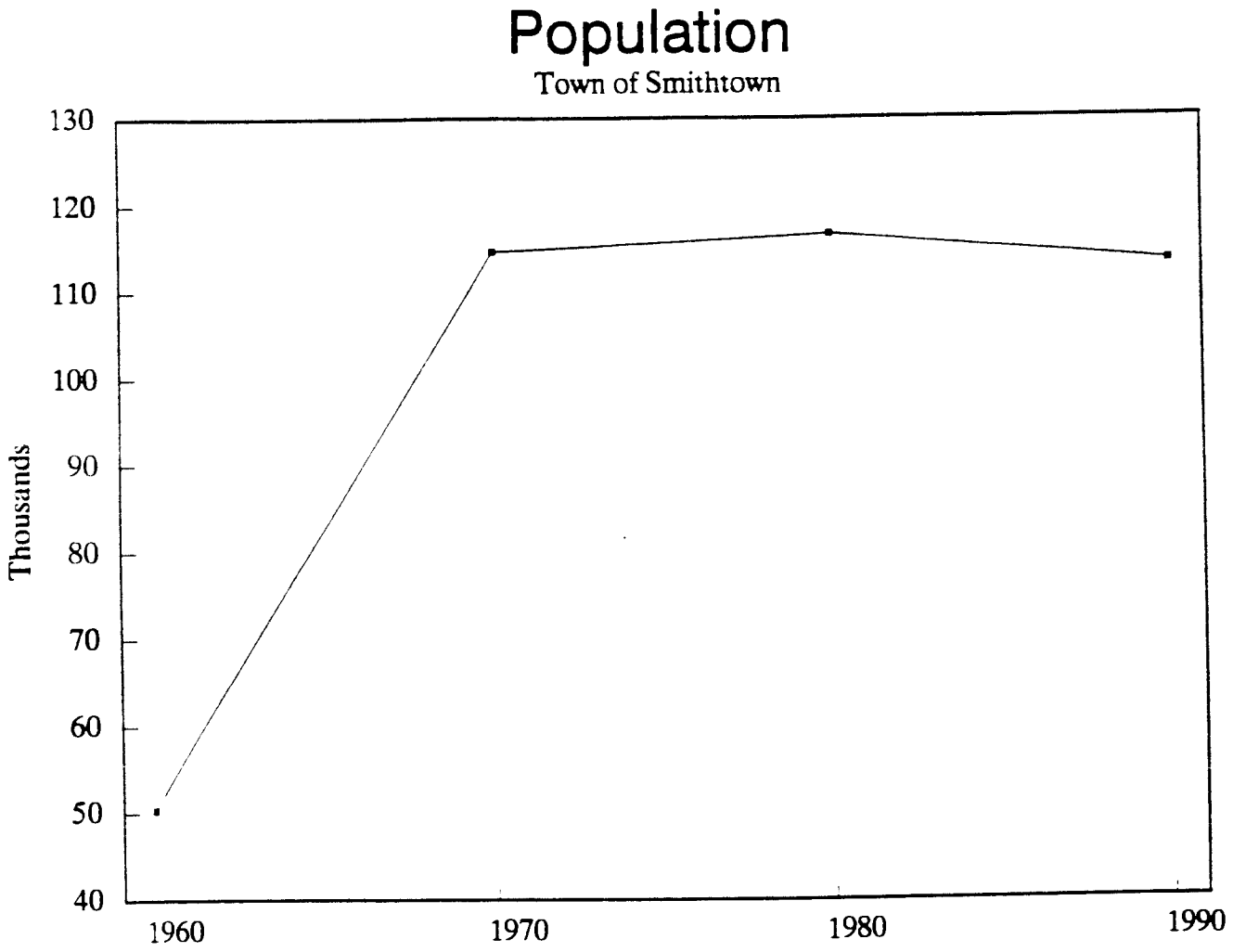
Function	1960 $		1983 $	Per capita $
Shared Services	101,630	5.71%	335,989	6.67
Legislature	13,100	0.74%	43,309	0.86
Highway	678,626	38.11%	2,243,538	44.56
Human Services	24,870	1.40%	82,220	1.63
Land Use & Fac. Mgt.	260,656	14.64%	861,729	17.12
Recreation	177,200	9.95%	585,823	11.64
Environment	32,570	1.83%	107,676	2.14
Administration	131,098	7.36%	433,410	8.61
Employee Benefits	103,950	5.84%	343,659	6.83
Debt service	211,869	11.90%	700,439	13.91
Public Safety	45,260	2.54%	149,630	2.97
Total	1,780,829	100.00%	5,887,421	116.94

Major Changes in Spending

Town of Smithtown



in 1983 constant dollars


Population
Town of Smithtown
Thousands
130
120
110
100
90
80
70
60
50
40
1960
1970
1980
1990

SOUTHAMPTON BUDGET EXPENDITURES ANALYSIS
1960-1990

Overview

The Town of Southampton is an example of a continued growth area. In 1960, Southampton's population was 27,095. By 1980 it was 43,146. The population leveled off to 45,351 in 1990. There was an increase in spending from $5.2 million in 1960 to $23.1 million in 1990. Per capita spending also rose from $190 in 1960 to $510 in 1990.

The areas in which major growth occurred were Public Safety, Debt Services, and Employee Benefits. Although Highway was not a major growth area, it was a large percent of the budget throughout the thirty-year period examined. Public Safety also continued to be a big part of the budget throughout the years. In 1990, Debt Services replaces Administration and Shared Services as a large portion of the budget.

Analysis by Function

Employee Benefits expenditures rose from $357,000 in 1960 to $4.4 million in 1980. This rise is due to population increase which required new personnel. In 1990 expenditures rose and the percent of the budget spent on employee benefits rose 9.5% to 19% between 1980 and 1990.

In 1960 $118,000 was spent on legislature and per capita spending was $4. In 1970 per capita spending for legislature was $9. By 1990, the same $9 was being spent on legislature.

Public Safety increased greatly from 1960 to 1990. In 1960 per capita spending for public safety was $23. By 1990 per capita spending increased to $125. In 1960 12% of the budget was being used for public safety. By 1990 24.5% of the budget was being used. The increase in public safety spending is mainly due to an increase in police protection for the growing population.

Human Services expenditures increased from $140,000 in 1960 to $215,000 in 1970. In 1980 spending decreased to $84,000 and then rose in 1990 to almost $400,000. Per capita spending and percent of the budget used for Human Services follows the same pattern. There was a big increase in 1990, which was due to resources being used for community centers.

Highway per capita spending decreased from $84 in 1960 to $70 in 1980. In 1990 spending dropped to $62. In 1960 highway accounted for 44% of the budget. By 1990 it was down to 12% of the budget. Highway was such a major part of the budget in 1960 and 1970 because that was when new highways were being built and others improved.

Environment expenditures increased from $7 per capita in 1960 to $15 in 1980. In 1990 per capita spending was $18. In 1960 4% of the budget was spent on environment, by 1980 5% was spent. In 1990 spending decreased to 3.5%. Although the percent was lower in 1990 than in 1980, per capita spending was higher in 1990. The reason environment expenditure patterns were lower than most units of goverenment is that the Town still operates an approved landfill.

Land Use and facility management increased from $316,000 in 1960 to $474,000 in 1970. Although there was a moderate increase, per capita increased only a small amount from $12 in 1960 to $13 in 1970. Between 1970 and 1990 spending increased a larger amount. Land Use and Facility Management expenditures increased to $30 per capita due to the increased water demand from the growing population.

Per Capita spending on Recreation increased from $2 in 1960 to $6 in 1970. In 1980 Recreation dropped to less than $.50 per capita. In 1990, it increased to $17 per capita. Dollars spent and percent of the budget follows the same pattern as per capita spending and the most recent increase appears to supplement earlier budget cuts in this function.

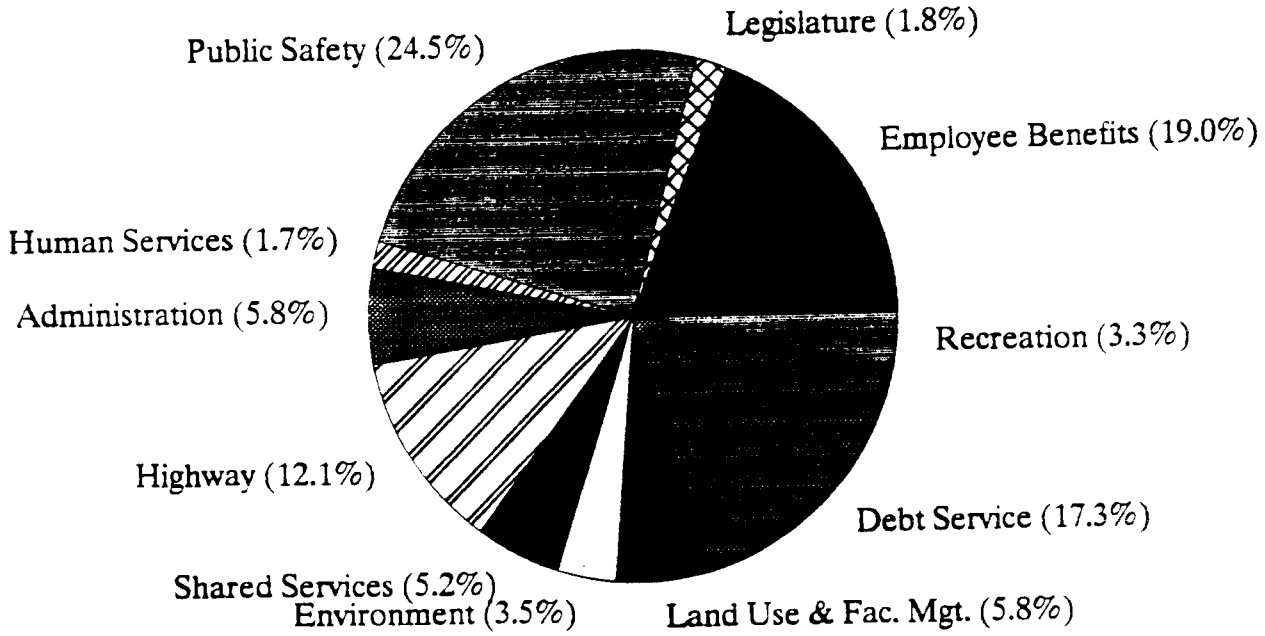
Debt Service expenditures decreased from $219,000 in 1960, to $205,000 in 1970 and then moved up slightly in 1980. Debt Service increased significantly between 1980 and 1990. By 1990 Debt Service reached $4 million, and was 17% of the budget.

Shared Services expenditures increased and decreased between 1960 and 1990. Per capita spending went from $11 in 1960 to $26 in 1990. The percent of the budget spent on Shared Services decreased between 1960 and 1970 and increased between 1970 and 1980. There was a decrease in 1990.

Administration expenditures range from a low of $13 per capita to a high of $30 per capita between 1960 and 1990. Percent of the budget remains generally stable between 1960 and 1980. However, there is a drop in percentage in 1990.

Chart 1-9

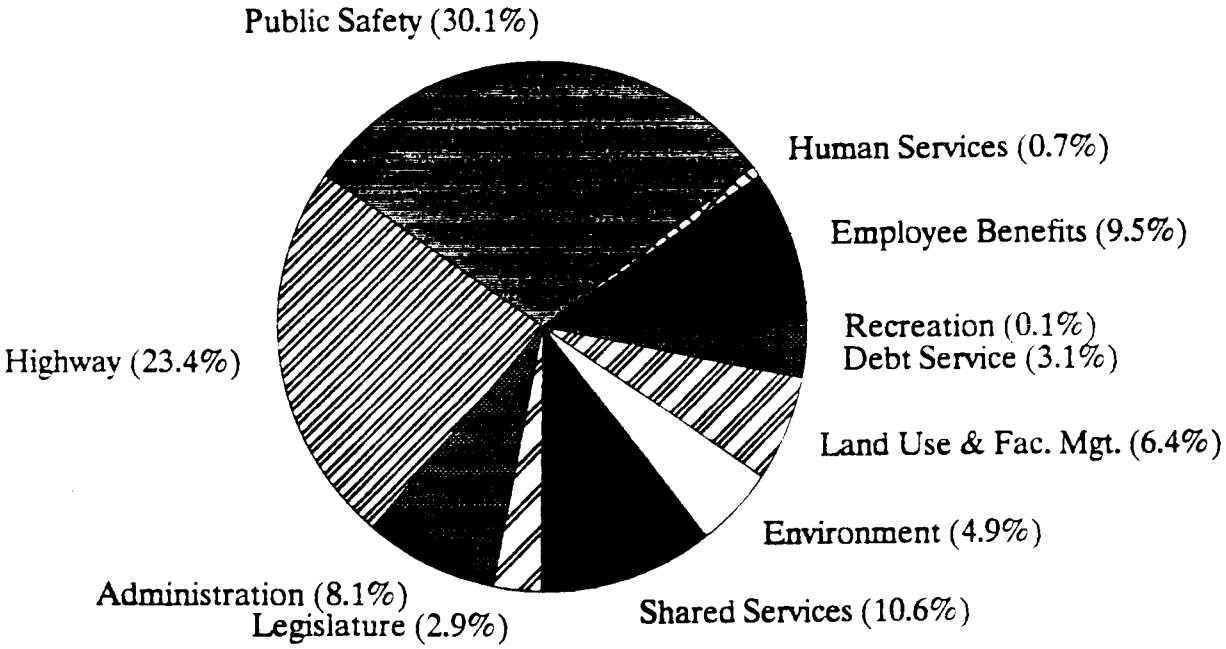
Southampton Expenditures – 1990



Population = 45,351

Function	1990 $		1983 $	Per capita $
Employee Benefits	6,083,739	18.98%	4,386,376	96.72
Legislature	581,140	1.81%	419,002	9.24
Public Safety	7,840,442	24.46%	5,652,959	124.65
Human Services	535,987	1.67%	386,447	8.52
Administration	1,857,146	5.79%	1,339,002	29.53
Highway	3,878,329	12.10%	2,796,275	61.66
Shared Services	1,661,943	5.19%	1,198,261	26.42
Environment	1,137,204	3.55%	819,924	18.08
Land Use & Fac. Mgt.	1,862,511	5.81%	1,342,870	29.61
Debt Service	5,559,276	17.34%	4,008,238	88.38
Recreation	1,053,457	3.29%	759,542	16.75
Total	32,051,174	100.00%	23,108,896	509.56

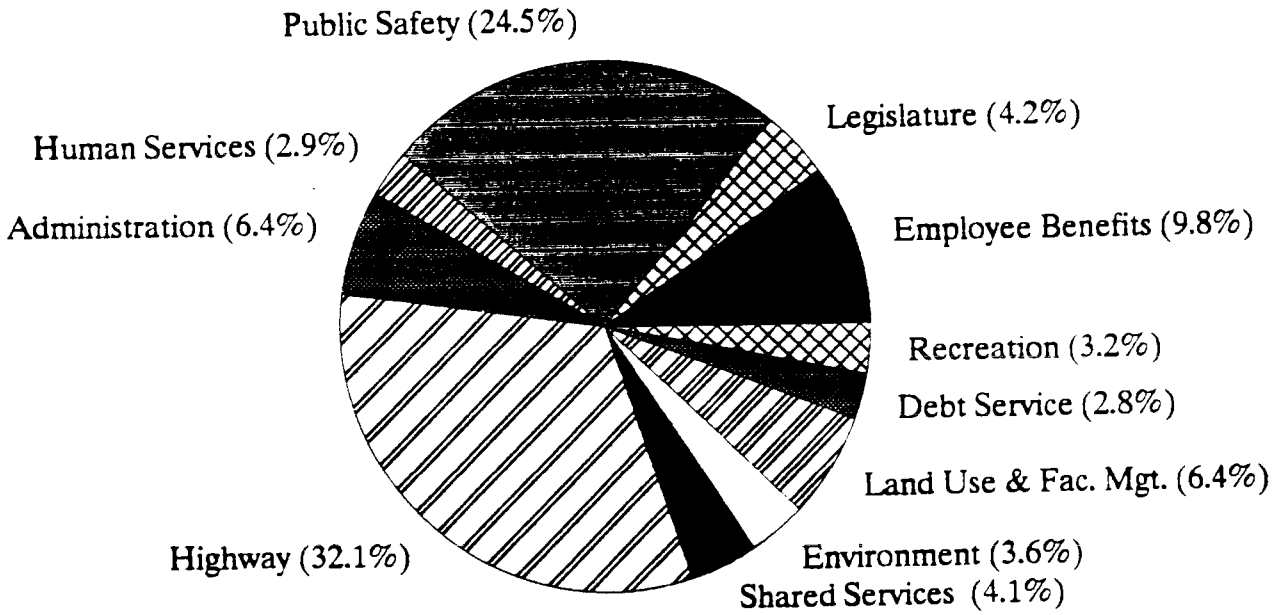
Southampton Expenditures – 1980



Population = 43,146

Function	1980 $		1983 $	Per capita $
Employee Benefits	1,008,150	9.55%	1,226,919	28.44
Human Services	68,953	0.65%	83,916	1.94
Public Safety	3,176,274	30.08%	3,865,525	89.59
Highway	2,473,801	23.42%	3,010,616	69.78
Administration	857,267	8.12%	1,043,294	24.18
Legislature	307,020	2.91%	373,643	8.66
Shared Services	1,124,097	10.64%	1,368,026	31.71
Environment	522,551	4.95%	635,945	14.74
Land Use & Fac. Mgt.	678,405	6.42%	825,619	19.14
Debt Service	328,392	3.11%	399,653	9.26
Recreation	15,650	0.15%	19,046	0.44
Total	10,560,560	100.00%	12,852,202	297.88

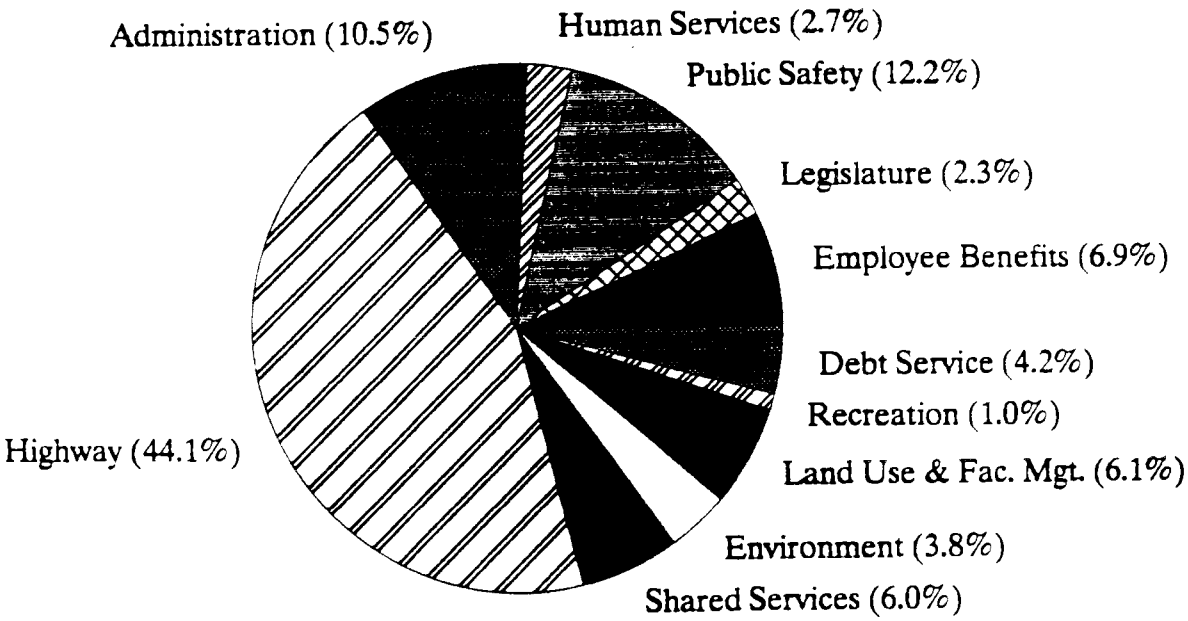
Southampton Expenditures – 1970



Population = 36,154

Function	1970 $		1983 $	Per capita $
Employee Benefits	298,565	9.81%	724,020	20.03
Legislature	128,198	4.21%	310,880	8.60
Public Safety	746,663	24.53%	1,810,658	50.08
Human Services	88,720	2.91%	215,146	5.95
Administration	194,567	6.39%	471,825	13.05
Highway	976,429	32.08%	2,367,840	65.49
Shared Services	126,023	4.14%	305,606	8.45
Environment	108,809	3.57%	263,862	7.30
Land Use & Fac. Mgt.	195,667	6.43%	474,492	13.12
Debt Service	84,581	2.78%	205,109	5.67
Recreation	95,890	3.15%	232,533	6.43
Total	3,044,112	100.00%	7,381,972	204.18

Southampton Expenditures – 1960

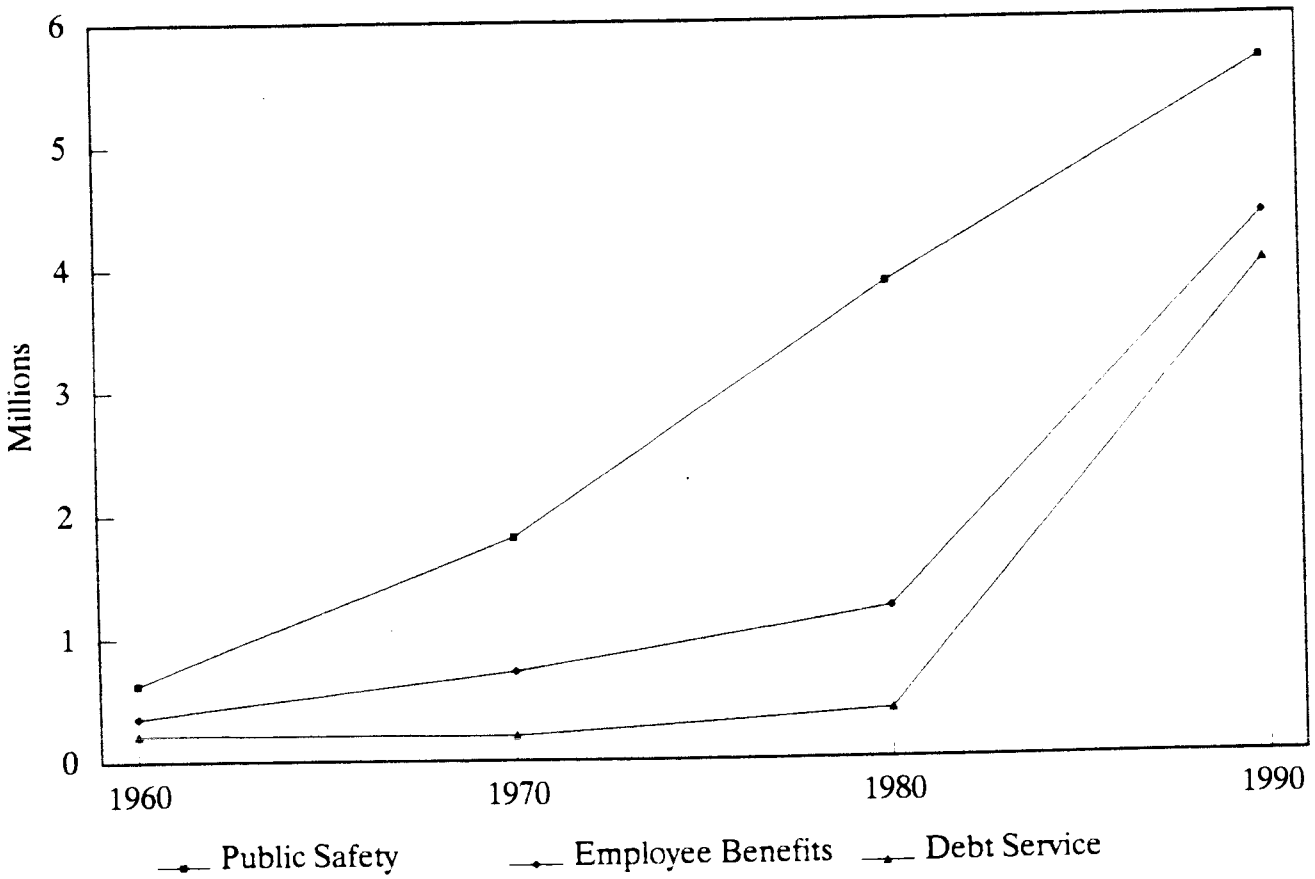


Population = 27,095

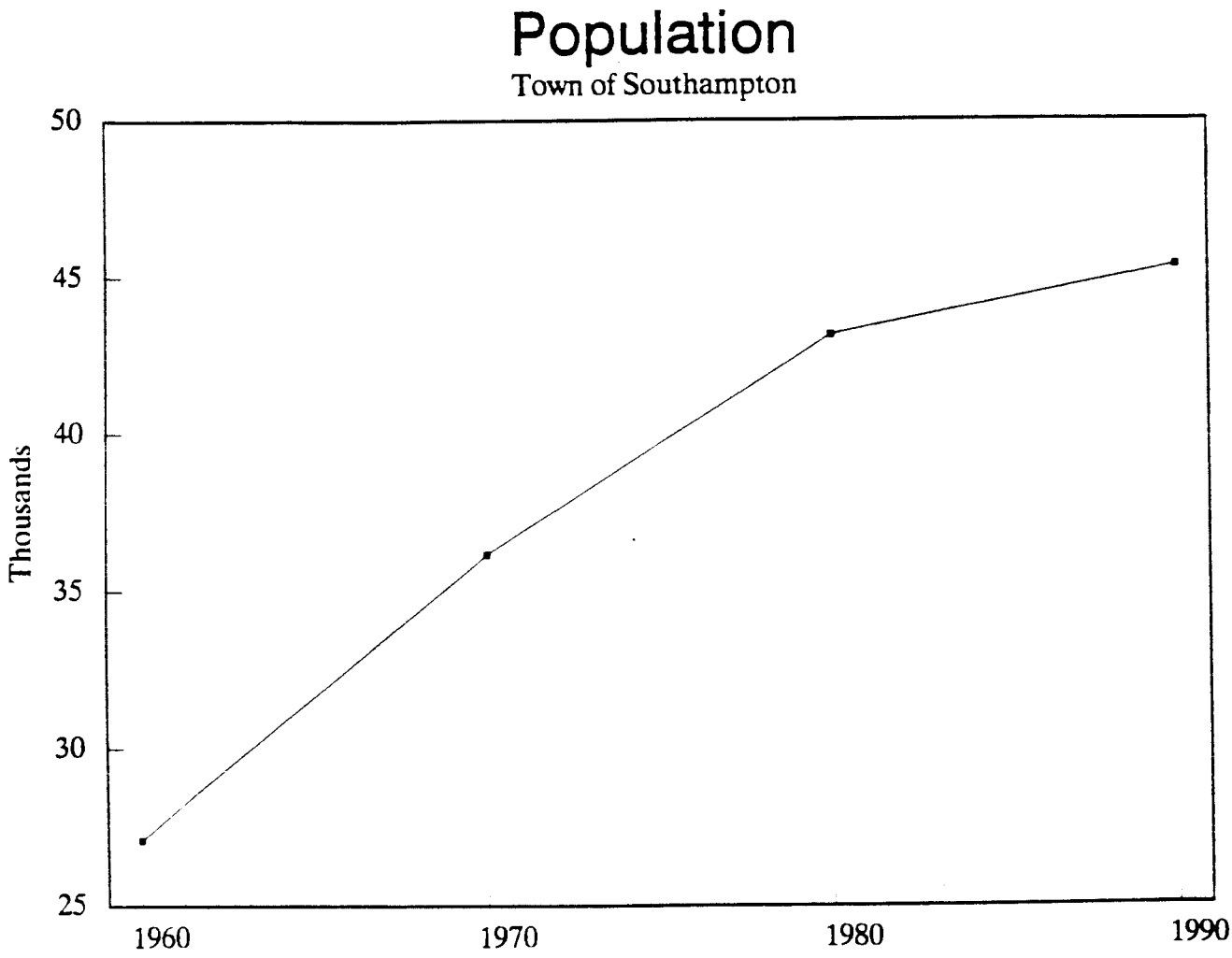
Function	1960 $		1983 $	Per capita $
Employee Benefits	108,000	6.92%	357,048	13.18
Legislature	35,800	2.30%	118,355	4.37
Public Safety	189,680	12.16%	627,082	23.14
Human Services	42,200	2.71%	139,513	5.15
Administration	164,500	10.55%	543,837	20.07
Highway	688,500	44.14%	2,276,181	84.01
Shared Services	93,997	6.03%	310,754	11.47
Environment	59,700	3.83%	197,368	7.28
Land Use & Fac. Mgt.	95,400	6.12%	315,392	11.64
Recreation	15,800	1.01%	52,235	1.93
Debt Service	66,282	4.25%	219,128	8.09
Total	1,559,859	100.00%	5,156,894	190.33

Major Changes in Spending

Town of Southampton



in 1983 constant dollars


Population
Town of Southampton
Thousands
50
45
40
35
30
25
1960
1970
1980
1990

SOUTHOLD BUDGET EXPENDITURE ANALYSIS
1960-1990

Overview

The population of the Town of Southold grew steadily from 13,295 in 1960 to 19,836 in 1990. Expenditures increased from $2.5 million to $10.6 million. Per Capita Expenditures increased from $190 in 1960 to $538 in 1990.

The areas in which major increases in spending occurred were Public Safety, Transportation, and Employee Benefits. Public Safety held a place as one of the largest functions of the Town throughout the thirty-year period examined. Employee Benefits and Environment emerged as important functions of the Town in the later periods, replacing Recreation, Administration and Highway, which were an important function in earlier years. Highway maintained a place as one of the Town's largest functions throughout the thirty-year period; however, it had a decline as a portion of the total spending in each succeeding budget.

Analysis by Function

Public Safety expenditures increased at last 1/2 million dollars each decade. By 1990, spending had risen to $2.6 million, raising per capita from $30 to $132. Most of this expenditure was for the Town's police force.

Human Services expenditure increased from $73,000 in 1960 to $219,000 in 1990. Per capita expenditure between 1970 and 1990 grew from $6 to $11 while dropping below $1 in 1980.

Highway expenditures decreased in their proportion of the total budget, from 33% in 1960 to 14% in 1990, but expenditures did increase. Between 1960 and 1990, Highway spending increased form $833,000 to $1.5 million. Per capita expenditures increased only slightly from $63 to $77. This shows that much of the increase in highway expenditures paralleled the increase in population, and population growth could be one reason behind this rise.

Transportation spending increased from $121,000 to $946,000 between 1960 and 1990. Per capita expenditures increased from $9 to $48. However, Transportation expenditures jumpted over 1/2 million dollars in 1970 to $638,000 and $38 per capita before increasing only slightly in 1980 and 1990. This change was largely due in expenditures for the Fishers Island Ferry district.

Land Use and Facility Management expenditures increased from $169,000 in 1960 to $518,000 in 1990. Per capita expenditures

doubled from $13 to $26 during this time period.

Recreation expenditures increased until 1970, to $382,000 but then decreased in 1980 to $333,000. By 1990, expenditures had increased again to $408,000, but per capita expenditures had only risen slightly since 1960, from $11 to $21.

Environment spending rose steadily from $117,000 in 1960 to $916,000 in 1990. Per capita also rose from $9 to $46. This increase was due to the increase in expenditures for refuse disposal and the increase in several environmental protection programs such as farmland and wetlands.

Administration expenditures, which accounted for 10% and 20% of the total budget in 1960 and 1970, respectively, increased from 1960 to 1970, but then decreased slightly in 1980. In 1970, Administration expenditures were $20 per capita. In 1980, they declined to $17 per capita. By 1990, Administration expenditures had risen to $28 per capita, and spending was $557,000.

Employee Benefits accounted for 15% of the total budget in both 1980 and 1990 after starting below 5%. Employee Benefit expenditures rose from $7 per capita to $83 per capita from 1960 to 1990.

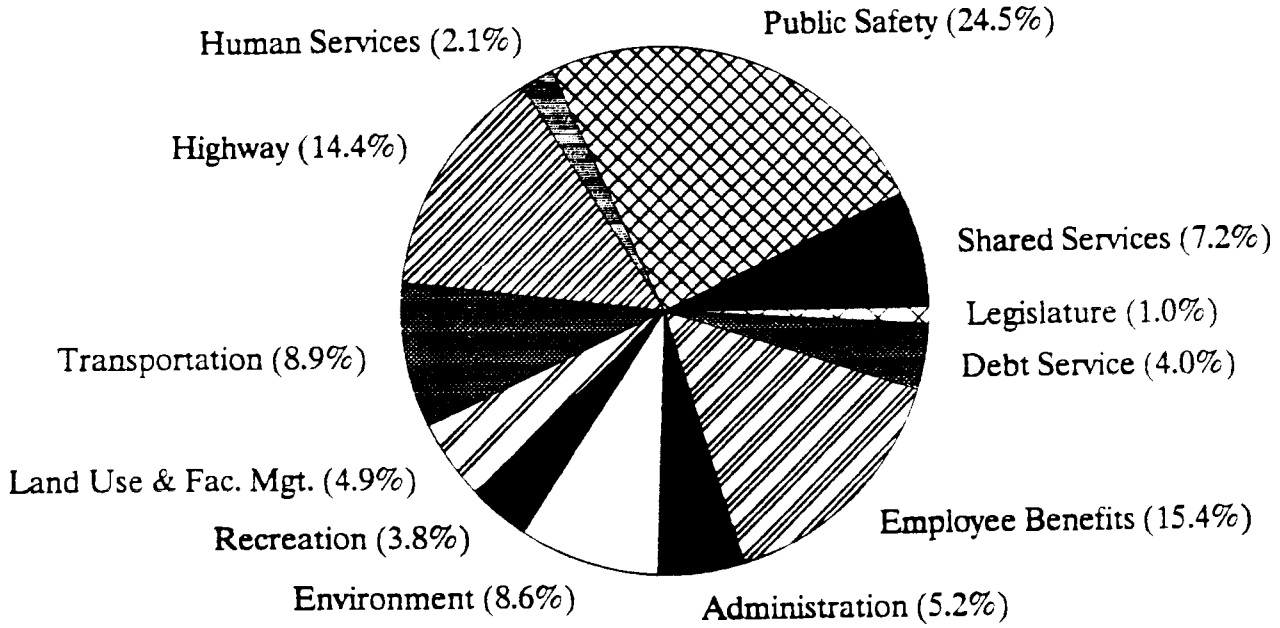
Debt Service increased below $50,000 in 1960 to $85,000 in expenditures in 1970. In 1980, it stayed the same but by 1990, it had skyrocketed to $429,000, since it might have been kept artificially lower in the previous decade.

Shared Services which accounted for 7% of the total budget in 1990, increased from $140,000 in 1960 to $765,000 million in 1990.

Legislature expenditures increased from almost nothing ($18,000) in 1960 to $110,000 in 1990. This is around 1% of the total budget for all years surveyed.

Chart 1-10

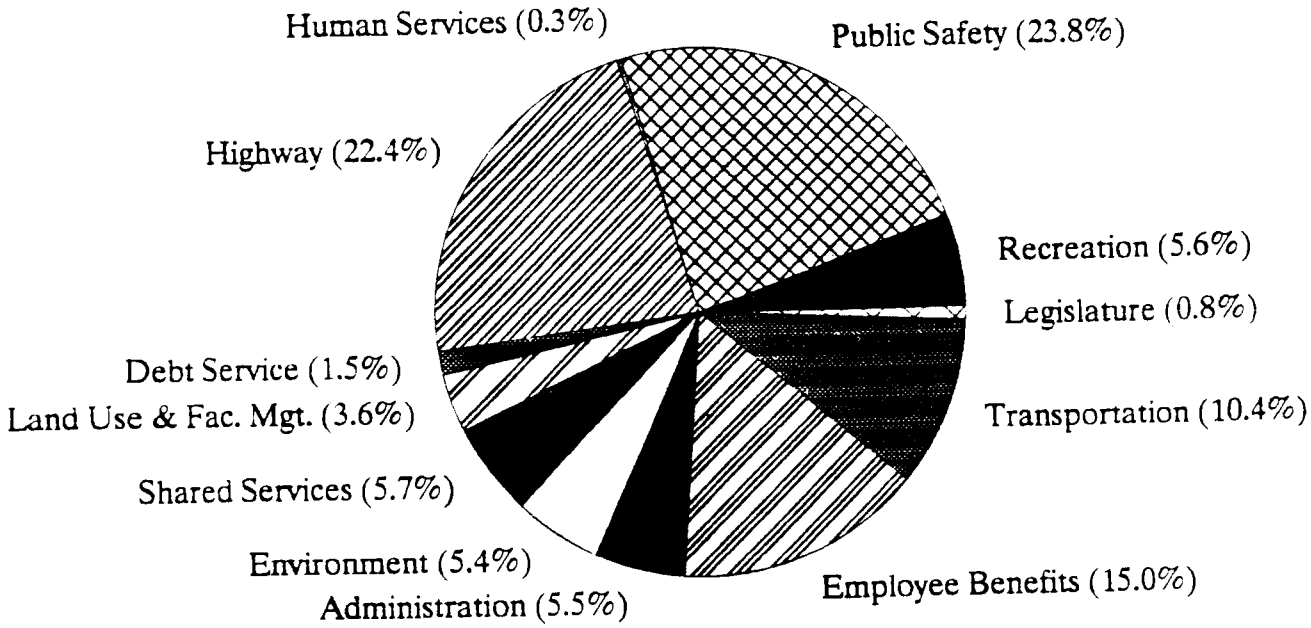
Southold Expenditures – 1990



Population = 19,836

Function	1990 $		1983 $	Per capita
Shared Services	1,061,617	7.18%	765,426	38.59
Public Safety	3,630,500	24.55%	2,617,591	131.96
Human Services	303,525	2.05%	218,842	11.03
Highway	2,129,584	14.40%	1,535,430	77.41
Transportation	1,312,500	8.87%	946,313	47.71
Land Use & Fac. Mgt.	718,962	4.86%	518,372	26.13
Recreation	566,220	3.83%	408,245	20.58
Environment	1,270,650	8.59%	916,139	46.19
Administration	772,600	5.22%	557,045	28.08
Employee Benefits	2,275,253	15.38%	1,640,457	82.70
Debt Service	595,104	4.02%	429,070	21.63
Legislature	153,200	1.04%	110,457	5.57
Total	14,789,715	100.00%	10,663,385	537.58

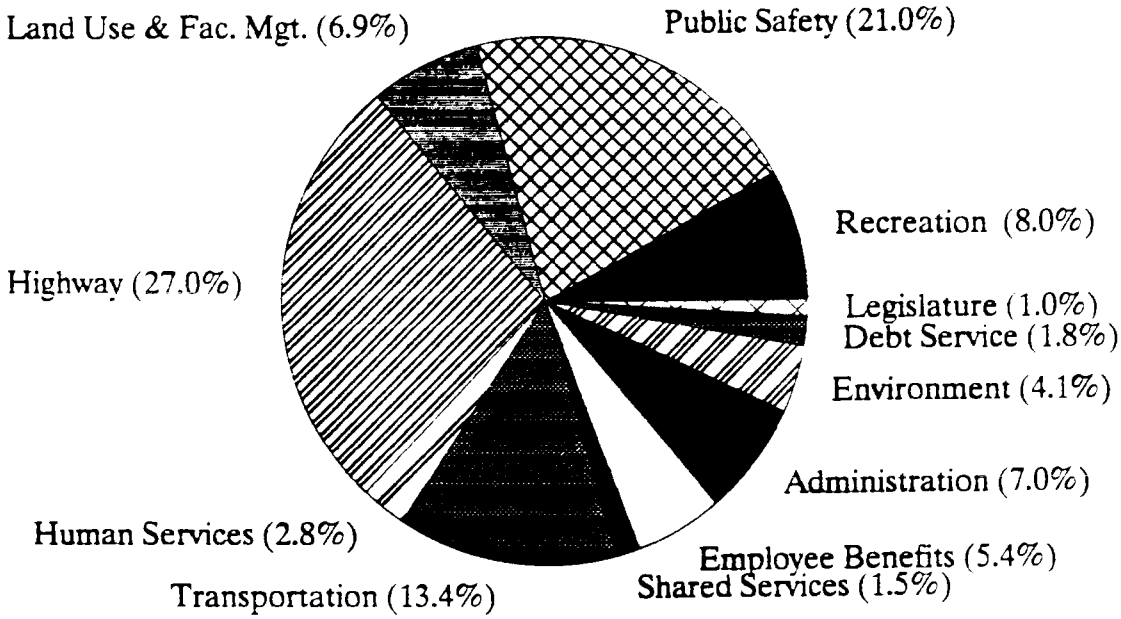
Southold Expenditures – 1980



Population = 19,172

Function	1980 $		1983 $	Per capita $
Recreation	273,900	5.64%	333,336	17.39
Public Safety	1,153,240	23.76%	1,403,493	73.21
Human Services	13,900	0.29%	16,916	0.88
Highway	1,088,218	22.42%	1,324,361	69.08
Debt Service	70,676	1.46%	86,013	4.49
Land Use & Fac. Mgt.	173,340	3.57%	210,955	11.00
Shared Services	275,800	5.68%	335,649	17.51
Environment	261,900	5.40%	318,732	16.62
Administration	269,100	5.54%	327,495	17.08
Employee Benefits	728,721	15.01%	886,853	46.26
Transportation	504,756	10.40%	614,288	32.04
Legislature	40,800	0.84%	49,654	2.59
Total	4,854,351	100.00%	5,907,745	308.14

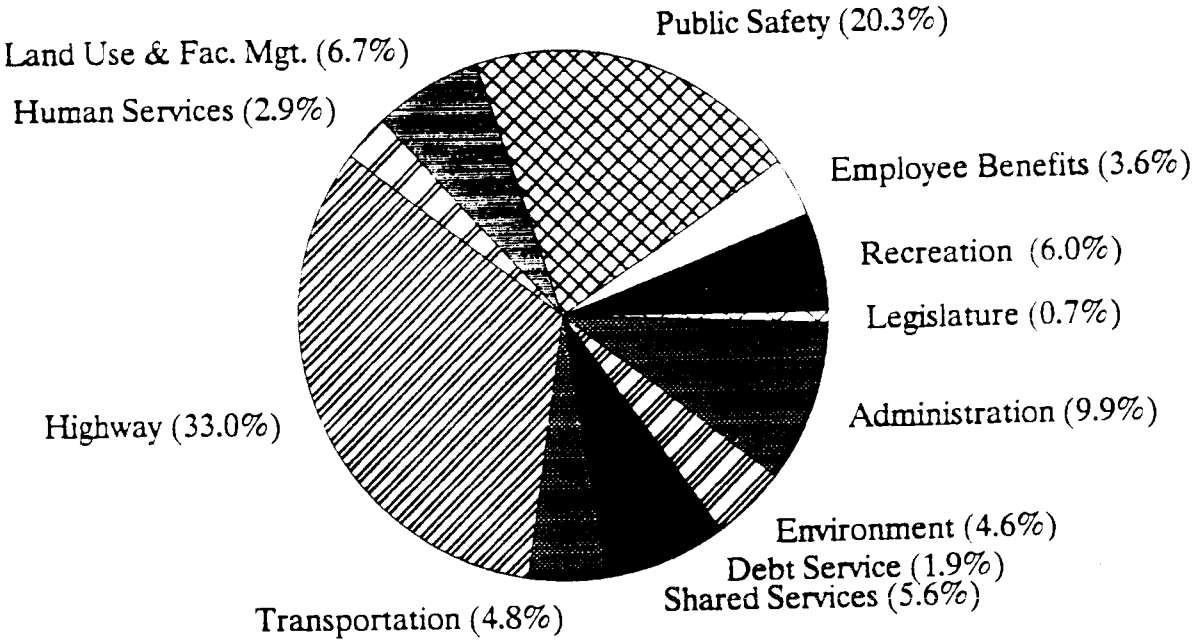
Southold Expenditures – 1970



Population = 16,804

Function	1970 $		1983 $	Per capita $
Recreation	157,467	8.04%	381,857	22.72
Public Safety	410,841	20.98%	996,289	59.29
Land Use & Fac. Mgt.	134,651	6.88%	326,529	19.43
Highway	528,918	27.01%	1,282,626	76.33
Human Services	54,000	2.76%	130,950	7.79
Transportation	263,181	13.44%	638,214	37.98
Shared Services	29,450	1.50%	71,416	4.25
Employee Benefits	106,600	5.44%	258,505	15.38
Administration	136,248	6.96%	330,401	19.66
Environment	81,153	4.14%	196,796	11.71
Debt Service	35,050	1.79%	84,996	5.06
Legislature	20,500	1.05%	49,713	2.96
Total	1,958,059	100.00%	4,748,293	282.57

Southold Expenditures – 1960

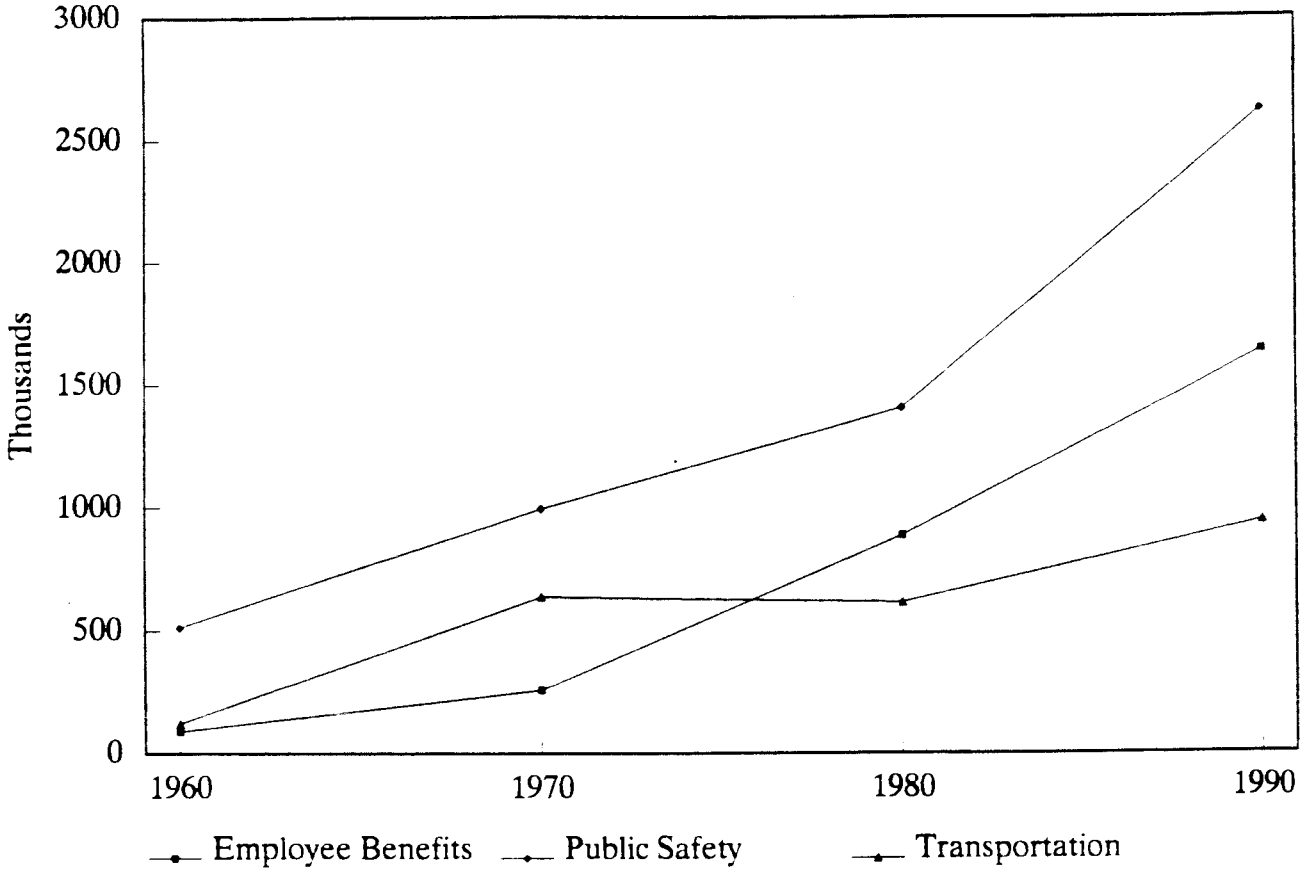


Population = 13,295

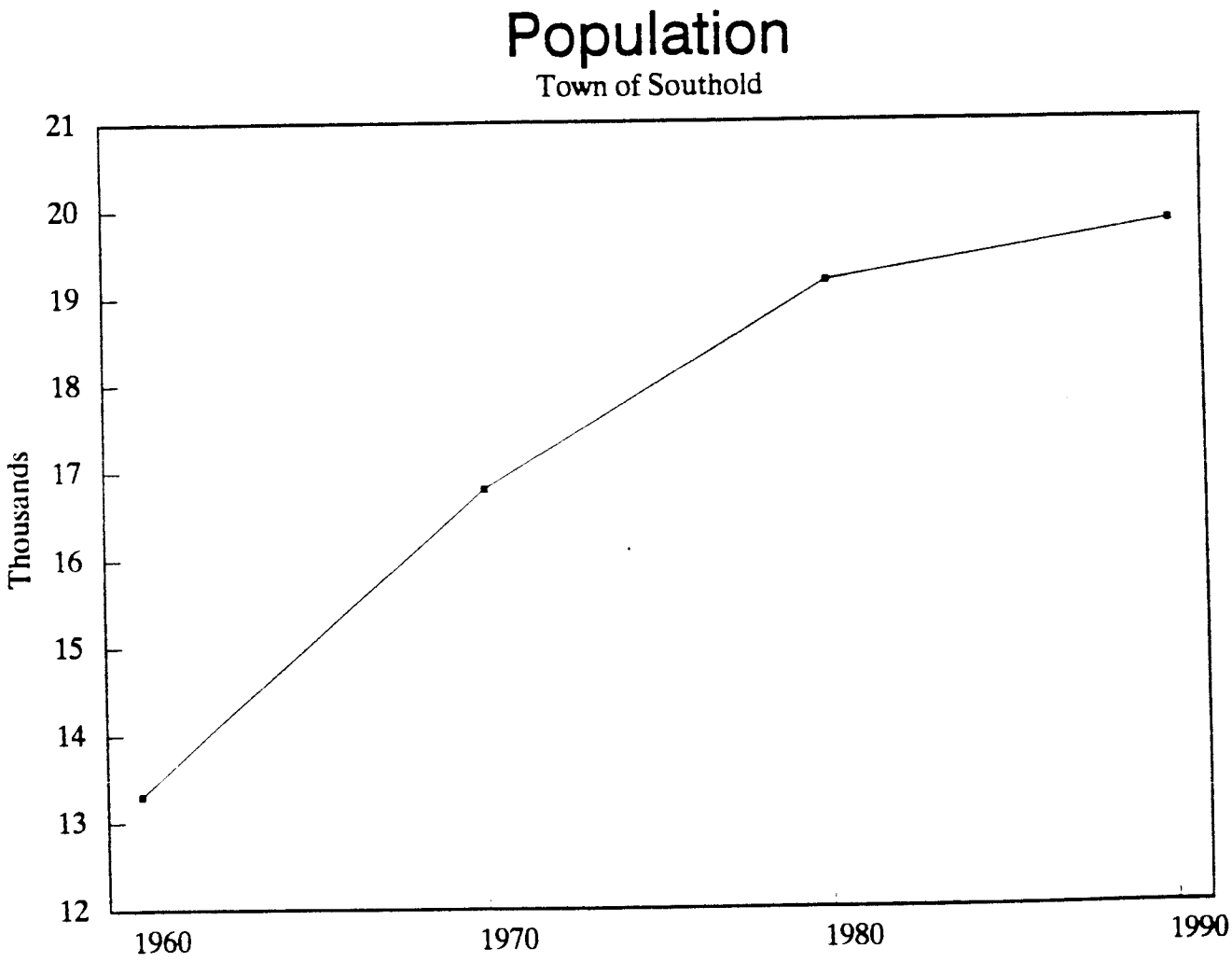
Function	1960 $		1983 $	Per capita $
Recreation	45,590	5.97%	150,721	11.34
Employee Benefits	27,525	3.61%	90,998	6.84
Public Safety	155,206	20.34%	513,111	38.59
Land Use & Fac. Mgt.	51,126	6.70%	169,023	12.71
Human Services	22,200	2.91%	73,393	5.52
Highway	251,927	33.01%	832,871	62.65
Transportation	36,456	4.78%	120,524	9.07
Shared Services	42,425	5.56%	140,257	10.55
Debt Service	14,390	1.89%	47,573	3.58
Environment	35,476	4.65%	117,284	8.82
Administration	75,445	9.88%	249,421	18.76
Legislature	5,475	0.72%	18,100	1.36
Total	763,241	100.00%	2,523,275	189.79

Major Changes in Spending

Town of Southold



in 1983 constant dollars


Population
Town of Southold
Thousands
21
20
19
18
17
16
15
14
13
12
1960
1970
1980
1990

GLEN COVE BUDGET EXPENDITURE ANALYSIS
1960-1990

Overview

The population of the City of Glen Cove increased from 23,817 in 1960 to 25,770 in 1970, and then declined. By 1990, population had dropped to 24,149, only very slightly more than in 1960. Overall, population remained relatively stable from 1960 to 1990.

Total expenditures increased from $5.4 million in 1960 to $15 million in 1990, with per capita expenditures increasing from $225 to $604.

The areas in which the greatest increases in spending occurred were Public Safety, Employee Benefits, Land Use/Facility Management, Environment, Debt Service, and Human Services. Public Safety, Environment, and Debt Service each held a place as one of the largest functions of the town throughout the thirty-year period examined. Land Use emerged in 1970, and Employee Benefits increased in 1970 and 1980, as important functions of the City. They replaced such items as Highway and Shared Services which were important functions in earlier years. Human Resources, which significantly increased in expenditures, never accounted for 5% of the total budget.

Analysis by Function

Shared Services increased in expenditures modestly from $427,000 in 1960 to $620,000 in 1990, increasing per capita from $18 to $26.

Administration increased slightly from $213,000 in 1960 to $412,000 in 1990. The number of administrative accounts increased from 1960 to 1990. Per capita expenditures also increased from $9 to $17.

Public Safety Expenditures increased greatly from $1.0 million in 1960 to $2.8 million, raising per capita expenditures from $42 to $117. This was due to a very dignificant increase in spending on police protection. In 1990, Public Safety accounted for 20% of the total budget.

Highway spending peaked in 1970 at $1 million, and again in 1990 at $1.1 million. In 1960 per capita Highway expenditures were $31, and in 1990 they were $46. Highway spending ranged between $30 and $40 per capita in the interim.

Environment spending increased considerably from $935,000 in 1960 to $2.0 million in 1990. This was largely due to big increases in spending for refuse collection, sewers, and an incinerator, as well as several Environmental Conservation plans. In 1990, the Town was spending $81 per capita on Environment.

Recreation spending, which once comprised 7% of the total budget, increased from $353,000 in 1960 to $1.4 million in 1990. This increase was due to an expansion in the number of recreational facilities including a golf course and a Senior Citizens recreation center amd resulted in this function occupying 10% of the total expenditures.

Transportation spending, which was non-existent in 1960, amounted to $129,000 in 1990, or $5 per capita.

Land Use and Facility Management spending increased greatly over the thirty-year period examined. In 1960, Land Use accounted for only 5% of the total budget at $256,000. In 1970 and 1980, Land Use accounted for 6-7% of the total budget, and amounted to around $725,000. The increase was due to $1.4 million in 1990 expenditures for the water supply.

Employee Benefits increased greatly between 1960 and 1980, and then grew more slowly. In 1980, spending went up to $1.7 million, or $71 per capita. In 1990 it increased to $2.1 million, which was considerably more than the $280,000 spent on Employee Benefits in 1960. Employee Benefits represented higher percentages of the total budget in 1970 and 1980 which is contrary to the trend in most municipalities.

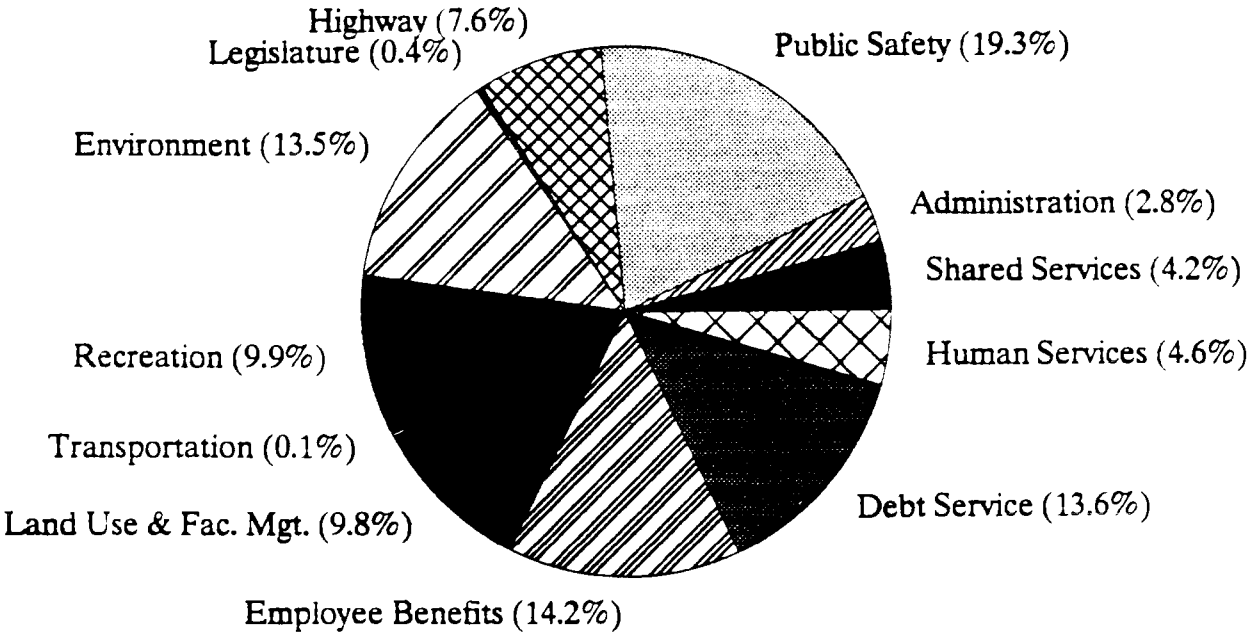
Debt Service increased from $1 million in 1960, where it accounted for 19% of the total budget, to $2 million in 1990, where it accounted for 14% of the total budget. A higher proportion of the budget also was attributed to Debt Service in 1970 and 1980.

Human Services increased from $150,000 in 1960 to $686,000 in 1990. This was mostly due to the expansion and creation of a number of youth services, old age programs, and drug and alcohol abuse programs.

Legislature spending remained relatively stable throughout the thirty-year period examined.

Chart 1-11

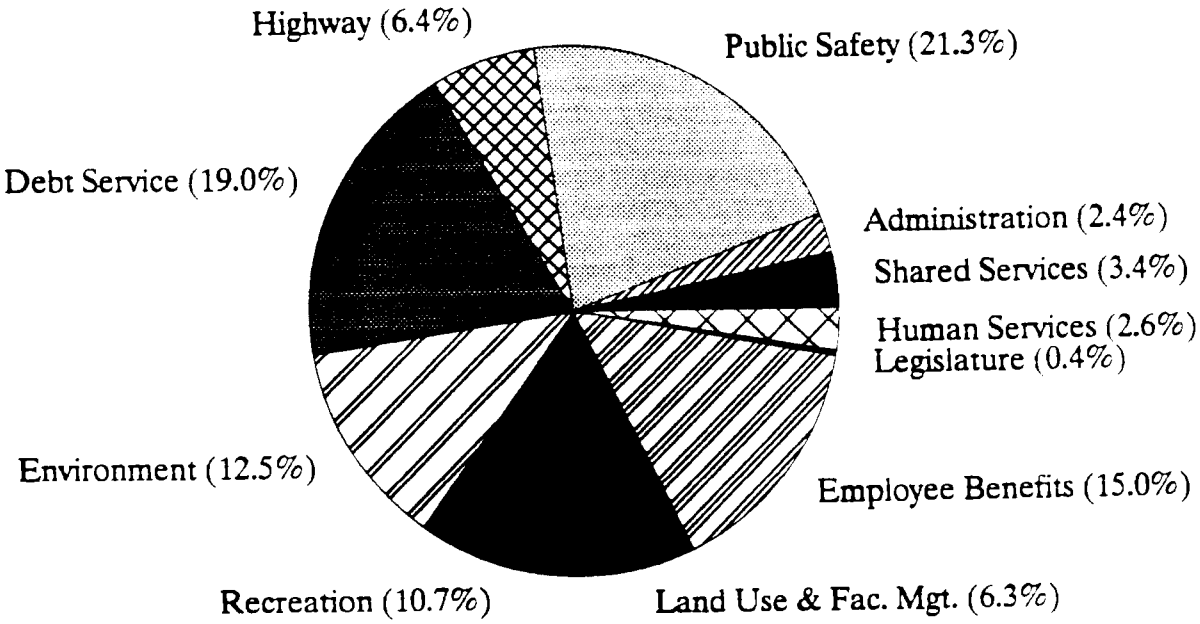
Glen Cove Expenditures – 1990



Population = 24,149

Function	1990 $		1983 $	Per capita $
Shared Services	860,100	4.25%	620,132	25.68
Administration	571,100	2.82%	411,763	17.05
Public Safety	3,904,100	19.28%	2,814,856	116.56
Highway	1,538,200	7.60%	1,109,042	45.92
Legislature	85,000	0.42%	61,285	2.54
Environment	2,725,000	13.46%	1,964,725	81.36
Recreation	1,994,700	9.85%	1,438,179	59.55
Transportation	30,000	0.15%	21,630	0.90
Land Use & Fac. Mgt.	1,991,300	9.84%	1,435,727	59.45
Employee Benefits	2,876,200	14.21%	2,073,740	85.87
Debt Service	2,746,600	13.57%	1,980,299	82.00
Human Services	923,100	4.56%	665,555	27.56
Total	20,245,400	100.00%	14,596,933	604.45

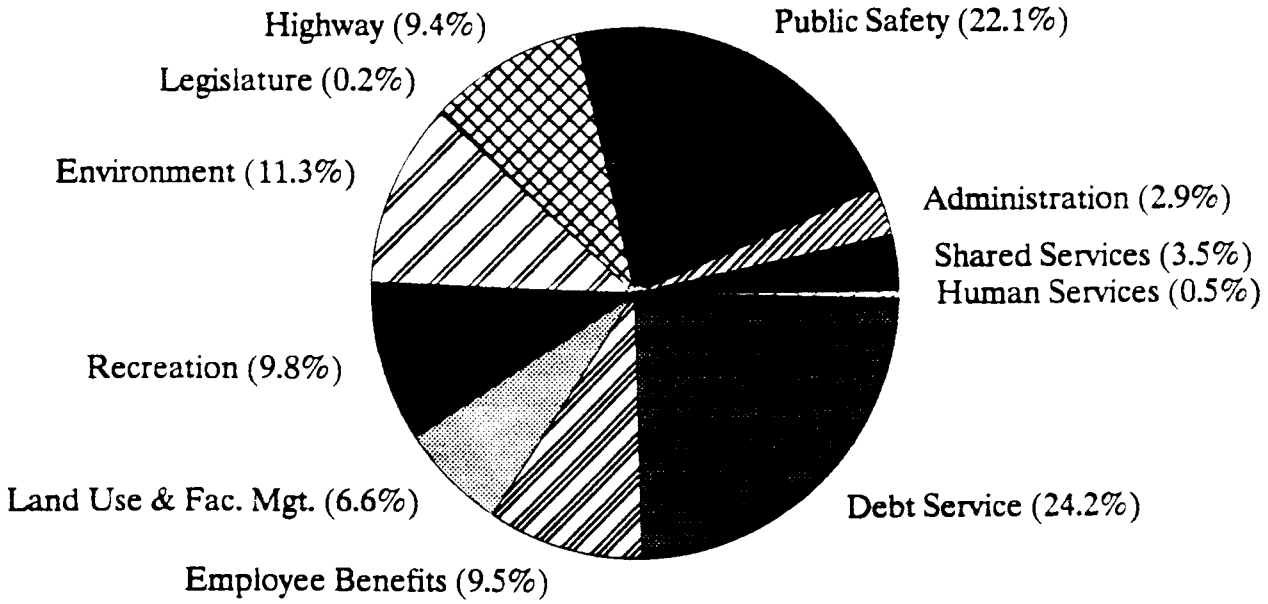
Glen Cove Expenditures – 1980



Population = 24,618

Function	1980 $		1983 $	Per capita $
Shared Services	324,460	3.41%	394,868	16.04
Administration	225,270	2.36%	274,154	11.14
Public Safety	2,029,030	21.30%	2,469,330	100.31
Highway	608,350	6.39%	740,362	30.07
Debt Service	1,813,552	19.04%	2,207,093	89.65
Environment	1,195,105	12.54%	1,454,443	59.08
Recreation	1,023,842	10.75%	1,246,016	50.61
Land Use & Fac. Mgt.	596,175	6.26%	725,545	29.47
Employee Benefits	1,430,133	15.01%	1,740,472	70.70
Legislature	34,000	0.36%	41,378	1.68
Human Services	246,915	2.59%	300,496	12.21
Total	9,526,832	100.00%	11,594,155	470.96

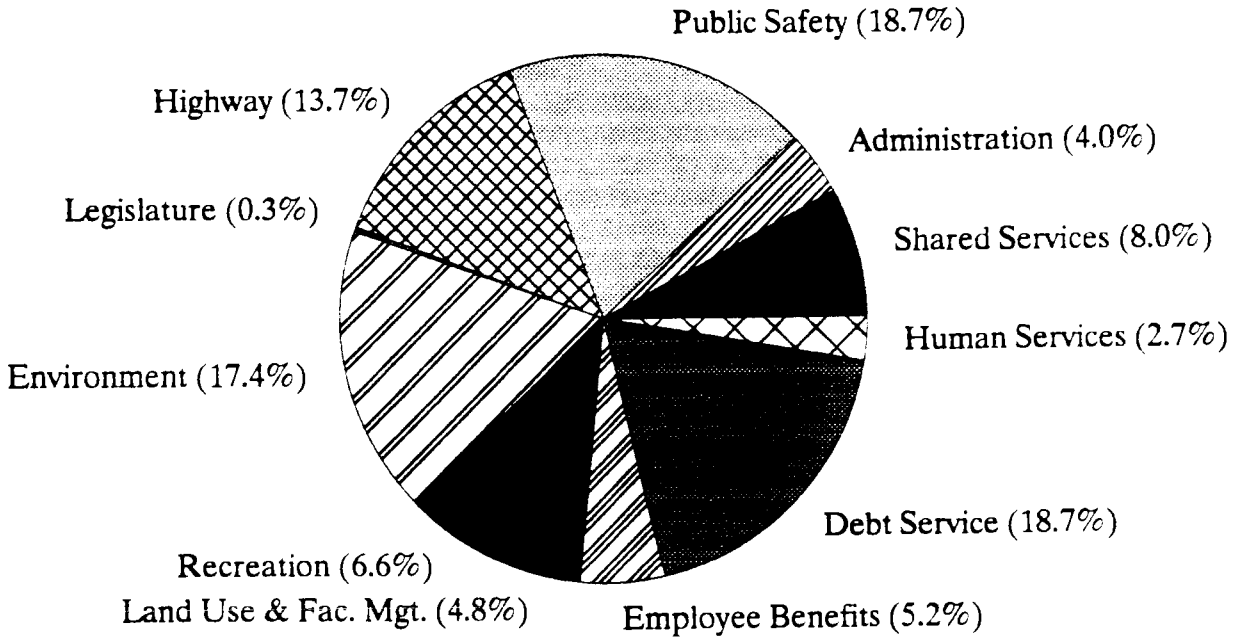
Glen Cove Expenditures – 1970



Population = 25,770

Function	1970 $		1983 $	Per capita $
Shared Services	155,435	3.45%	376,930	14.63
Administration	132,315	2.94%	320,864	12.45
Public Safety	994,798	22.11%	2,412,385	93.61
Highway	423,855	9.42%	1,027,848	39.89
Legislature	9,850	0.22%	23,886	0.93
Environment	506,155	11.25%	1,227,426	47.63
Recreation	439,278	9.76%	1,065,249	41.34
Land Use & Fac. Mgt.	297,245	6.61%	720,819	27.97
Employee Benefits	429,280	9.54%	1,041,004	40.40
Debt Service	1,089,678	24.22%	2,642,469	102.54
Human Services	21,005	0.47%	50,937	1.98
Total	4,498,894	100.00%	10,909,818	423.35

Glen Cove Expenditures – 1960

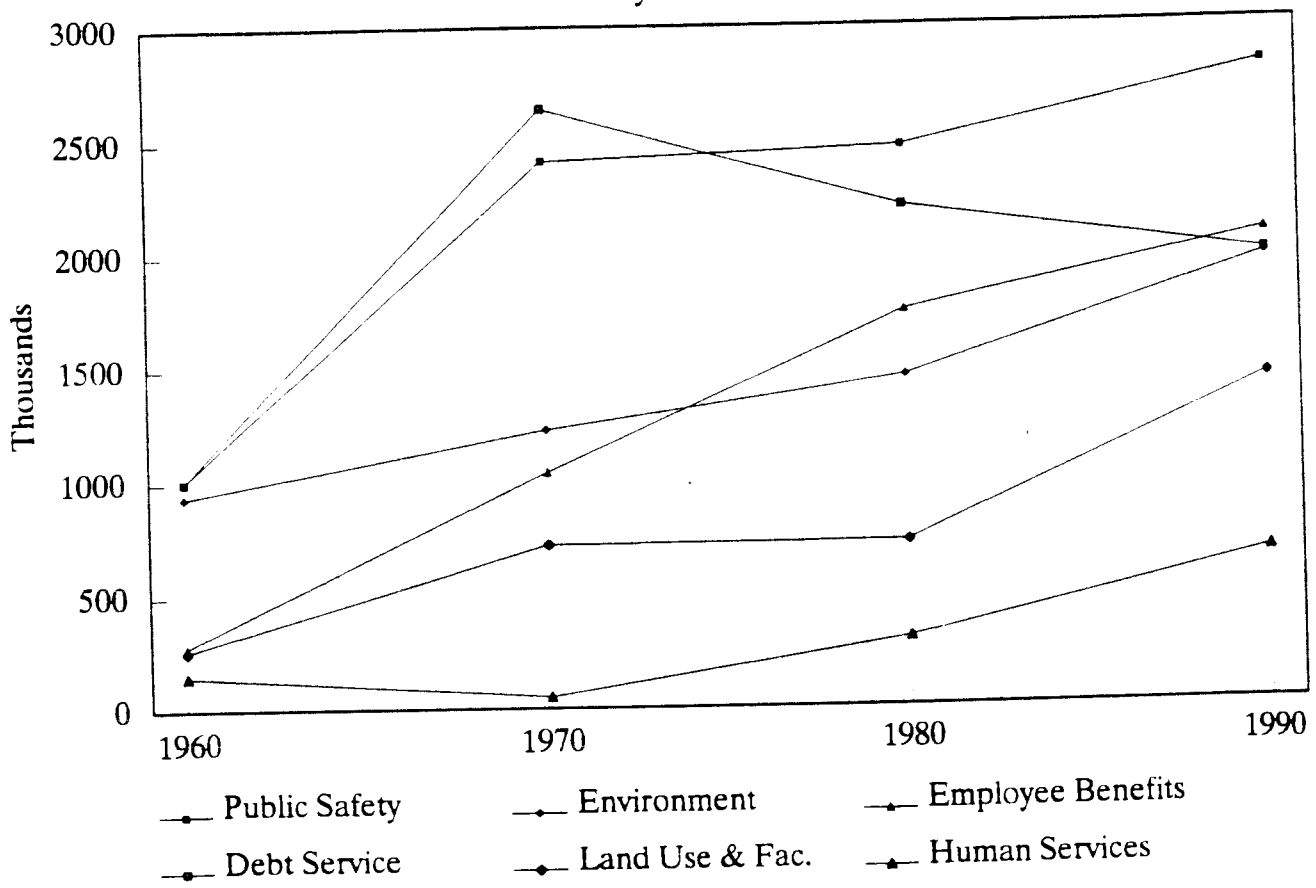


Population = 23,817

Function	1960 $		1983 $	Per capita $
Shared Services	129,113	7.95%	426,848	17.92
Administration	64,403	3.97%	212,916	8.94
Public Safety	303,827	18.72%	1,004,452	42.17
Highway	221,614	13.65%	732,656	30.76
Legislature	4,550	0.28%	15,042	0.63
Environment	283,074	17.44%	935,843	39.29
Recreation	106,999	6.59%	353,739	14.85
Land Use & Fac. Mgt.	77,547	4.78%	256,370	10.76
Employee Benefits	84,275	5.19%	278,613	11.70
Debt Service	303,943	18.72%	1,004,836	42.19
Human Services	44,064	2.71%	145,676	6.12
Total	1,623,409	100.00%	5,366,990	225.34

Major Changes in Spending

City of Glen Cove



in 1983 constant dollars

Population
City of Glen Cove
26500
26000
25500
25000
24500
24000
23500
23000
1960
1970
1980
1990

LONG BEACH BUDGET EXPENDITURE ANALYSIS
1970-1990

Overview

The population of the City of Long Beach increased from 26,473 in 1960 to 34,073 in 1980, and then decreased back to 33,510 in 1990. Overall, population changes were moderate.

Total expenditures for Long Beach followed a similar pattern. Spending increased from $11.3 million in 1970 to $33.5 million in 1980, and then decreased to $23.6 million in 1990. Overall, total expenditures were only $12 million more in 1990 than in 1960. Per capita expenditures were $427 in 1960 and $705 in 1990.

The areas in which major increases in spending occurred were Public Safety. Employee Benefits, Land Use and Facility Management, Shared Services, and Environment. Major decreases in spending occurred in Debt Service and Highway. Shared Services, Public Safety, Employee Benefits, and Environment each held a place as one of the largest functions of the City through the thirty year period examined. Environment emerged as the most important function of the City in 1980. Public Safety held an important position in the City's finances throughout the thirty year period examined, and increased sharply in expenditures between 1960 and 1970.

Analysis by Function

Shared Services expenditures increased from $1 million in 1960 to $2.6 million in 1980, and $4 million in 1990. This was largely due to an increase in the number and type of central services. Per capita expenditures increased from $38 to $120. Shared Services accounted for 17% of the total budget in 1990.

Administration expenditures are not dramatically different from 1960 to 1990 at about $700-980 thousand. Expenditures were over $1.2 million in 1980.

Public Safety expenditures increased from $2.1 million in 1960 to $4.8 million in 1990. This reflects increased costs for the city police force. Public Safety expenditures accounted for 21% of the total budget in 1990.

Environment expenditures increased from $700,000 in 1960 to over $2.4 million in 1980. Much of this increase went towards sewer maintenance and sanitation. By 1990, Environment expenditures had increased slightly to $2.5 million. Environment expenditures accounted for 11% of total budget in 1990.

Recreation expenditures fluctuated between $870,000 in 1960 to $1.7 million in 1990. Per capita expenditures increased from $33 to $50.

Transportation expenditures for the city bus system went from $292,000 in 1960 to $433,000 in 1990.

Land Use/Facility Management expenditures increased from $462,000 in 1960 to $1.5 million in 1980, and then increased slightly to $2.1 million in 1990. The large increase in 1980 (where Land Use accounted for 8.8% of the total budget) was due to large expenditures for buildings and property conservation and water district expenses.

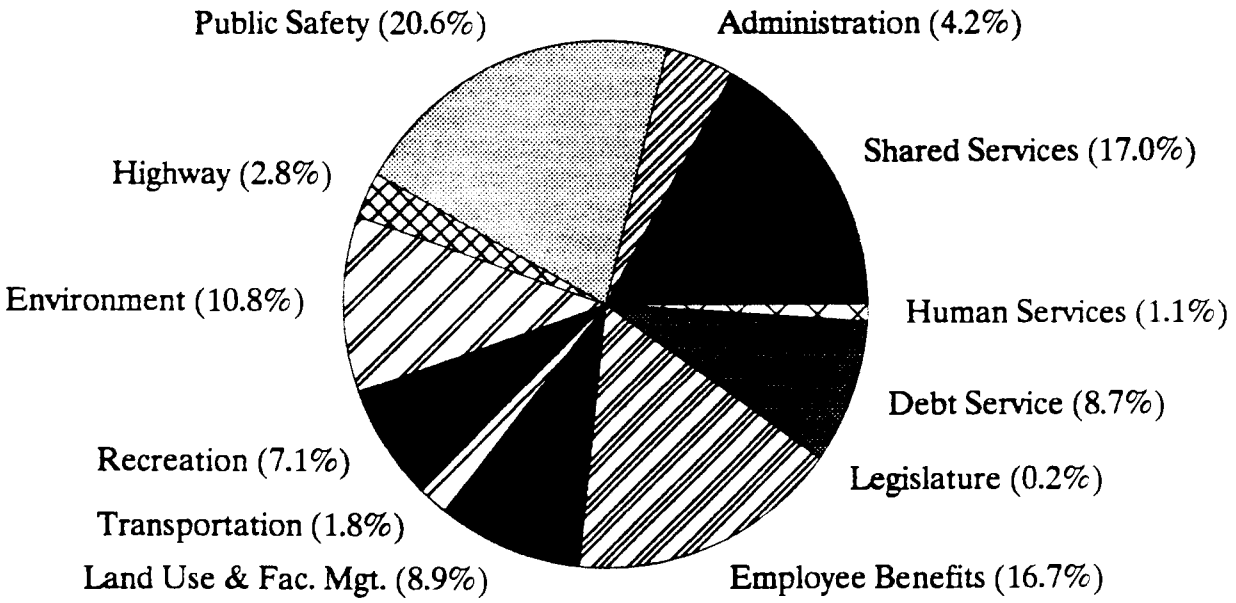
Employee Benefits increased greatly from $891,000 in 1960 to $3.9 million in 1990.

Debt Service expenditures peaked in 1970 and then decreased from $5.5 million in 1970 to $2 million in 1990. This proportion of the budget decreased from 28% in 1960 to 9% in 1990 which is contrary to the trend in most other major municipalities.

Legislative expenditures which are below 1% of the budget remained stable throughout the thirty year period examined.

Chart 1-12

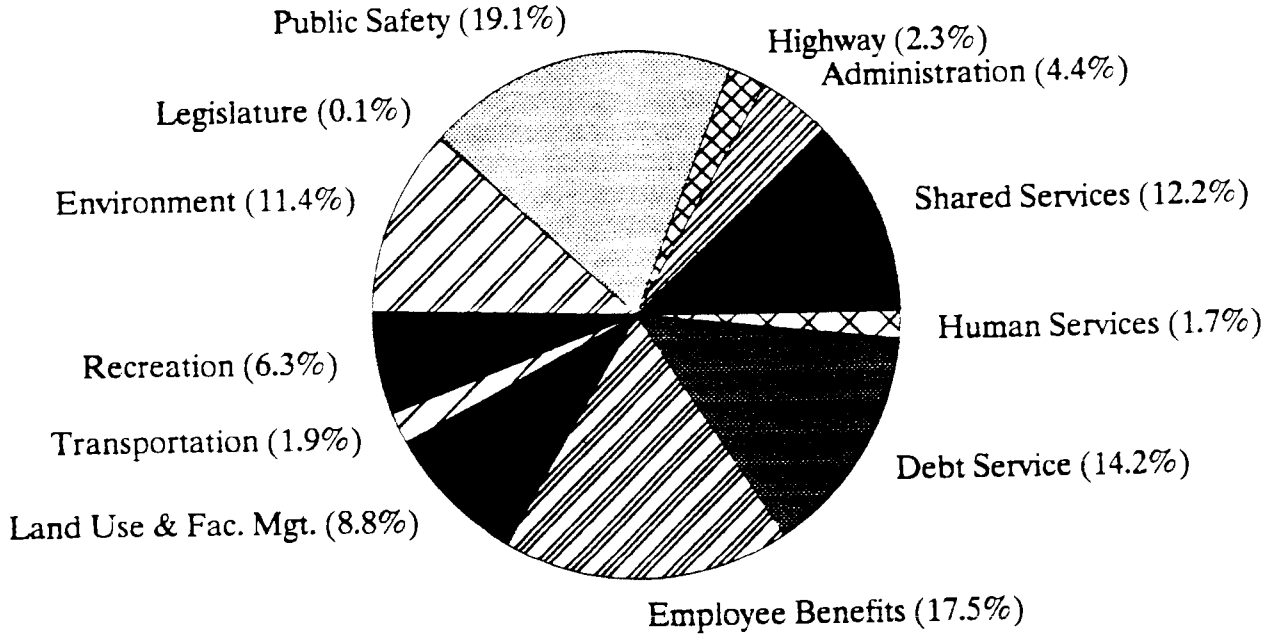
Long Beach Expenditures – 1990



Population = 33,510

Function	1990 $		1983 $	Per capita $
Shared Services	5,579,165	17.03%	4,022,578	120.04
Administration	1,362,965	4.16%	982,698	29.33
Public Safety	6,762,446	20.65%	4,875,724	145.50
Highway	909,036	2.78%	655,415	19.56
Environment	3,541,414	10.81%	2,553,359	76.20
Recreation	2,341,364	7.15%	1,688,123	50.38
Transportation	600,452	1.83%	432,926	12.92
Land Use & Fac. Mgt.	2,927,529	8.94%	2,110,748	62.99
Employee Benefits	5,464,291	16.68%	3,939,754	117.57
Legislature	67,152	0.21%	48,417	1.44
Debt Service	2,847,743	8.70%	2,053,223	61.27
Human Services	347,900	1.06%	250,836	7.49
Total	32,751,457	100.00%	23,613,800	704.68

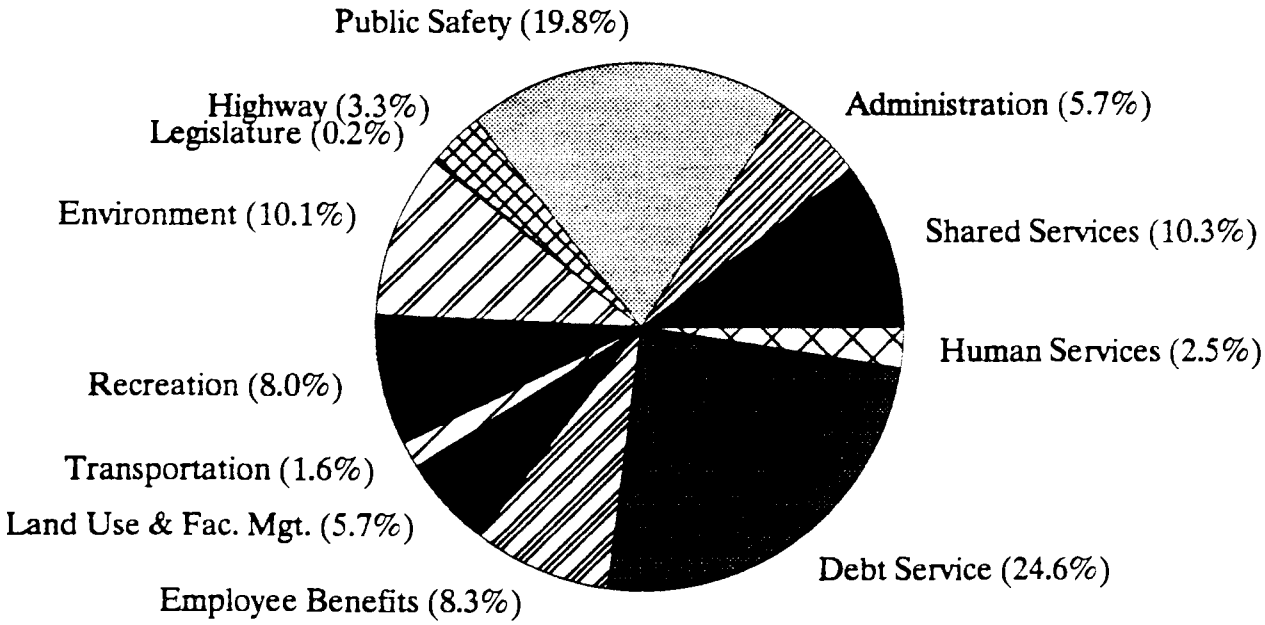
Long Beach Expenditures – 1980



Population = 34,073

Function	1980 $		1983 $	Per capita $
Shared Services	2,142,246	12.21%	2,607,113	76.52
Administration	774,235	4.41%	942,244	27.65
Highway	403,727	2.30%	491,336	14.42
Public Safety	3,357,620	19.14%	4,086,224	119.93
Legislature	22,743	0.13%	27,678	0.81
Environment	1,998,565	11.39%	2,432,254	71.38
Recreation	1,099,522	6.27%	1,338,118	39.27
Transportation	339,167	1.93%	412,766	12.11
Land Use & Fac. Mgt.	1,537,186	8.76%	1,870,755	54.90
Employee Benefits	3,077,580	17.54%	3,745,415	109.92
Debt Service	2,486,889	14.18%	3,026,544	88.83
Human Services	303,912	1.73%	369,861	10.85
Total	17,543,392	100.00%	21,350,308	626.60

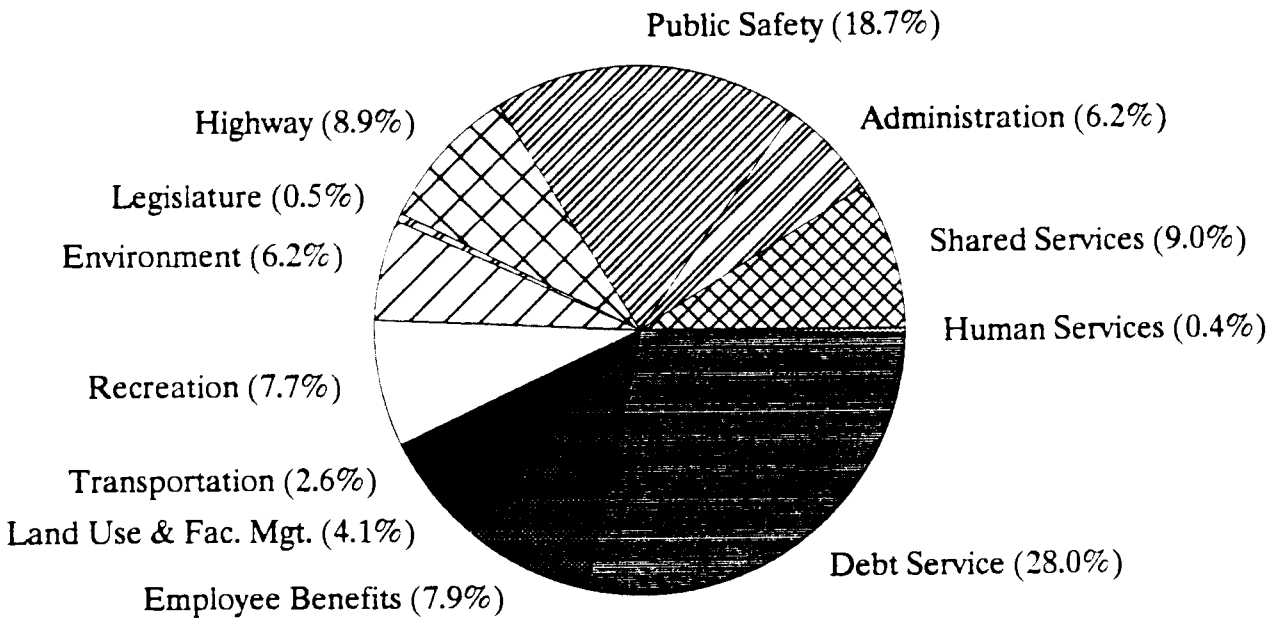
Long Beach Expenditures – 1970



Population = 33,127

Function	1970 $		1983 $	Per capita $
Shared Services	943,482	10.25%	2,287,944	69.07
Administration	521,690	5.67%	1,265,098	38.19
Public Safety	1,823,758	19.82%	4,422,613	133.50
Highway	307,502	3.34%	745,692	22.51
Legislature	17,500	0.19%	42,438	1.28
Environment	927,196	10.08%	2,248,450	67.87
Recreation	734,743	7.99%	1,781,752	53.79
Transportation	148,319	1.61%	359,674	10.86
Land Use & Fac. Mgt.	522,020	5.67%	1,265,899	38.21
Employee Benefits	765,849	8.32%	1,857,184	56.06
Debt Service	2,259,067	24.55%	5,478,237	165.37
Human Services	229,315	2.49%	556,089	16.79
Total	9,200,441	100.00%	22,311,069	673.50

Long Beach Expenditures – 1960

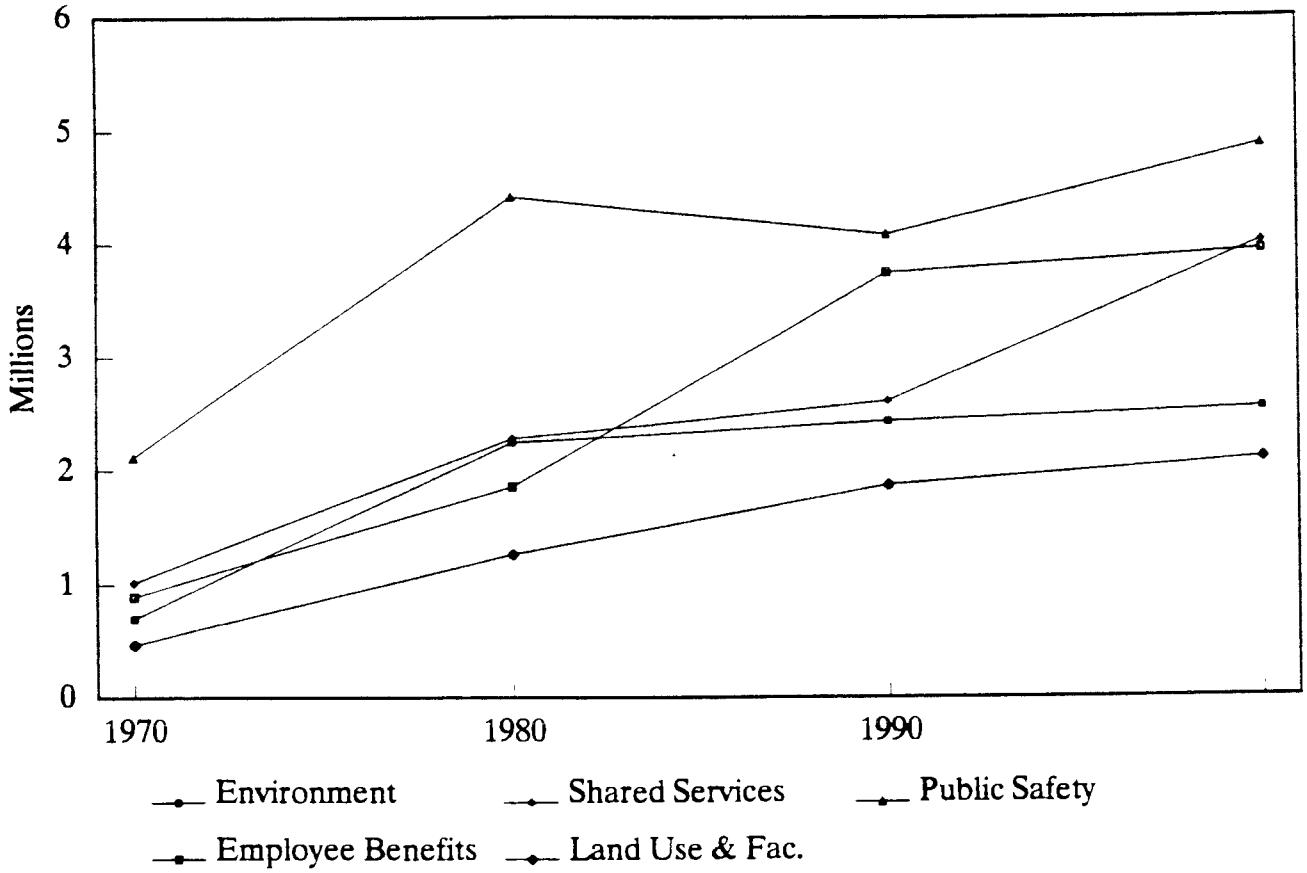


Population = 26,473

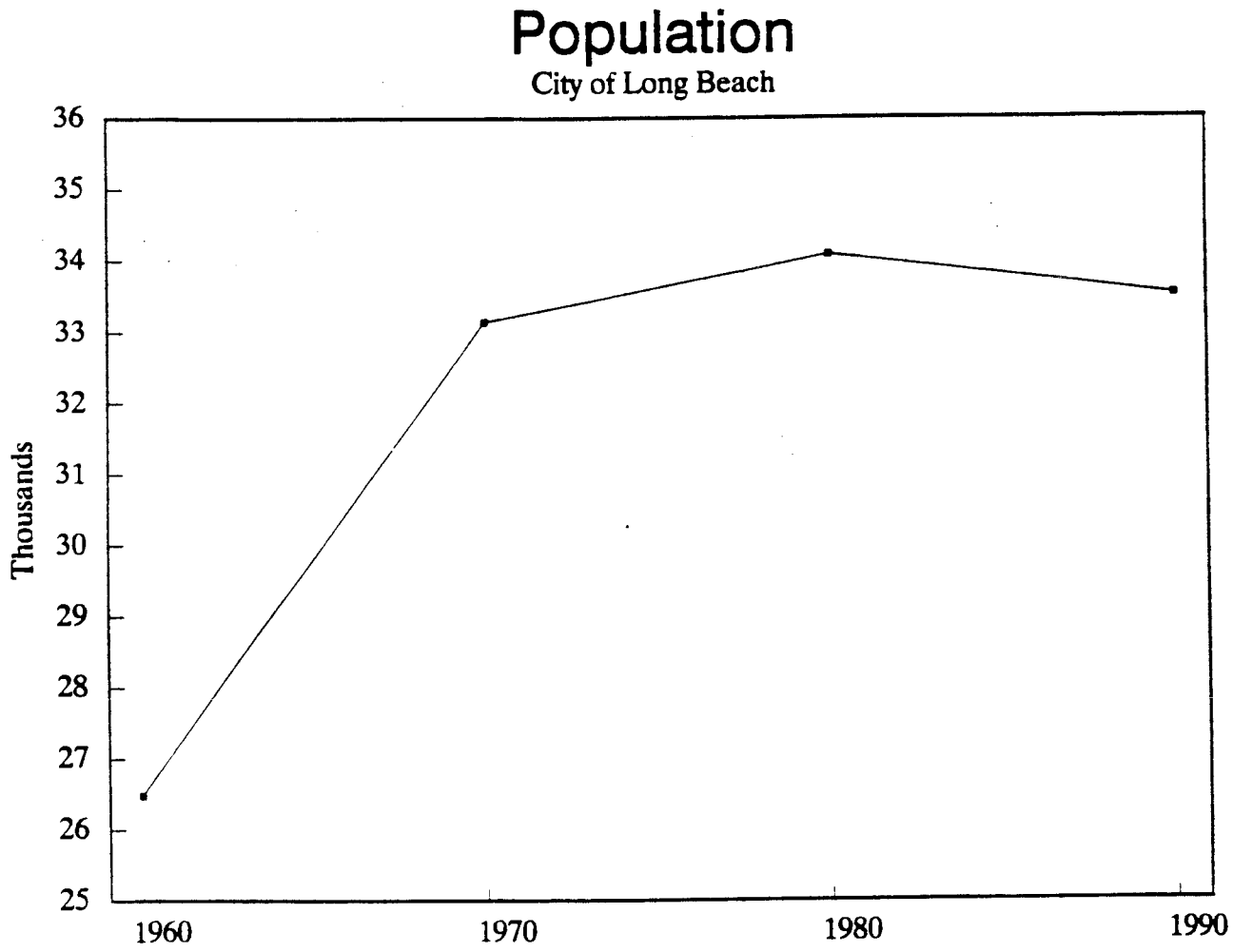
Function	1960 $		1983 $	Per capita $
Shared Services	307,225	8.98%	1,015,686	38.37
Administration	210,973	6.16%	697,477	26.35
Public Safety	639,131	18.68%	2,112,967	79.82
Highway	303,435	8.87%	1,003,156	37.89
Legislature	17,500	0.51%	57,855	2.19
Environment	211,528	6.18%	699,312	26.42
Recreation	263,146	7.69%	869,961	32.86
Transportation	88,384	2.58%	292,198	11.04
Land Use & Fac. Mgt.	139,658	4.08%	461,709	17.44
Employee Benefits	269,515	7.88%	891,017	33.66
Debt Service	959,696	28.04%	3,172,755	119.85
Human Services	12,031	0.35%	39,774	1.50
Total	3,422,222	100.00%	11,313,866	427.37

Major Changes in Spending

City of Long Beach



in 1983 constant dollars


Population
City of Long Beach
Thousands
36
35
34
33
32
31
30
29
28
27
26
25
1960
1970
1980
1990

HEMPSTEAD BUDGET EXPENDITURES ANALYSIS
1960-1990

Overview

The Town of Hempstead is an example of a declining population area with increasing expenditure patterns. Total expenditures rose from $68.8 million in 1960 to $247.8 million in 1990. Hempstead's population rose from 740,738 in 1960 to 801,592 in 1970. However, between 1970 and 1990 the population declined to 725,639. Although there was a decline in population, per capita spending went from $93 in 1960 to $341 in 1990.

The areas in which major increases occurred were Environment, Recreation, Employee Benefits, Shared Services and Debt Service. Environment was the highest percentage throughout the thirty-year period examined. Land Use and Facility Management, Public Safety, Debt Service and Highway were also large parts of the budget in 1960, but by 1970 highway was replaced by Recreation. Recreation, Debt Service and Employee Benefits were most important in the 1980's after Environment. By 1990 Environment had overwhelmed all other categories.

Analysis by Function

Recreation had the greatest amount of change in dollars and percentage. In 1960 Hempstead spent 3 million dollars or 4.5% of the budget on recreation. By 1970 27.8 million dollars or 18.4% of the budget was being spent on recreation. This accounts for a big part of the increase in per capita spending between 1960 and 1970. Between 1970 and 1990 Hempstead was creating new parks and other recreational activities. They did not have this expense in 1960 so that is why recreation spending in 1960 appears to be so low. Recreation is now up to 41.9 million dollars; however, the percentage declined from 21.2% to 16.9% in the last decade.

Environment is another area of increase between 1960 and 1990. In 1960 per capita spending for Environment was $28; by 1980 spending increased to $61. Although there was an increase in spending, the percentage of the budget actually decreased from 29.7% in 1960 to 25.5% in 1980. In 1990 per capita spending and percentage for Environment both increased greatly to $127 and 37.3% respectively. The cost of a resource recovery plant and trucking ash account for the increase in environmental spending.

Debt Services is another area of importance. In 1960 Hempstead spent 12.1 million dollars in Debt Services. By 1970 they were spending 32.9 million dollars. In 1980 Debt Services decreased and increased to less than in 1970 in 1990. Debt Services likely increased between 1960 and 1970 because of the extensive recreation facilities that were being built. Although spending increased between 1960 and 1970, the percentage of the budget being used for Debt Services only increased from 17.6% in 1960 to 21.8% in 1970, then went all the way down to 11.3% in 1990.

Employee Benefits increased greatly between 1970 and 1990. In 1970 Employee Benefits expenditures was $17.4 million; by 1990 expenditures rose to $29.1 million. In 1960 Employee Benefits was 4.2% of the budget, but by 1980 had risen to 14.2% and in this last decade represented 11.7% of the total budget. Employee Benefits increased because salary levels increased and there was a continued demand for more benefits.

In 1960 Highway expenditures were $13.8 million. By 1990 expenditures were $17 million. Although expenditures increased, the percent of the budget decreased from 20.1% in 1960 to only 6.8% in 1990.

Land Use and Facility Management had an increase in dollars between 1960 to 1970. From 1970 to 1990 the amount spent declined. Although there was an overall increase in spending, the percent of the budget used for land use decreased from 1960 to 1990. There was an increase in spending from 1960 to 1970 because that is when the population was increasing and there was a need to build extensions in the water districts and other services related to new dwellings.

Human Services increased slowly in percentage between 1960 and 1990. Human Services expenditures increased from $309 thousand in 1960 to $3 million in 1990. The reason for the increase is due to the increased number of elderly people. Hempstead has had to provide services for an increasing elderly population and also for people with drug and alcohol problems.

Public Safety expenditures were lowest in 1970. It then decreased in percent and dollars between 1960 to 1990. There was a sharp decrease from 1960 to 1970. After 1970 the cost stabilized.

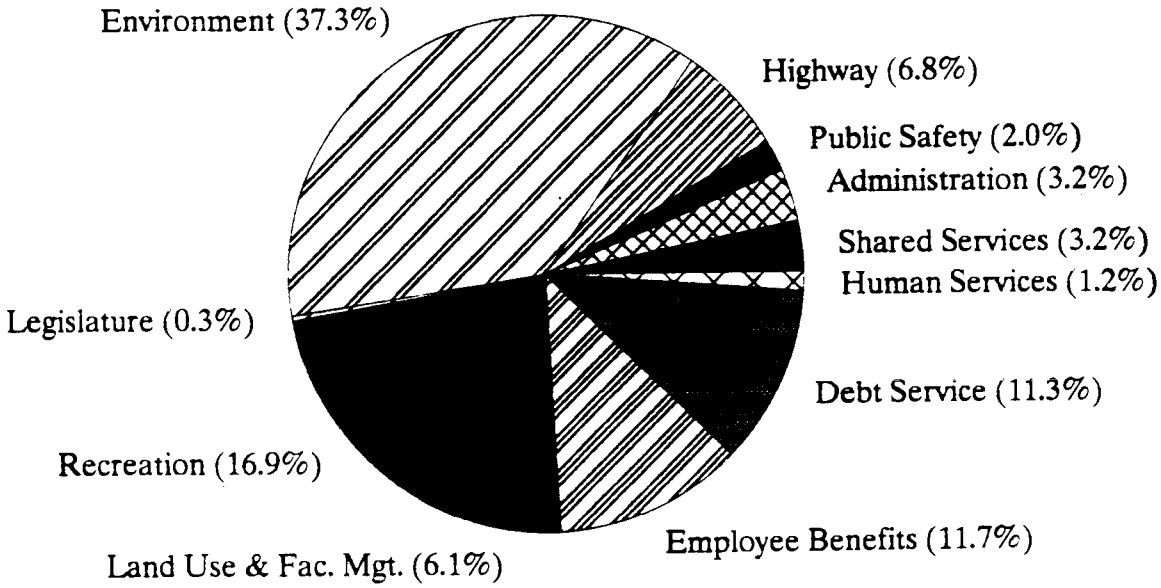
Shared Services showed an increase in percent of the budget in 1980 and 1960 to 1990. The amount of dollars spent increased the most from 1960 to 1980

and then increased at a smaller amount between 1980 and 1990. Per capita spending increased greatly from 1960 to 1980 and leveled off from 1980 to 1990.

Administration decreased in percent from 1960 to 1990. In 1980 dollars spent and per capita decreased. Legislature had a moderate decrease in percent and per capita expenditures from 1970 to 1990 after a larger increase between 1960 and 1970.

Chart 1-13

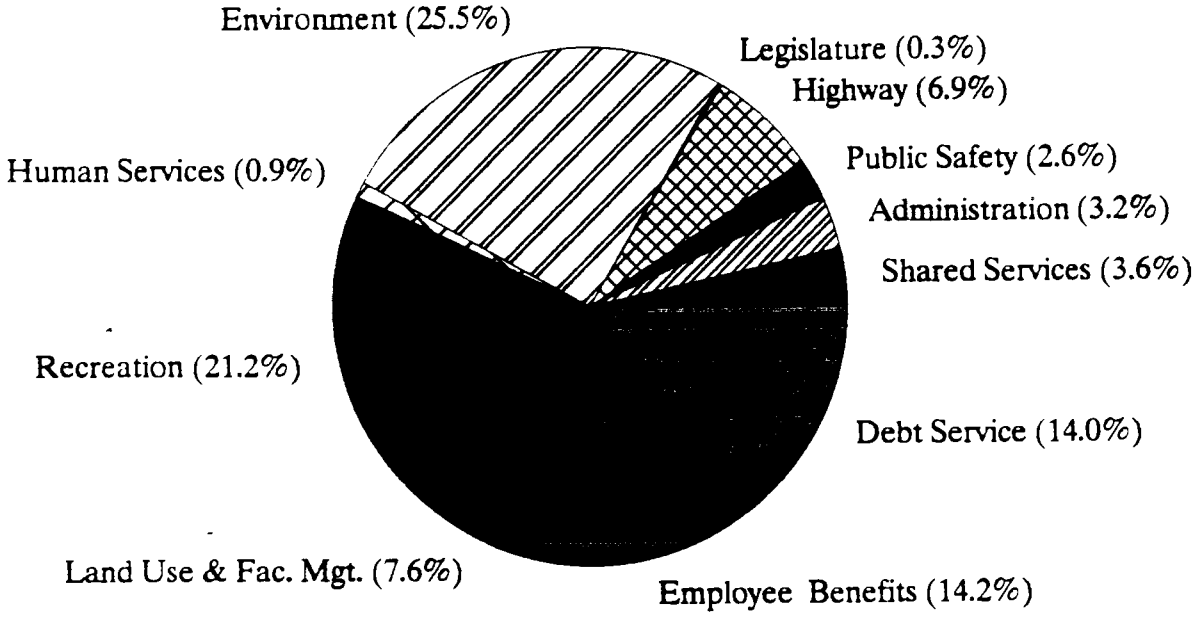
Hempstead Expenditures – 1990



Population = 725,639

Function	1990 $		1983 $	Per capita $
Shared Services	10,983,276	3.20%	7,918,942	10.91
Administration	10,977,782	3.19%	7,914,981	10.91
Public Safety	6,937,640	2.02%	5,002,038	6.89
Highway	23,533,733	6.85%	16,967,821	23.38
Environment	128,092,481	37.27%	92,354,679	127.27
Legislature	1,000,257	0.29%	721,185	0.99
Recreation	58,045,933	16.89%	41,851,118	57.67
Land Use & Fac. Mgt.	20,869,301	6.07%	15,046,766	20.74
Employee Benefits	40,301,016	11.73%	29,057,033	40.04
Debt Service	38,768,343	11.28%	27,951,975	38.52
Human Services	4,176,830	1.22%	3,011,494	4.15
Total	343,686,592	100.00%	247,798,033	341.49

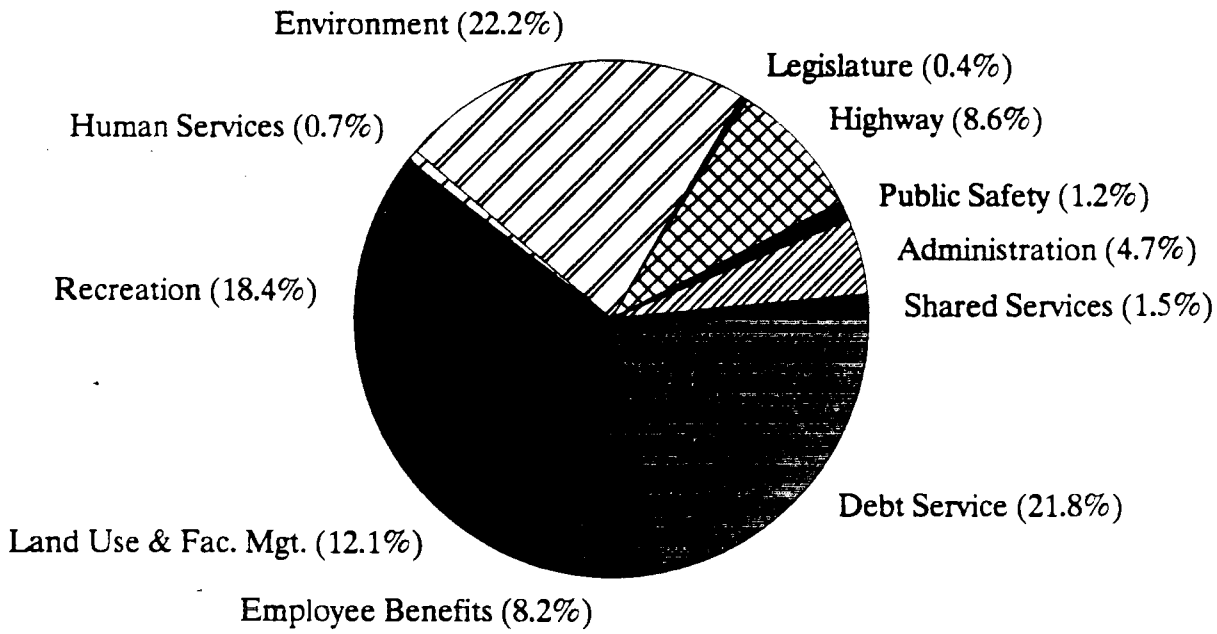
Hempstead Expenditures – 1980



Population = 738,517

Function	1980 $		1983 $	Per capita $
Shared Services	5,230,934	3.59%	6,366,047	8.62
Administration	4,703,371	3.23%	5,724,003	7.75
Public Safety	3,828,794	2.63%	4,659,642	6.31
Highway	9,998,317	6.87%	12,167,952	16.48
Legislature	384,085	0.26%	467,431	0.63
Environment	37,088,961	25.47%	45,137,266	61.12
Human Services	1,371,891	0.94%	1,669,591	2.26
Recreation	30,869,010	21.20%	37,567,585	50.87
Land Use & Fac. Mgt.	11,045,543	7.58%	13,442,426	18.20
Employee Benefits	20,695,821	14.21%	25,186,814	34.10
Debt Service	20,417,977	14.02%	24,848,678	33.65
Total	145,634,704	100.00%	177,237,435	239.99

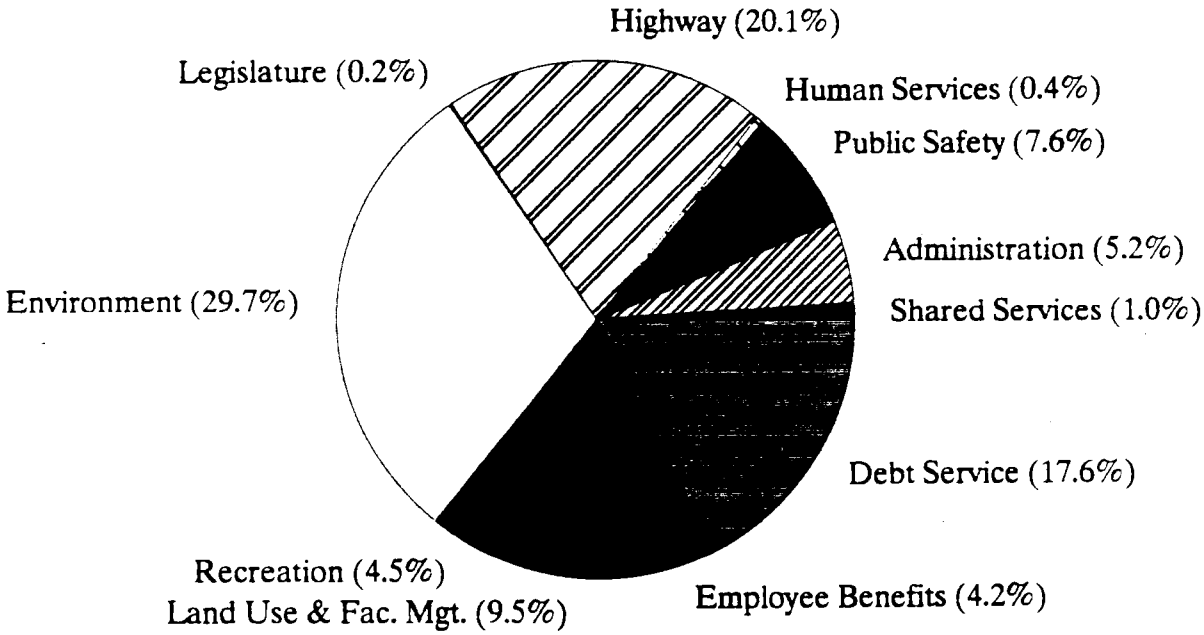
Hempstead Expenditures – 1970



Population = 801,592

Function	1970 $		1983 $	Per capita $
Shared Services	938,796	1.51%	2,276,580	2.84
Administration	2,944,917	4.72%	7,141,424	8.91
Public Safety	768,019	1.23%	1,862,446	2.32
Highway	5,392,003	8.64%	13,075,607	16.31
Legislature	263,276	0.42%	638,444	0.80
Environment	13,877,262	22.25%	33,652,360	41.98
Human Services	446,388	0.72%	1,082,491	1.35
Recreation	11,449,616	18.36%	27,765,319	34.64
Land Use & Fac. Mgt.	7,564,489	12.13%	18,343,886	22.88
Employee Benefits	5,146,041	8.25%	12,479,149	15.57
Debt Service	13,586,724	21.78%	32,947,806	41.10
Total	62,377,531	100.00%	151,265,513	188.71

Hempstead Expenditures – 1960

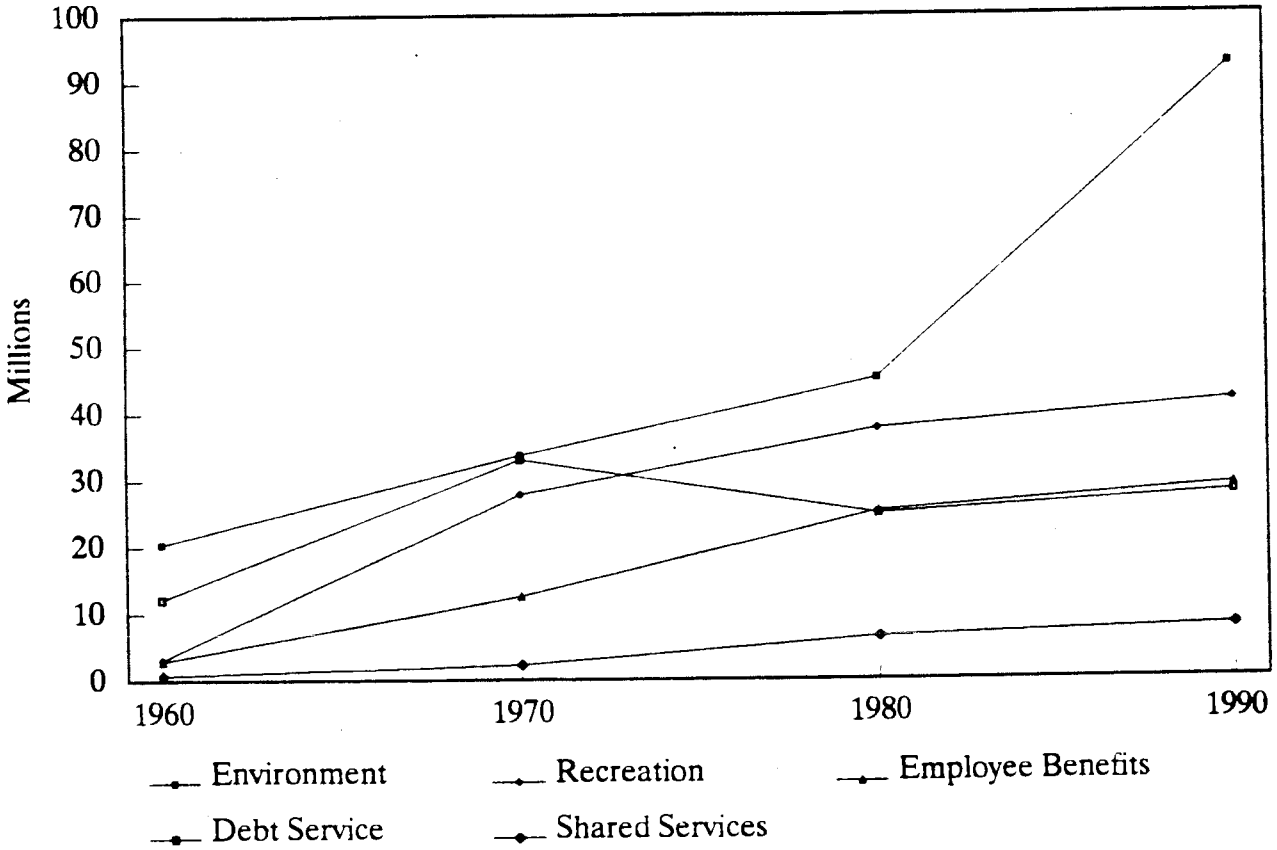


Population = 740,738

Function	1960 $		1983 $	Per capita $
Shared Services	216,699	1.04%	716,407	0.97
Administration	1,073,415	5.15%	3,548,710	4.79
Public Safety	1,586,976	7.62%	5,246,543	7.08
Human Services	93,500	0.45%	309,111	0.42
Highway	4,187,551	20.11%	13,844,044	18.69
Legislature	35,250	0.17%	116,537	0.16
Environment	6,174,474	29.65%	20,412,811	27.56
Recreation	928,906	4.46%	3,070,963	4.15
Land Use & Fac. Mgt.	1,986,390	9.54%	6,567,005	8.87
Employee Benefits	875,137	4.20%	2,893,203	3.91
Debt Service	3,665,755	17.60%	12,118,986	16.36
Total	20,824,053	100.00%	68,844,319	92.94

Major Changes in Spending

Town of Hempstead



in 1983 constant dollars

Figure 94

Population

Town of Hempstead

NORTH HEMPSTEAD BUDGET EXPENDITURE ANALYSIS
1960-1990

Overview

The population of the Town of North Hempstead grew from 219,088 in 1960 to 235,007 in 1970 and then declined. By 1990, the population had dropped to 211,393, lower then it had been in 1960.

Total expenditures for the Town of North Hempstead increased from $27.9 million in 1960 to $72.6 million in 1990. The biggest increases occurred during the periods 1960-1970 and 1980-1990.

The areas in which major increases in spending occurred were Debt Service, Land Use and Facility Management, Employee Benefits, and Environment. Environment, Debt Service and Land Use and Facility Management held the place as the largest functions of the Town throughout the thirty year period examined. Recreation and Employee Benefits emerged as important functions in the 1980's, replacing areas such as Highway, which was an important function in earlier years.

Analysis by Function

Environment expenditures increased from $4.1 million in 1960 to 10.2 million in 1990. However, spending actually decreased to 8.8 million in 1970. In 1980, during a time of major population decrease, spending went up $400,000. Per Capita expenditures increased from $19 in 1960 to $42 in 1980. This suggests that Environment expenditures had not been related to population changes and in 1990 expenditures again increased, even though population decreased and per capita expenditure rose to $48. This rise in expenditures was mostly due to an increase in spending on garbage collection and disposal in the garbage districts.

Debt Service expenditures increased from $4 million in 1960 to $10.2 million in 1970 but then increased a small amount to $10.6 million in 1980. Between 1960 and 1980, per capita expenditures for Debt Service also increased from $18 to $49. The Town had increased its Debt Service proportionately more than the decrease in population. But by 1990, Debt Service spending had jumped to 15.6 million, even though population again had decreased. This drove per capita expenditures way upward to $74. Debt Service accounted for 21% of the total budget expenditure for 1990.

Shared Services increased during the period of population increase from $553,000 in 1960 to $993,000 in 1970, and then increased to $1.3 million during the population decrease in the 1970's. Expenditures increased between 1980 and 1990, from $6 per capita to $10 per capita. This was due to the rise in spending (to $750,000) coupled with the population decrease.

Employee Benefits sharply increased from $1.2 million in 1960 to $6.5 million in 1980, and then had a more moderate increase to $7.9 million in 1990. During the period of population decline from 1980 to 1990, per capita expenditures went up, from $30 to $38.

Human Services expenditures which are less than 2% of the budget each decade increased steadily throughout the period 1960-1990. In 1960, spending in Human Resources was $175,000, or $.80 per capita. By 1990, expenditures had risen to $1.2 million, increasing per capita expenditures to $6. Most of this expenditure went towards programs for the aging, youth programs and the Shelter Rock Library.

Public Safety expenditures rose steadily from $2.3 million in 1960 to $6.6 million in 1990. Population increases and decreases had no bearing on these expenditures as evidenced by the steady pattern of increase in per capita expenditures, regardless of population growth or decline. Most of the Public Safety expenditure went towards the Port Washington Police department.

Administration expenditures which are generally less than 5% of the total budget, increased from $1.3 million in 1960 to $2.6 million in 1990, with per capita increasing from $6 to $12.

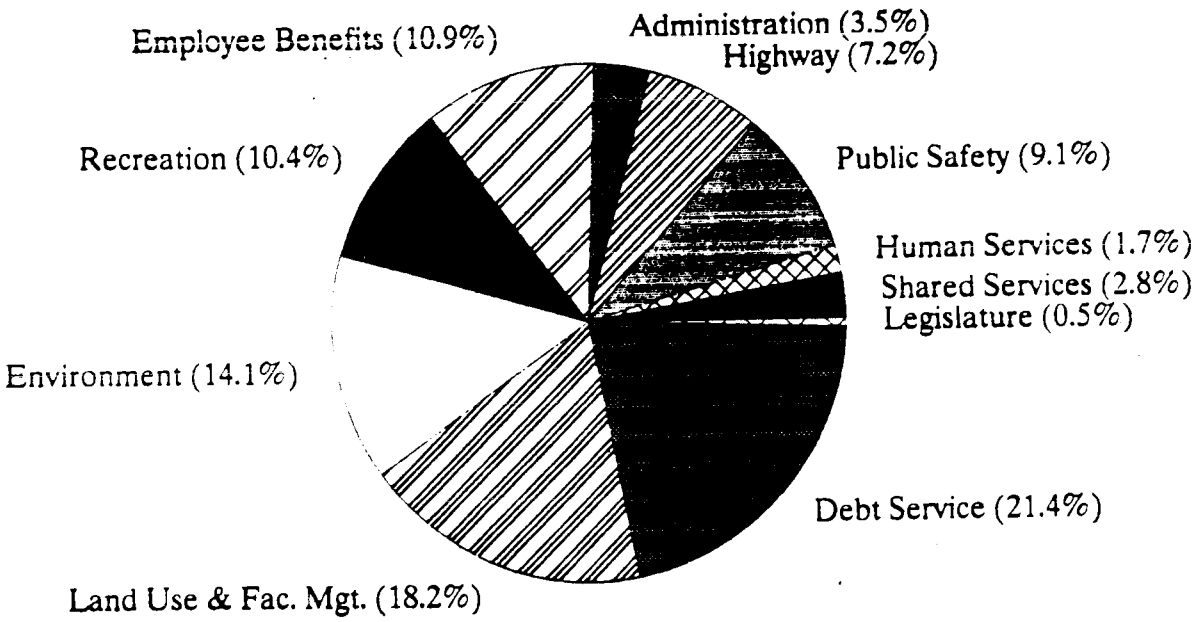
Recreation expenditures increased sharply from 1960 to 1980 and then leveled out to 1990. In 1960, Recreation accounted for 7% of the total budget and amounted to $1.9 million in expenditures. In 1980, Recreation accounted for 12% of the budget. The large increases in expenditures in earlier years was probably due to the creation and development of several park districts in the town during 1960's and 70's.

Land Use and Facility Management accounted for a major portion of budget expenditures throughout the period examined. Expenditures in this area increased from $6.8 million in 1960 to $13.2 million in 1990. Most of the expenditures were for several water districts in the Town. Land Use and Facility Management expenditures accounted for 18% of the total budget in 1990.

Legislature expenditures never exceeded 1% of the budget and was relatively stable throughout the period examined.

Chart 1-14

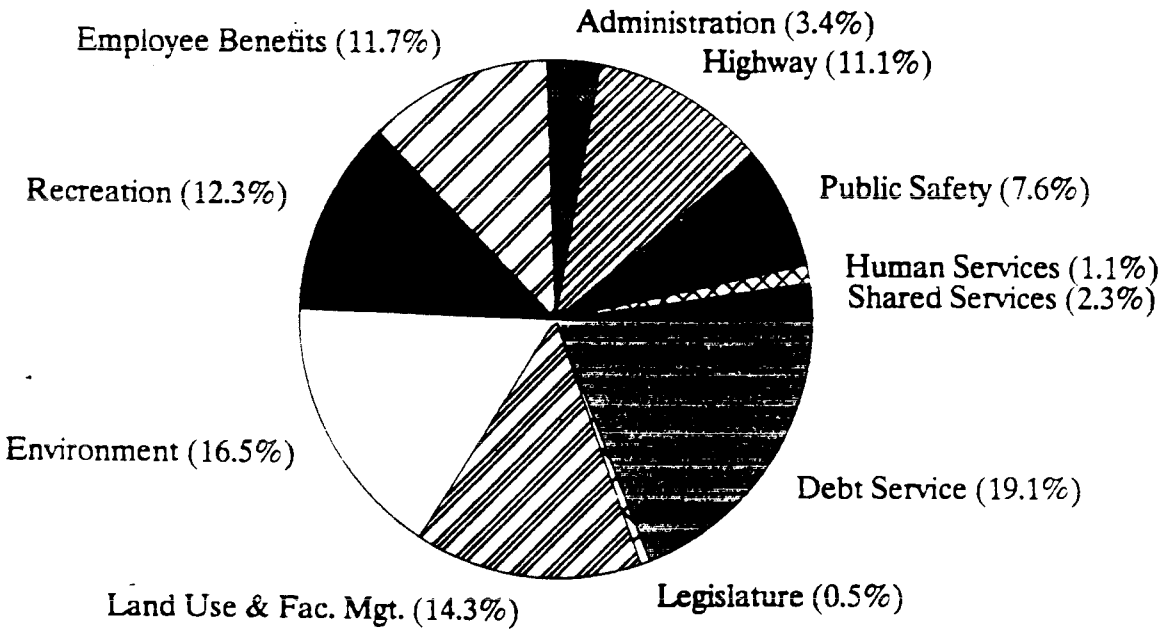
North Hempstead Expenditures – 1990



Population = 211,393

Function	1990 $		1983 $	Per capita $
Shared Services	2,855,957	2.83%	2,059,145	9.74
Human Services	1,734,696	1.72%	1,250,716	5.92
Public Safety	9,209,429	9.14%	6,639,998	31.41
Highway	7,254,970	7.20%	5,230,833	24.74
Administration	3,570,100	3.54%	2,574,042	12.18
Employee Benefits	11,004,438	10.92%	7,934,200	37.53
Recreation	10,465,929	10.39%	7,545,935	35.70
Environment	14,186,892	14.08%	10,228,749	48.39
Land Use & Fac. Mgt.	18,342,051	18.21%	13,224,619	62.56
Debt Service	21,586,486	21.43%	15,563,856	73.63
Legislature	531,558	0.53%	383,253	1.81
Total	100,742,506	100.00%	72,635,347	343.60

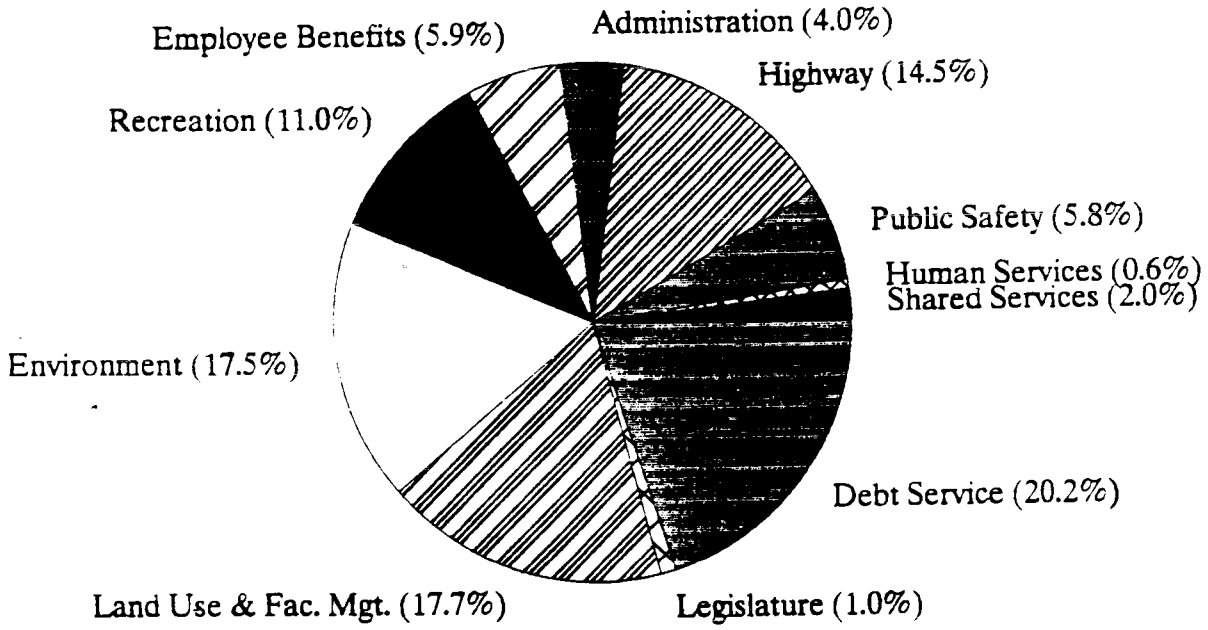
North Hempstead Expenditures – 1980



Population = 218,624

Function	1980 $		1983 $	Per capita $
Shared Services	1,061,722	2.32%	1,292,116	5.91
Human Services	522,250	1.14%	635,578	2.91
Public Safety	3,495,603	7.65%	4,254,149	19.46
Highway	5,080,868	11.12%	6,183,416	28.28
Administration	1,533,920	3.36%	1,866,781	8.54
Employee Benefits	5,355,545	11.72%	6,517,698	29.81
Recreation	5,610,167	12.27%	6,827,573	31.23
Environment	7,554,538	16.53%	9,193,873	42.05
Land Use & Fac. Mgt.	6,528,434	14.28%	7,945,104	36.34
Legislature	247,832	0.54%	301,612	1.38
Debt Service	8,718,857	19.07%	10,610,849	48.53
Total	45,709,736	100.00%	55,628,749	254.45

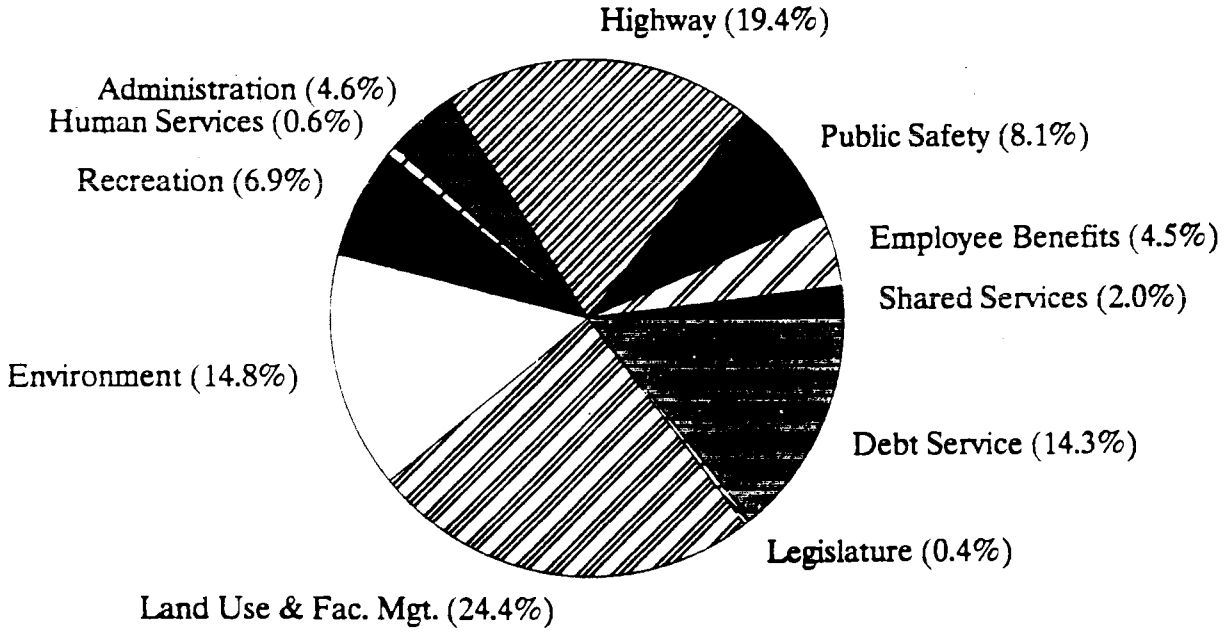
North Hempstead Expenditures – 1970



Population = 235,007

Function	1970 $		1983 $	Per capita $
Shared Services	409,630	1.96%	993,353	4.23
Human Services	122,562	0.59%	297,213	1.26
Public Safety	1,206,115	5.77%	2,924,829	12.45
Highway	3,024,939	14.46%	7,335,477	31.21
Administration	837,232	4.00%	2,030,288	8.64
Employee Benefits	1,237,814	5.92%	3,001,699	12.77
Recreation	2,300,053	11.00%	5,577,629	23.73
Environment	3,663,483	17.51%	8,883,946	37.80
Land Use & Fac. Mgt.	3,702,382	17.70%	8,978,276	38.20
Legislature	198,731	0.95%	481,923	2.05
Debt Service	4,215,886	20.15%	10,223,524	43.50
Total	20,918,827	100.00%	50,728,155	215.86

North Hempstead Expenditures – 1960

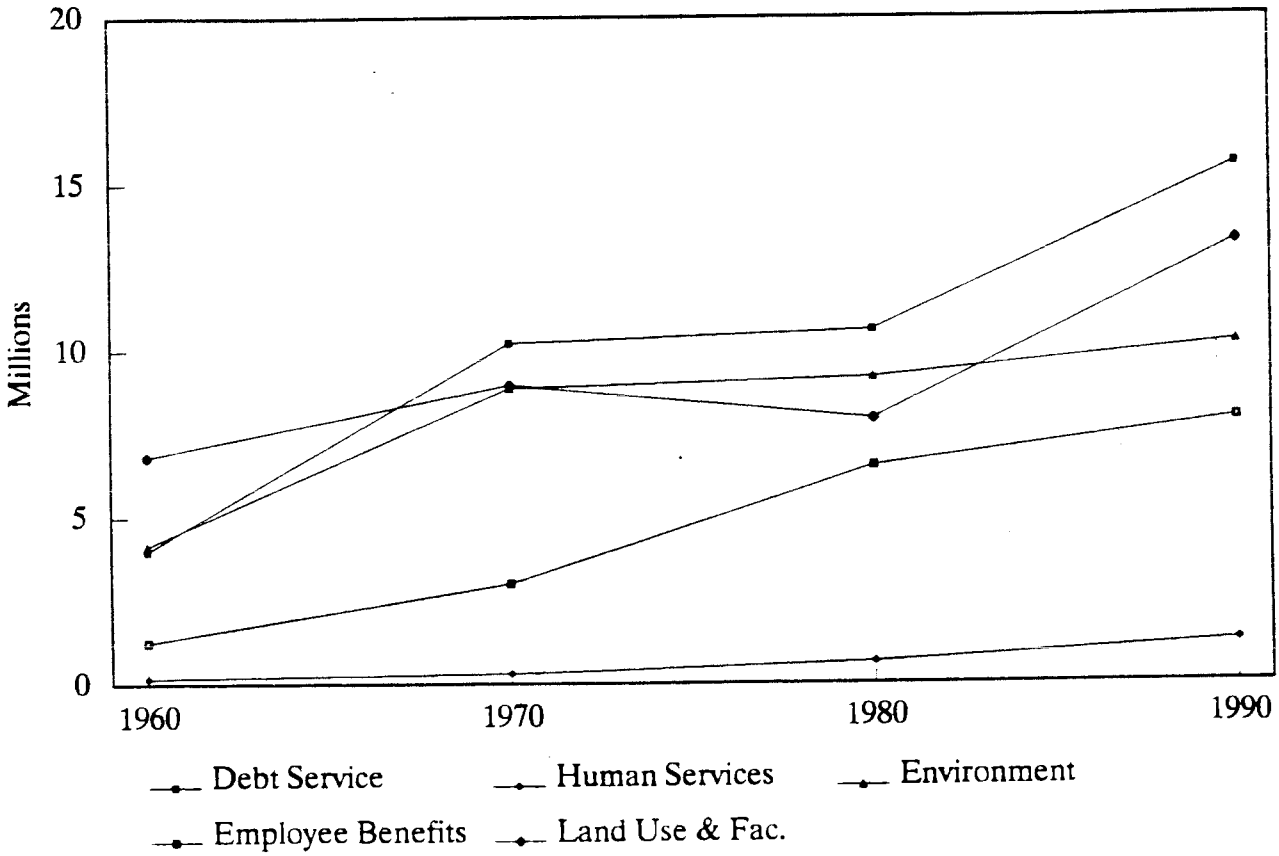


Population = 219,088

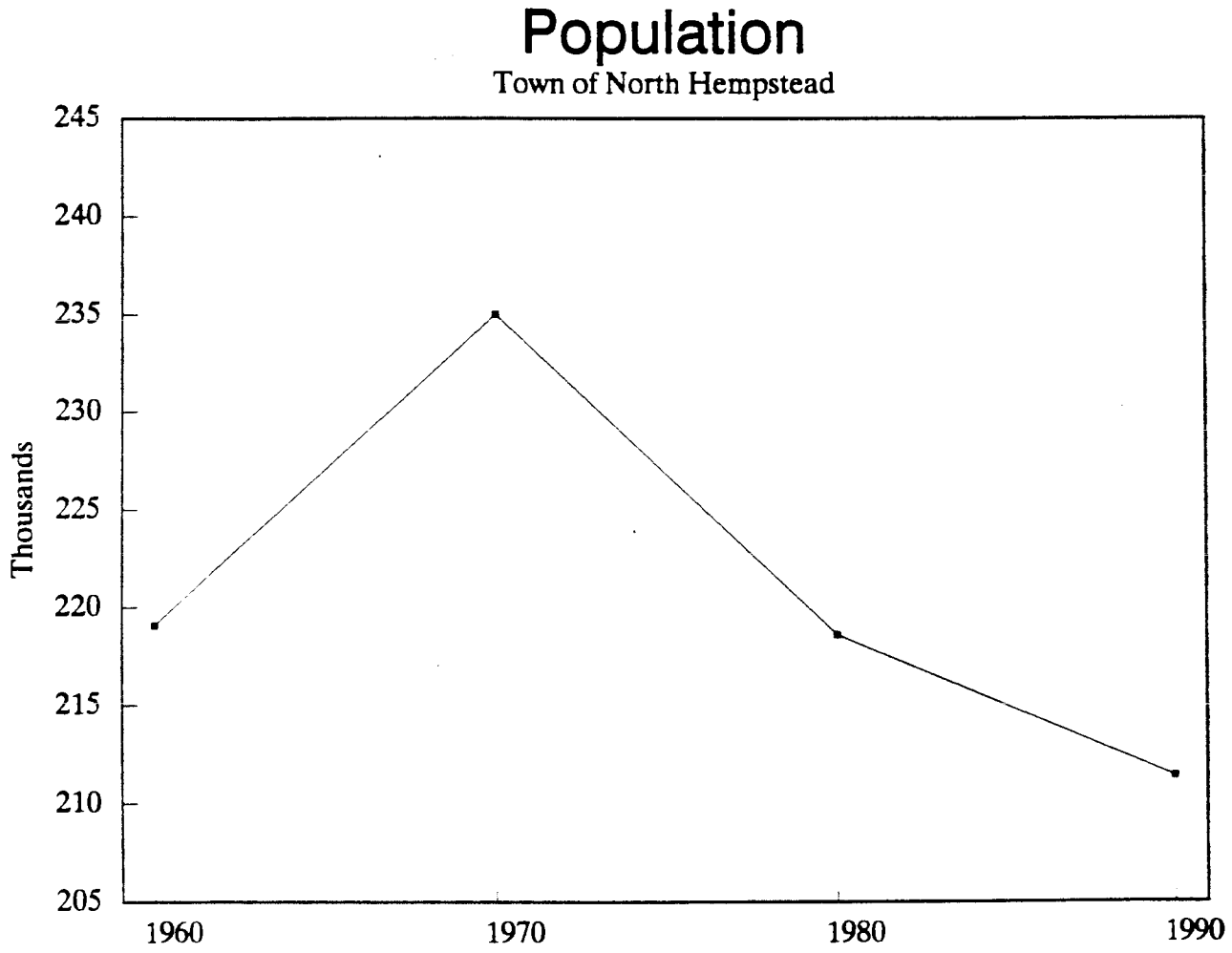
Function	1960 $		1983 $	Per capita $
Shared Services	167,342	1.98%	553,233	2.53
Employee Benefits	375,585	4.45%	1,241,684	5.67
Public Safety	679,305	8.06%	2,245,782	10.25
Highway	1,637,857	19.42%	5,414,755	24.71
Administration	385,346	4.57%	1,273,954	5.81
Human Services	52,900	0.63%	174,887	0.80
Recreation	583,387	6.92%	1,928,677	8.80
Environment	1,251,617	14.84%	4,137,846	18.89
Land Use & Fac. Mgt.	2,057,326	24.40%	6,801,520	31.04
Legislature	36,025	0.43%	119,099	0.54
Debt Service	1,205,111	14.29%	3,984,097	18.18
Total	8,431,801	100.00%	27,875,534	127.23

Major Changes in Spending

Town of North Hempstead



in 1983 constant dollars


Population
Town of North Hempstead
Thousands
245
240
235
230
225
220
215
210
205
1960
1970
1980
1990

OYSTER BAY BUDGET EXPENDITURES

Overview

The population of the Town of Oyster Bay increased from 290,055 in 1960 to 333,342 in 1970, but then decreased down to 292,657 by 1990. Total expenditures increased from $44.3 million in 1960 to $134.7 million in 1990.

The areas in which major increases in spending occurred were Environment, Debt Service, and Shared Services. Environment and Debt Services held the places as the largest functions of the Town throughout the thirty-year period examined. Shared Services emerged as important functions in the 1970's, replacing Land Use and Facility Management, and Highway, which were large functions in earlier years. Recreation was an important function of the Town in 1970 and 1980.

Analysis by Function
Population Growth 1960-1970

The Town of Oyster Bay's total expenditures increased between 1960 and 1970 from $4.2 million to $76.5 million. Some of this was due to a growth in population, from 290,055 to 333,342. However, per capita expenditures indicate that there were other reasons. Per capita expenditures also increased, from $153 in 1960 to $230 in 1970.

Debt Service expenditures increased from $5.8 million in 1960 to $16.5 million in 1970, with per capita expenditures increasing from $20 to $49. Debt Service increased four times out of proportion with population increase between 1960 and 1970.

Employee Benefits increased in per capita expenditures from $5 to $16 between 1960 and 1970.

Land Use/Facility Management expenditures also showed an increase between 1960 and 1970. Expenditures increased from $12.3 million to $14.9 million. Per capita expenditures also increased during this period from $42 to $45.

Environment expenditures increased significantly during this period, in per capita expenditures as well as expenditures. Expenditures increased from $7.5 million to $12.1 million, while it represented 17% amd 16% of the budget in 1960 and 1970. Per capita expenditures also increased from $26 to $36. This increase was due to an increase in the cost of "sanitary services" for the Town.

Per capita expenditures for administration almost doubled from $7 to $12 between 1960 and 1970. Expenditures increased from $2.1 million to $3.9 million over the decade.

Analysis by Function
Population Decline 1970-1990

The population of the Town of Oyster Bay declined from 333,342 to 292,657 between 1970 and 1990. This represents a 12% decrease in population. Interestingly enough, total expenditures increased from $76.5 million to $134.7 million during this period. Per capita expenditures increased from $230 to $460. Some functions were mostly accountable for these huge increases, and others less accountable.

The areas in which the largest expenditure increases took place were Shared Services, Environment and Debt Services. These areas accounted for 8%, 33% and 20% of the budget, respectively, in 1990, which is almost two-thirds of total budget cumulatively.

Environment expenditures increased steadily from $12.2 million in 1970 to $44.8 million in 1990. This increase, coupled with a population decrease, caused per capita expenditures to increase from $36 to $153, making environment the largest per capita functional expenditure in the budget, accounting for one-third of the total budget expenditure in 1990. This was due to the astronomical increase in expenditures for sanitary services and waste disposal off Long Island.

Shared Services, which accounted for only 3% of the budget in 1970, accounted for 8% of the budget in 1990. During the period 1970-1990, expenditures for Shared Services increased from $2.4 million to $10.3 million, making it higher than Highway and Recreation categories.

Debt Service, which accounted for 21.5% of the total budget in 1970 and 20% in 1990, increased in expenditures from $16.5 million to $27 million between 1970 and 1990. The fact that percentage of the total for Debt Service remained the same shows that the Town has Debt Service as a necessary and important part of the Town budget. Much of the Debt Service expenditures paid for the construction of special park and recreation districts built in earlier years.

Highway expenditures decreased from $8.9 million in 1970 to $8.4 million in 1990. Highway decreased

in percentage of the total budget from 12% to 6% in this period, which represents stability. Per capita Highway spending which increased from $27 in 1970 to $29 in 1990, show that the Town did not decrease its expenditures to follow the population decrease, but instead slightly decreased the expenditures for Highway.

Employee Benefit expenditures increased greatly from $5.5 million in 1970 to $12.1 million in 1990. Employee Benefits under the General Fund increased from $65 thousand in 1980 to $6.8 million in 1990, an increase of one-hundred times the original amount. This was due to the increasing number of functions which had Employee Benefits accounts in them.

Recreation expenditures, which accounted for almost 14% of the budget in 1970, accounted for only 7% of the budget in 1990. Expenditures decreased between 1970 and 1990 from $10.5 million to $9.5 million. Because population was decreasing during this period, per capita expenditures for recreation increased a small amount from $31 to $32.

Human Services expenditures showed a moderate increase between 1980 and 1990 from $2.8 million to $3.6 million. This increase was due to the implementation of community services, special projects for the elderly and handicapped, and rehabilitation programs.

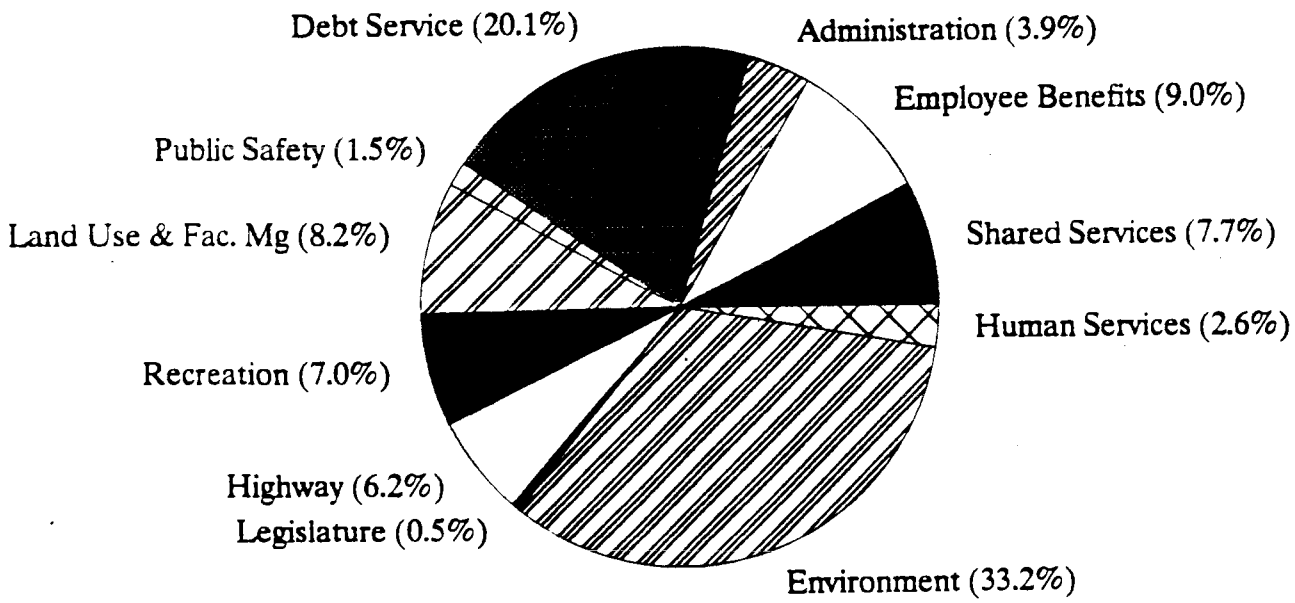
Legislature spending steadied close to $700,000 in the 1970-1980 period.

Administration expenditures decreased slightly between 1970 and 1980. In 1970, Administration expenditures were $3.9 million, which accounted for 5% of the total budget. By 1980, Administration expenditures had decreased to $3.5 million, which accounted for the same percent of the total budget the previous decade. Nineteen-ninety recorded an increased budget, but a drop of 1% in the proportion of the total budget.

The Town of Oyster Bay cut its expenditures on Land Use and Facility Management between 1970 and 1990, from $14.9 million to $11 million. Even with the population decrease, this meant that the per capita expenditures dropped from $5 down to $38. This was due primarily to the elimination of nearly a dozen water district expenditures in the 1990 budget. Land Use became less important to the Town as its percentage of the total budget dropped from 19% to 8%.

Chart 1-15

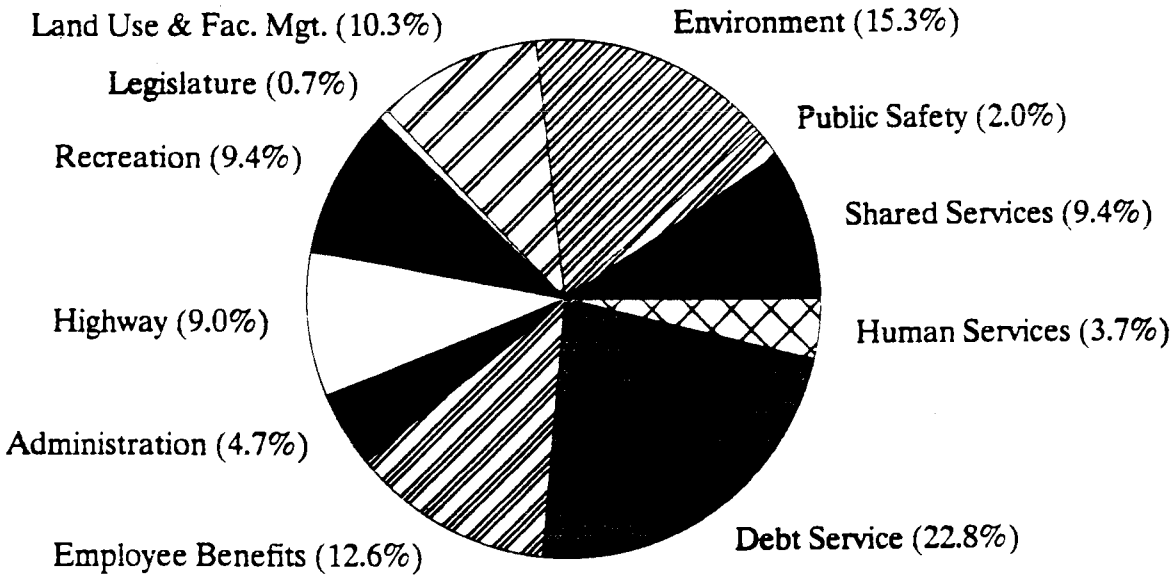
Oyster Bay Expenditures – 1990



Population = 292,657

Function	1990 $		1983 $	Per capita
Shared Services	14,365,069	7.69%	10,357,215	35.39
Employee Benefits	16,735,666	8.96%	12,066,415	41.23
Administration	7,214,274	3.86%	5,201,492	17.77
Debt Service	37,515,853	20.09%	27,048,930	92.43
Public Safety	2,861,326	1.53%	2,063,016	7.05
Land Use & Fac. Mgt.	15,276,895	8.18%	11,014,641	37.64
Recreation	13,106,288	7.02%	9,449,634	32.29
Highway	11,661,016	6.24%	8,407,593	28.73
Legislature	1,003,383	0.54%	723,439	2.47
Environment	62,075,829	33.24%	44,756,673	152.93
Human Services	4,941,889	2.65%	3,563,102	12.18
Total	186,757,488	100.00%	134,652,149	460.10

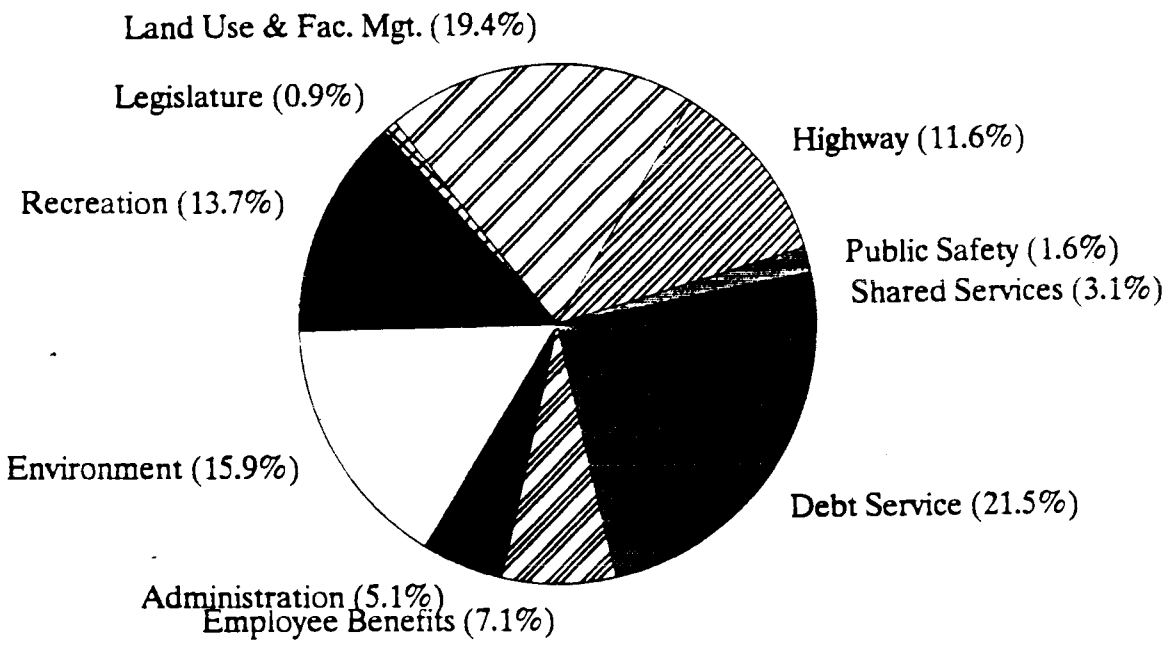
Oyster Bay Expenditures – 1980



Population = 305,750

Function	1980 $		1983 $	Per capita $
Shared Services	5,781,614	9.41%	7,036,224	23.01
Public Safety	1,232,587	2.01%	1,500,058	4.91
Environment	9,413,601	15.32%	11,456,352	37.47
Land Use & Fac. Mgt.	6,332,111	10.30%	7,706,179	25.20
Legislature	428,544	0.70%	521,538	1.71
Recreation	5,765,414	9.38%	7,016,509	22.95
Highway	5,546,301	9.03%	6,749,848	22.08
Administration	2,904,227	4.73%	3,534,444	11.56
Employee Benefits	7,759,989	12.63%	9,443,907	30.89
Debt Service	13,990,663	22.77%	17,026,637	55.69
Human Services	2,298,694	3.74%	2,797,511	9.15
Total	61,453,745	100.00%	74,789,208	244.61

Oyster Bay Expenditures – 1970

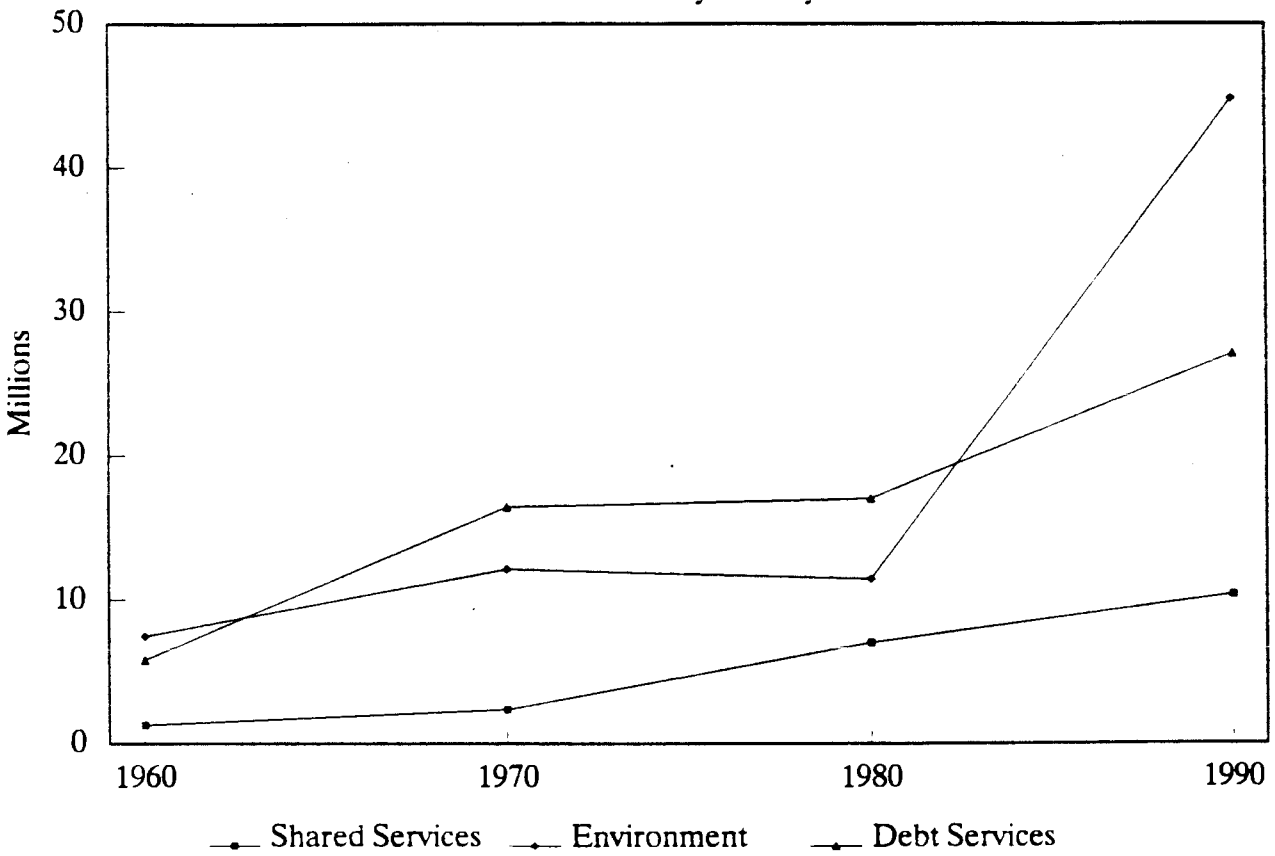


Population = 333,342

Function	1970 $		1983 $	Per capita $
Shared Services	978,902	3.10%	2,373,837	7.12
Public Safety	491,258	1.56%	1,191,301	3.57
Highway	3,649,527	11.57%	8,850,103	26.55
Land Use & Fac. Mgt.	6,134,956	19.44%	14,877,268	44.63
Legislature	295,369	0.94%	716,270	2.15
Recreation	4,323,940	13.70%	10,485,555	31.46
Environment	5,015,187	15.89%	12,161,828	36.48
Administration	1,619,171	5.13%	3,926,490	11.78
Employee Benefits	2,255,974	7.15%	5,470,737	16.41
Debt Service	6,788,440	21.51%	16,461,967	49.38
Total	31,552,724	100.00%	76,515,356	229.54

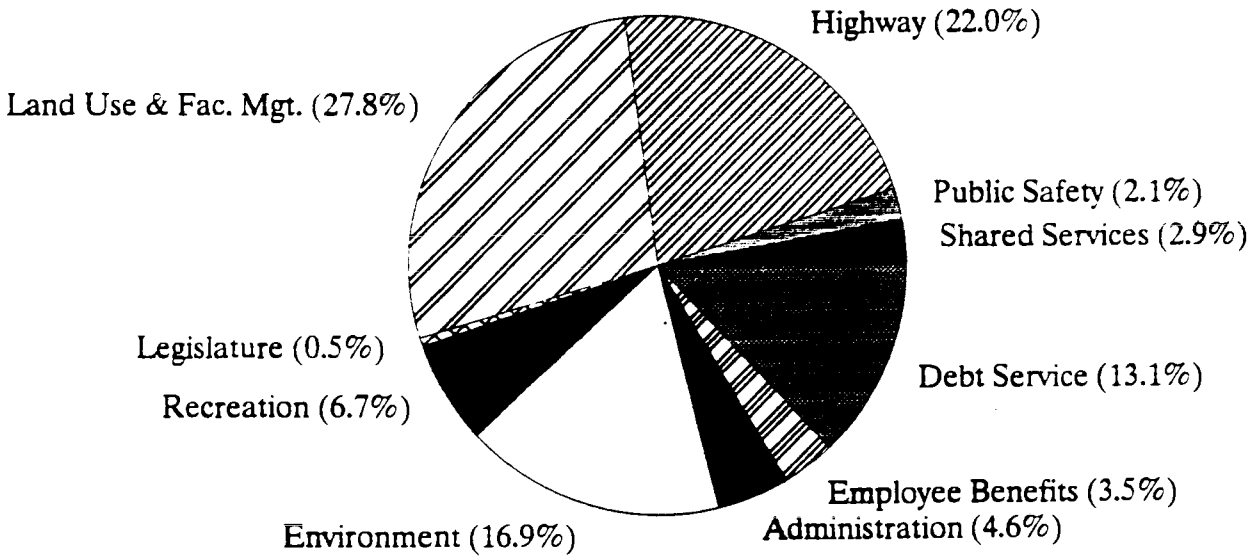
Major Changes in Spending

Town of Oyster Bay



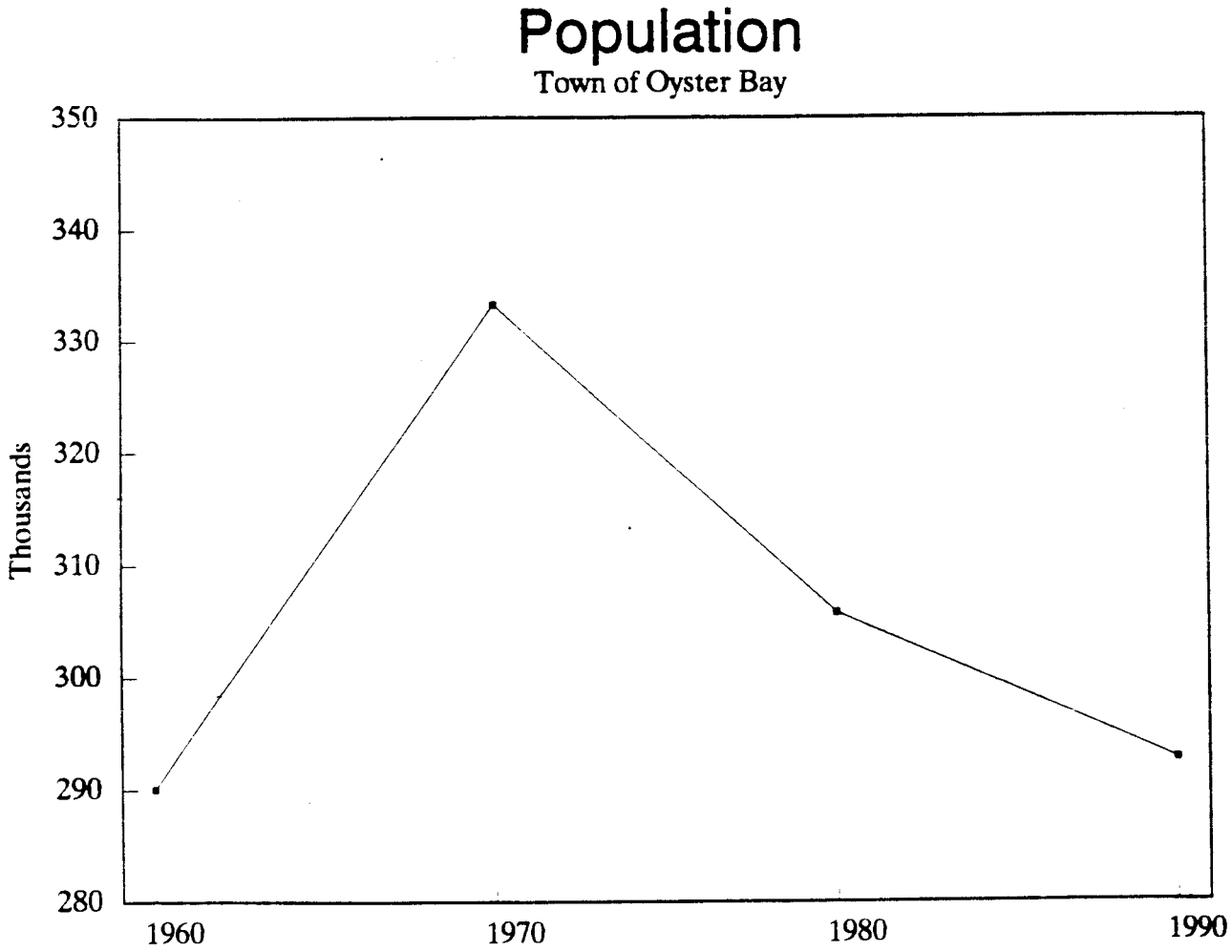
in 1983 constant dollars

Oyster Bay Expenditures – 1960



Population = 290,055 Human Services is less than 1%

Function	1960 $		1983 $	Per capita $
Shared Services	384,660	2.87%	1,271,686	4.38
Public Safety	276,750	2.06%	914,936	3.15
Highway	2,946,108	21.98%	9,739,833	33.58
Land Use & Fac. Mgt.	3,721,467	27.76%	12,303,170	42.42
Legislature	67,795	0.51%	224,130	0.77
Recreation	898,166	6.70%	2,969,337	10.24
Environment	2,263,654	16.89%	7,483,640	25.80
Administration	622,433	4.64%	2,057,763	7.09
Employee Benefits	462,531	3.45%	1,529,127	5.27
Debt Service	1,757,086	13.11%	5,808,926	20.03
Human Services	5,591	0.04%	18,484	0.06
Total	13,406,241	100.00%	44,321,033	152.80


Population
Town of Oyster Bay
Thousands
350
340
330
320
310
300
290
280
1960
1970
1980
1990

MAJOR CHANGES IN SPENDING - OVERVIEW

All of the towns on Long Island underwent significant increases in expenditures between 1960 and 1990, regardless of population growth or decline. There were certain trends that were evident at the conclusion of this study.

Overall, there were five functional areas in which increases in spending were prevalent throughout Long Island. These were Environment, Employee Benefits, Debt Service, Shared Services and Public Safety. Although not every town experienced increases in these functional areas, these were found to be the most common areas of major increases in expenditures. Every town experienced major increases in some of the other functional areas, but these gains were not common to all of the towns. For example, almost all had large gains in Land Use and Facilities Management and Human Services, but these did not increase as much, in percentage, as the five above.

Another pattern was found in relation to Highway, for example. Although Highway expenditures increased greatly in some towns, i.e. Smithtown, there were decreases from 1960 to 1990 in other towns, Babylon and North Hempstead for example. Moreover, in many cases the Highway percentage of total expenditure decreased, because overall spending especially in the five areas named above, increased at a much greater rate. Where there were significant increases in Highway spending, often they were accompanied by significant population gains, which kept per capita spending stable.

Another marked characteristic of the change from 1960 to 1990 is the relative "balancing out" of expenditures among functions. In 1960, in most municipalities, fewer functions tended to take up most of the expenditure. For example, Hempstead had three of the twelve functions - with 10% or more each of total expenditure — Highways, 20%; Environment, 30%; Debt Service, 17%, for a total of 67%. In 1990, four functions had 10% or more of the total — Environment, 37%; Recreation, 17%; Employee Benefits, 12%; Debt Service, 11%. While this pattern of balancing was not common to all the towns — Shelter Island went from four to three functions with 10% or more from 1960 to 1990 — it was prevalent.

The largest amount of money being spent in thirteen of the fifteen municipalities in 1990 is for Environment and Public Safety. The Environment area is mainly comprised of costs for the collection, processing and removal of solid waste. The Public Safety item is mostly for the cost of local police forces. In adjusted 1983 dollars, the Town of Hempstead spends $92.3 million which is the highest in the Environment category. Use of 1990 dollars puts the actual spending over $125 million. The City of Long Beach spends $4.8 million for Public Safety which is the highest figure in adjusted 1983 dollars over all the major municipalities.

The only two towns that do not follow this pattern are the Town of North Hempstead, which has Debt Service as the highest expenditure ($15.7 million in 1983 dollars) and Smithtown, which has Highway expenditures of $71 million as the highest item.

The sources of increased expenditure cannot be attributed to any one set of factors. The use of constant 1983 dollars compensates for the influence of inflation. Then, in looking at major functional areas, diverse pressures for increase can be seen. The concerns for environmental safety, and for public safety — especially in those areas with their own police services are evident in the large increases in spending for these functions. These are operations involving contact with the public in more direct ways. Debt Service increases concern capital expenditure and mainly involve provision for the future in facilities for public use — highways, buildings, parks, etc., — also result in interaction with the public. An added factor in the cost increases for many towns was the operation of special municipal facilities such as bus services, airports, golf courses. All require some capital investments and provide direct services to the general public. A list of these facilities by town is provided at the end of this overview. The increases in Employee Benefits center on the demands for better working conditions for municipal employees. They are part of the internal working operations of local government, and also can be seen in relation to negotiations for better salaries. The increases in Shared Service expenditures also are part of the internal working environment of government and point to the changes in technology and facilities needed to keep up with public demands. Needs for data processing equipment and operations, expanded record systems and maintenance costs are part of the picture. Accompanying these sources of growth are demands for new and more services, such as drug and alcohol and, youth programs and services for the aged.

SPECIAL MUNICIPAL FUNCTIONS

Certain Towns on Long Island run special programs and facilities that should be taken into account when reviewing budgets comparatively. Some towns have these functions included in other expense funds, and can therefore be misleading. Still other towns separate functions that are quite ordinary. For the purpose of clarity, this will list and then describe the nature of these functions as they relate to the town's budget.

Nassau County

Glen Cove

As of 1990, the City provides money for a bus system; however, at present, the item represents only 1% of the total budget.

Hempstead

The Town provides two golf courses which make recreation expenditures higher than other towns.

Long Beach

The City has its own bus system and has spent from just under $300,000 in 1960 to over $400,000 in 1990.

Oyster Bay

The Town completed a golf course a few years ago.

Suffolk County

Babylon

The Town runs one golf course whose expenditures are included in Recreation.

Brookhaven

The Town operates one airport, on which it spent approximately $220,000 in 1990.

The Town also operates several ambulance districts, to cover areas not included in other ambulance services. Approximately $2 million was spent on these ambulance districts in 1990.

There is an I.R.S. office located in the Town of Brookhaven. The Town originally agreed to construct the building and lease it to the Federal Government. Approximately $175,000 was paid towards debt service for this building in 1990. In 1980, approximately $1.7 million was spent on this I.R.S. building in the form of debt service. This is included in Debt Service expenditures.

East Hampton

The Town operates one airport, on which it spent approximately $90,000 in 1990. This is included in Transportation expenditures.

Huntington

HART (Huntington Area Rapid Transport) Bus System. The only town on Long Island which operates a separate bus system, this is included in the town's transportation expenditures. HART accounted for about $1.7 million in 1990.

Huntington also runs and owns one golf course on which it spent about $660,000 in 1990.

Islip

The Town runs Islip MacArthur Airport, which is included in Transportation expenditures. Approximately $2.3 million was spent on the operation and maintenance of MacArthur Airport in 1990.

The Town also runs three golf courses. One is municipally owned. The second is leased by the Town, and the third is under construction for the Town. The Town spent about $360,000 on these three courses in 1990. They are included in Recreation expenditures.

Riverhead

The Town has several ambulance districts, on which it spent about $53,000 cumulatively. These are included in Human Resource expenditures.

Shelter Island

The Town runs a library, on which it spent approximately $17,000 in 1990, which is included in Human Resource expenditures.

The town also has several ambulance districts, and a medical health center which is run by the town. These all account for about $8,000 in expenditures.

Smithtown

The Town runs a town-wide library, on which approximately $2.9 million was spent in 1990. This is included in Human Resource expenditures.

The Town also operates a golf course on which it spent about $190,000 in 1990, all included in Recreation expenditures.

Southold

The Fisher Island Ferry, which goes from the mainland to Fisher Island and back, is unique to the Town of Southold. The Town spent approximately $975,000 on the Ferry in 1990.

EXPENDITURE COMPARISONS

A way to look at the costs of each of the municipalities is to indicate the percentage of the total budget that is a apportioned to some of the most important items.

For example: in the Environmental area, the Towns of Hempstead, Oyster Bay, Islip and Babylon have the highest proportion of their budget allocated to this category primarily because they have constructed resource recovery facilities or are trucking all of their garbage. The Towns that have the lowest proportion in the Environmental category are Riverhead, Southampton and Smithtown, since all still maintain landfills.

In the Public Safety category, Southampton and the remaining eastern Suffolk towns spend the highest proportion of their budget for local police. The Towns of Hempstead and Oyster Bay have the lowest percentages of Public Safety costs.

Debt Service is largest in the large Towns, such as North Hempstead, Oyster Bay and Brookhaven, while the small Towns of Shelter Island and Southold have the least proportion of debt in their budgets.

Employee Benefits is another one of the rapidly growing areas and the reverse is true here where the small municipalities of Southampton, Shelter Island, Riverhead and Long Beach have the highest proportions, while the larger Towns, Oyster Bay and Babylon, have the lowest.

Highway proportions continue to decline in most budgets. However, three Towns, Smithtown, Shelter Island and Brookhaven, have the highest proportion of their budget for this category. The three Nassau Towns are at the lowest proportion.

Recreation is at the highest percent of all budgets and the Towns of Huntington and Smithtown, which are far above the others since both provide extensive recreational facilities. The Towns of Shelter Island, Southampton, East Hampton and Southold have the lowest percentages in this category mainly due to a lot of second homes which do not require year-round recreational activities as in other towns.

The final category of Shared Services shows that the highest proportion of budgets for this category are in the City of Long Beach and the Town of Huntington. They are far above the others in percentage. The lowest in this grouping are the Towns of North Hempstead, Hempstead and Smithtown.

In the above summary of seven major categories, the Town of Hempstead has the three of the highest or lowest categories, while the Towns of Oyster Bay, North Hempstead, Southampton and Shelter Island each have two high's or low's. The only municipality that does not appear on the high or low list is the City of Glen Cove, which appears to have the most average budget in the bi-county area.

One final way to compare the types of spending is to look at the per capita figures that use 1990 census data that are adjusted to 1983 dollars. Overall, the small Towns of East Hampton and Shelter Island have the highest amount of expenditures per capita at $886 and $845. The lowest at overall per capita are the Towns of Brookhaven with $234 and Babylon with $262.

In some of the individual categories such as Environment, Oyster Bay and Smithtown spend the most per capita. In Public Safety, it is East Hampton and Shelter Island. Debt per capita is also the highest in East Hampton and Highway per capita, the highest in Shelter Island. These same two Towns are also the highest in per capita in Employee Benefits. The remaining who are high in per capita costs are Hempstead and Smithtown; in Recreation, the City of Long Beach in Shared Services and the Town of North Hempstead in Land Use and Facilities Management.

CONCERNS FOR THE FUTURE

This study has documented major functional areas in which costs of municipal government have risen greatly in the last thirty years. In looking ahead, attention has to be paid to factors that have been responsible for these increases. As well, however, increasing concern has been expressed with the tremendous rises in the costs of garbage disposal and incineration that are being experienced by many towns and will be felt heavily by all municipalities in the years ahead. The thought has been expressed that such costs could comprise over half of expenditures for some towns. It is because of such concern that Long Island municipalities are reaching agreements with each other, attempting to lower these costs by joining resources for recycling and resource recovery programs, incineration, compaction and reduction of garbage and for finding disposal sites for solid waste that will not pollute ground water.

Another set of concerns should be noted in relation to Public Safety. Such costs include code inspections for buildings, fire safety and dog and animal control, and policy services of various kinds. The municipalities which have their own police forces — the two cities in Nassau, part of the Town of North Hempstead, and the five east end towns in Suffolk have much higher 1990 per capita expenditures than the others. The lowest in Suffolk's East End, Southampton at $509 per capita is about $180 per capita higher than Huntington's per capita of $326, and $250 above Babylon's per capita. East Hampton at $896 per capita for total expenditure is more than $500 above Huntington. In 1990, the Suffolk Police District per capita cost was a bit over $150. In Nassau, the per capita expenditure costs for Glen Cove and Long Beach respectively were $604 and $104, while the Hempstead and North Hempstead expenditures about $340 per capita. Clearly, these comparisons point to a need for closer analysis of public safety costs — especially police — with a view to finding ways of controlling and/or reducing them.

It can be argued that the need to provide for seasonal tourist safety in the East End is one reason for higher costs. It can also be argued that another reason for higher per capita costs in these municipalities arises from a relatively small population base having to support basic administrative structures that provide a wide range of services. These points may have some validity, but given the wide differences in cost, the subject still needs study.

Other areas for future concern centers on housing and human services. Given the shortage of affordable housing on Long Island, there is increasing public and legal pressure on the towns to provide suitable programs. As the towns respond, they will incur more costs. The extent of such costs are hard to estimate at the present, but they will be an element in the future.

Human Service programs have been a small percentage of town budgets in the last thirty years, running from 1% to 5% maximum. However, when viewed in conjunction with the operation of county programs for the aging, for youth, for drug and alcohol counseling, it may be that opportunities for cost saving can be identified.

Finally, it should be noted that the Nassau towns 1990 per capita expenditure at the $340 level, is somewhat above the western Suffolk town level — excepting Huntington's $326. Reasons for this difference may be various, but it is worth noting that recreation expenditures in Nassau are generally higher than those in western Suffolk. Hempstead's $57 per capita for Recreation is more than double the per capita expenditures in Huntington and Babylon, for example. Perhaps an examination of the relations and programs of Hempstead's park system, in comparison to Nassau County's park system, might show opportunities for saving.

Table 1-1
Areas of Major Increases in Spending

Babylon = Env, EB, DS
Brookhaven = Env, DS, EB
East Hampton = Env, PS, SS, DS
Huntington = Env, EB, DS, SS
Islip = Env, DS, SS, EB
Riverhead = PS, EB, DS, Admin
Shelter Island = EB, PS, Admin
Smithtown = SS, HR, Highway
Southampton = PS, DS, EB
Southold = PS, SS, EB

Glen Cove (City) = PS, EB, LU, Env, DS, HR
Long Beach (City) = jEB, SS, Env (decrease = DS, HR)

Hempstead = Env, Rec, EB, DS
North Hempstead = DS, SS, EB, Env
Oyster Bay - Env, DS, SS

Env = Environment
EB = Employee Benefits
SS = Shared Services
DS= Debt Service
PS = Public Safety
Admin = Administration
HR= Human Resources
Rec = Recreation
LU = Land Use/Facility Management

DEMOGRAPHIC ANALYSIS

All of the towns and cities on Long Island increased in population between 1960 and 1970.

Between 1970 and 1990, seven towns increased in population. They were Brookhaven, East Hampton, Islip, Riverhead, Shelter Island, Southampton, and Southold. Brookhaven's population increased the greatest. Four towns decreased in population between 1970 and 1990. They were Huntington, Hempstead, North Hempstead, and Oyster Bay.

The four remaining municipalities experienced neither significant population increase or decrease between 1970 and 1990. They were; Babylon, Smithtown, Glen Cove (city), and Long Beach (city).

When comparing major changes in expenditures in the town with the greatest population growth (Brookhaven) to the town with the greatest population decrease (Hempstead), the pattern was almost the same. Interestingly enough, Employee Benefits, Environment, and Debt Service were the three areas in which spending icreased the most in both towns, even though their population changes were completely opposite.

TABLE 1-2
Population by Municipalities and County
1960-1990

Town	*1960*	*1970*	*1980*	*1990*
Babylon	142,309	204,256	203,483	202,889
Brookhaven	109,900	245,260	365,015	407,915
East Hampton	8,827	10,980	14,029	16,132
Huntington	126,221	200,172	201,512	191,474
Islip	172,959	278,880	298,897	299,587
Riverhead	14,519	18,909	20,243	23,011
Shelter Island	1,312	1,644	2,071	2,263
Smithtown	50,347	114,657	116,663	113,406
Southampton	27,095	36,154	43,146	45,351
Southold	13,295	16,804	19,172	19,836
Glen Cove (city)	23,817	25,770	24,618	24,149
Long Beach (city)	26,473	33,127	34,073	33,510
Hempstead	740,738	801,592	738,517	725,639
North Hempstead	219,088	235,007	218,624	211,393
Oyster Bay	290,055	333,342	305,750	292,657
Suffolk County	666,784	1,127,716	1,284,231	1,321,864
Nassau County	1,300,171	1,428,838	1,321,582	1,287,348

STATE AND FEDERAL AID

Most of the towns on Long Island kept a record of having received state aid for 1960 through 1990. However, there was no evident pattern in the amount of state aid received. This could be due to the method by which aid was actually recorded in the individual town budgets. Because many of the towns changed their bookkeeping methods over the years, it is had to determine if state aid patterns changed, or methods of bookkeeping changed. In some cases, aid was not broken up in the budgets and merely appeared as in lump sum revenue. In other cases, revenue was not recorded at all, where an N.A. (not available) appears on the charts. Other towns just may not have recorded their aid at all.

The Federal Revenue Sharing Fund, which is a form of federal aid, began after 1970 and ended before 1990, and therefore only appears in the 1980 budget. About two-thirds of the municipalities on Long Island received aid from this fund in 1980. It is not included in the overall chart because it only was active during the 1980 year (for our purposes) and would therefore skew any comparative effort. It is included in a separate chart, however.

Some towns were active in community development for which funds came from the state and federal government. But once again, different methods of bookkeeping made it hard to determine the exact source of these funds, and whether or not they were merely "pass through" funds which played no real part in the town budget. Where this was understood, it was not included in any state or federal aid figures.

TABLE 1-4
Federal Revenue Sharing

Town	*1980*
Babylon	$0
Brookhaven	$2,650,804
East Hampton	$0
Huntington	N.A.
Islip	$2,790,459
Riverhead	$348,062
Shelter Island	$31,552
Smithtown	$0
Southampton	N.A.
Southold	$155,776
Glen Cove (city)	$0
Long Beach (city)	$3,736,823
Hempstead	$7,124,442
North Hempstead	$1,637,734
Oyster Bay	$2,203,669

TABLE 1-3
Recorded Aid to Towns and Cities
1960-1990

	--------1960--------		--------1970--------		--------1980--------		--------1990--------	
Town	*State*	*Federal*	*State*	*Federal*	*State*	*Federal**	*State*	*Federal*
Babylon	$148,026	$0	$4,643,904	$0	$4,653,443	$1,395,697	$4,328,690	$290,377
Brookhaven	$1,834,719	$0	$1,026,480	$0	$5,898,135	$0	$1,131,970	$0
East Hampton	$154,119	$0	$146,293	$0	$252,439	$25,557	$726,851	$8,652
Huntington	$1,342,130	$60,549	$3,125,265	$61,288	N.A.	N.A.	$7,248,516	$113,485
Islip	$1,586,086	$0	$8,138,523	$0	$5,966,343	$131,016	$4,091,675	$188,902
Riverhead	$95,874	$0	$0	$0	$536,508	$0	$1,557,610	$0
Shelter Island	$14,877	$0	$26,005	$0	$57,703	$47,492	$147,940	$23,063
Smithtown	$291,258	$0	$0	$0	$2,676,722	$538,374	$558,457	$0
Southampton	$274,676	$0	$113,975	$0	N.A.	N.A.	$393,892	$25,956
Southold	$147,970	$0	$308,795	$0	$345,419	$0	$706,349	$0
Glen Cove (city)	N.A.	N.A.	$1,556,244	$0	$3,268,862	$0	$993,538	$0
Long Beach (city)	N.A.	N.A.	$4,853,744	$0	$3,144,150	$297,816	$3,736,823	$28,840
Hempstead	$6,722,255	$0	N.A.	N.A.	$12,384,192	$0	$2,679,742	$0
North Hempstead	$2,273,100	$0	$1,917,494	$0	$4,171,876	$0	$4,580,435	$0
Oyster Bay	$3,268,487	$0	$3,043,380	$0	$4,761,242	$0	$6,772,318	$2,303,379

* 1980 figures do not include Federal Revenue Sharing Fund

....Chapter Two

Municipal Solid Waste Operations
Operation and Plan

Note:

This Chapter was originally Working Paper No. 3

SOLID WASTE COMPREHENSIVE PLAN: A STRATEGIC SUMMARY
Nassau and Suffolk Counties

Introduction

This plan is set forth to delineate the options and abilities of the Towns of Long Island to meet its solid waste management needs in either of two planning environments. They may prepare to manage solid waste in conjunction with each of the other planning units in the Long Island Region, recognizing and utilizing the benefits of shared facilities, a common economic base, and a single sole-source aquifer, or each town may take the steps which are necessary to preserve its ability to deliver this vital public service without reliance upon or assistance from any of its neighbors. All of Long Island has reached a crossroads in solid waste planning and must presently choose, under force of law and common sense, in which direction to proceed.

The New York Solid Waste Management Act of 1988 promulgated a prioritized strategy to manage solid wastes. In order of importance they are:

1. The reduction of the amount of solid waste generated.
2. The reuse of material for its intended purposes; or the recycling of recoverable wastes.
3. The generation of energy from solid waste that cannot be reused or recycled for either economic or technical reasons.
4. The disposition by land burial of solid waste that cannot be reused, recycled, or converted to energy via shipment to external disposal sites or other methods that may be approved by New York State Department of Environmental Conservation (DEC).

New York State's action is a response, in part, to federal laws passed in 1965, 1970, and finally culminating in The Resource Conservation and Recovery Act of 1976, (RCRA). The major requirements of this Act were:

1. preparation of state solid waste management plans (SWP)
2. closure of open dumps
3. remediation of dump sites including capping
4. provision of funding and technical assistance by the Environmental Protection Agency (EPA)

The prime federal responsibility for the implementation of this Act was assigned to EPA's Office of Solid Waste (OSW).

The Act provided for:

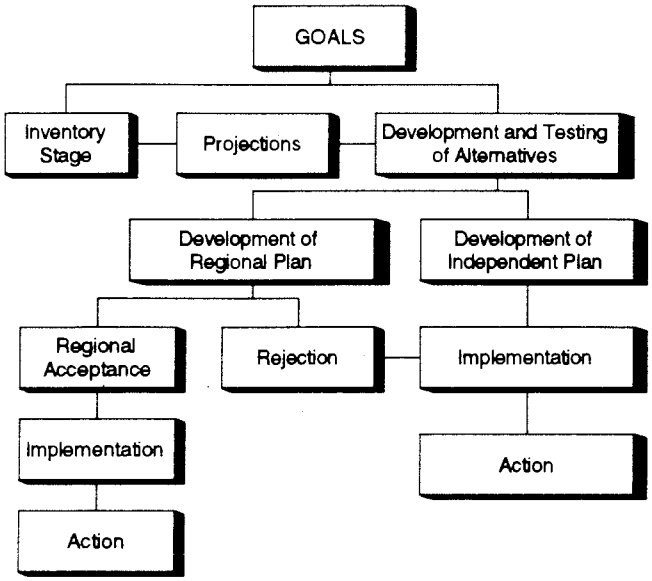
1. elimination of open dumps
2. financial assistance to state and local governments
3. provision of technical assistance to state and local governments
4. involvement of citizens, industry, and government in planning and implementation
5. development of new approaches to resource conservation and recovery

Despite the legitimate needs to manage what may well be the Nation's, New York State's, and Long Island's number one environmental problem—solid waste—little has been accomplished by the Federal and New York State governments to meet the objectives of these laws. The major catalyst for action on Long Island was the passage of the 1983 New York State's Long Island Landfill Law. This statute was derived from recommendations in the Long Island Comprehensive Waste Treatment Management Plan (208 Plan) published by the Long Island Regional Planning Board in 1979. The major feature of the Landfill Law is that the use of landfills after December 18, 1990 is banned in all deepflow groundwater recharge areas as defined by the hydrogeological boundaries designated in the 208 Plan. All other landfills are also subject to the law, but provision is made for discretionary extension beyond 1990 by DEC if the municipality requesting an extension has an approved plan demonstrating reduced reliance on landfilling of untreated waste.

Aside from the lack of substantial financial support from the Federal or State governments to the municipalities, and aside from the inherent conflicting objectives of the various laws, several of the towns have moved vigorously to meet the spirit and intent of the law. The approach taken is that of utilizing linear systems analysis concepts as the model for planning. See Chart 2-1.

The dominant factor in solid waste planning for Long Island jurisdictions is the enforcement of the Long Island Landfill Law of 1983, which closed all active landfills in Nassau and Suffolk counties in December 1990, unless relief is granted by either/or the State Legislature and DEC. This report assumes that any such relief must come in the form of an inclusive regional approach to solid waste management, and further assumes that such a regional approach is in fact a major goal of the Bi-County Commission in order to achieve maximum compliance and performance at minimal tax cost for the people of Long Island. The likelihood of success in formulating such an approach is questionable when considered in a historical context, but as will be shown within, the fi-

Chart 2-1
Planning Process



nancial penalties imposed on each Long Island jurisdiction if such an approach is not implemented will be unprecedented.

The organization of this report generally follows the flow diagram, beginning with a statement of goals; then an inventory section that includes the amounts of solid waste currently generated by type, tonnage, and season. Current handling and disposal methods are also discussed. Population and future solid waste loadings are projected to the year 2000 in order to provide anticipated needs. Future facility requirement alternatives for composting, incineration, recycling, construction and demolition debris, and ash use or disposal constitute a major section of the report. This is followed by a discussion of cooperative regional opportunities and the anticipated benefits that should accrue to all the participants.

The concluding section contains a recommended implementation program, including a discussion of capital requirements, staffing, inter-town agreements, and projected revenue sources to insure the accomplishment of the plan's recommendations.

Goals

The initiation of any planning process should include a declaration of the goals to be achieved as a result of planning. The statements may be simple, general and brief if the planners cannot be more definitive; or as comprehensive and detailed as the particular situation allows. The overall goals for municipal solid waste planning are set forth in the four strategies set forth in the New York State Solid Waste Management Act of 1988. Three of these objectives can be successfully addressed and planned for at the municipal level. The goal of reducing the amount of solid waste generated through packaging and other material uses is largely beyond the scope of local control.[1] In fact, some observers question whether any significant reductions can be achieved. Much has been discussed about reduction via packaging restrictions. To the extent this is possible it would certainly require legislation and persuasion at the Federal level. The encouragement of recycling such as Suffolk County and New York State's bottle return law has already achieved modest source reduction. However, the largest single component of municipal solid waste (MSW) is paper. The New York Times alone produces 4,000 tons of newspaper waste daily. Put another way, the newsprint required for each Sunday edition of The Times amounts to approximately 100 acres of forest. If the future utilization of electronic news information becomes a partial substitute for print media, then society could achieve a significant reduction in generated solid waste. For the immediate future, solid waste planning, at least at the municipal level, must concentrate on the other objectives of recycling and reuse, energy generation and incineration. In the long term, educational efforts may result in behavioral modification relative to wastefulness as the first step in ameliorating the burgeoning amounts of waste products that ultimately must be dealt with in the most environmentally safe fashion.

A fairly definitive set of goals that represents the basis for a rational and least cost program includes:

1. maximization of environmental protection
2. minimization of total required incineration capacity beyond current facilities
3. maximization of recycling to achieve at least 50% levels

[1] Waste reduction in this sense is not equivalent to efforts to promote and encourage private sector recycling. Such efforts are within the scope of local control and are addressed herein. While commercial source recycling effectively reduces the volume of waste entering municipal facilities, it should not be confused with efforts to reduce waste products at the primary level, such as packaging restrictions, decreased reliance on disposables, or modifications to consumer goods to provide greater durability.

4. maximization of revenues to benefit residents for solid waste management
5. accentuation of regional cooperation to achieve economies of scale; broader recycling markets; greater efficiency in solid waste operations and use of facilities
6. minimization of out-of-town and off-island shipping
7. encouragement of private enterprise initiatives

Specific objectives can be identified to achieve these goals and, in fact, are a way of expressing goals in operational terms.

Table 2-1 is an expression of objectives listed in the left-hand column with a check off against these seven general goals.

Solid Waste Management Activities

CURRENT VOLUME OF THE WASTE STREAM BY TYPE OF SOURCE

Until recently, few municipalities collected and tabulated solid waste data on a regular basis. Occasional ad hoc or short term information gathering efforts were usually related to the suspected dumping of out of town waste at the local landfill or the need to plan for a waste-to-energy facility. For this reason, many of the figures presented below reflect a combination of limited data and expert judgement.

Variations among the Long Island towns and cities in the local definition of Municipal Solid Waste (MSW), the methods used to obtain tonnage figures and the availability of reasonably accurate information respecting waste sources or waste stream composition have made it extremely difficult to develop useful estimates for anything other than total volume and per capita generation, as presented in Table 2-2. Charts for total annual waste generation have been provided by the respective municipalities or, where indicated, have been estimated by the staff. In some cases, the numbers are based upon actual deliveries to local landfills and transfer stations and have been used in calculating needed waste to energy facility capacity, volume of waste to be trucked off Long Island and reductions to be achieved through recycling.

MSW as defined here includes any non-hazardous, non-infectious solid waste generated within, and collected by or for a local jurisdiction or delivered to its waste disposal facility or transfer station. On Long Island, MSW comprises residential, commercial and industrial waste; brush and grass clippings; some non-infectious hospital wastes; and, in the few towns that still accept it, construction and demolition debris.

The figures revealed a considerable range in per capita waste generation, with Long Beach reporting the lowest rate — 0.88 tons per person per year; and Southold, the highest — 1.51 tons per person per year. North Hempstead and Smithtown were second and third highest, with reported rates of 1.48 and 1.47 tons per person per year, respectively. Differences in the degree of affluence as indicated by the average annual income, in the extent of commercial and industrial activity, and in the level of construction activity — especially if land clearing material is included in the tonnage data — apparently account for a considerable portion of the variation in rates. Seasonal increases in resort area population also affect the per capita figures.

Data dealing with the percentage of the total waste stream by source is sketchy at best. Eleven municipalities provided the estimates of MSW by residential and by all non-residential sources combined, presented in Table 2-3. Five municipalities furnished fairly complete breakdowns. For four more municipalities, sufficient information was available

TABLE 2-1
General Objectives and Goals Achieved

	GOALS						
Objective	*1*	*2*	*3*	*4*	*5*	*6*	*7*
Find Commercial Uses for Compost	X	X	X	X		X	X
Secure Ash Reuse Testing and Approval	X		X	X	X	X	X
Identify Needed Additional Incinerator Capacity					X	X	X
Cap and Close Landfills	X						
Secure Regional Tire Recycling Facility	X	X	X	X	X	X	X
Secure Regional C&D Facility	X	X	X	X	X	X	X
Secure Regional "Red Bag" Facility	X				X	X	X
Close Illegal Transfer Operations	X						
Create Regional Recycling Markets	X	X	X	X	X		X

TABLE 2-2

Nassau and Suffolk Municipalities: Total and Per Capita Municipal Solid, 1987

Municipality	*Population*[b]	*MSW (Tons per Year)* *Total*	*Per Capita*
Glen Cove	25,400	26,000	1.02
Hempstead	728,300	900,000	1.24
Long Beach	34,200	30,000	0.88
North Hempstead	217,200	322,000	1.48
Oyster Bay	304,300[c]	337,500[d]	1.11
Babylon	207,500	225,000	1.08
Brookhaven	394,600	550,000	1.39
East Hampton	15,500	21,200	1.37
Huntington	202,900	231,600	1.11
Islip	302,400	330,000	1.09
Riverhead	21,800	29,600[e]	1.36
Shelter Island	2,400	3,100[e]	1.29
Smithtown	118,100	173,500	1.47
Southampton	47,600	65,500[e]	1.38
Southold	20,500	31,000[e]	1.51

[a] As received for municipal disposal

[b] As reported in the LIRPB-LILCO 1987 Population Survey

[c] Includes 39,000 persons in 14 north shore villages and the Glenwood-Glenhead Waste Collection District that send MSW to Glen Cove.

[d] Includes 35,000 tons of MSW generated within the Town but delivered to Glen Cove.

[e] Staff estimate

Source: LIRPB

TABLE 2-3

Nassau and Suffolk Municipaliies: Annual Quantity and Percent of MSW by Source, 1987

	SOURCE			
	—*Residential*—		—*Non-Residential*—	
Municipality	*Quantity (TPY)*	*Percent*	*Quantity (TPY)*	*Percent*
Glen Cove	23,400	90	2,600	10
Hempstead	621,000	69	279,000	31
Long Beach	25,500	85	4,500	15
North Hempstead	167,440	52	154,560	48
Oyster Bay[a]	180,000	60	120,000	40
Babylon	90,000	40	135,000	60
Brookhaven	291,500	53	258,500	47
East Hampton				
Huntington	125,100	54	106,500	46
Islip	198,000	60	132,000	40
Riverhead				
Shelter Island				
Smithtown	97,160	56	76,340	44
Southampton				
Southold	18,000	60	12,000	40

[a] Figures exclude tonnage delivered to Glen Cove, for which no breakdown is available.

Source: LIRPB Survey, 1987

either from the questionnaires or from supplementary data to allow the staff to develop estimates. Once again, there were similarities and differences among the reporting jurisdictions. As Table 2-4 indicates, six municipalities had already eliminated or severely limited the volume of construction and demolition wastes accepted at local landfills or transfer stations. Construction and demolition wastes accounted for a very small portion of all MSW in Oyster Bay; but a more substantial portion in Hempstead, North Hempstead and Southold, where they accounted for 12, 11, and 15 per cent, respectively, of the waste stream requiring municipal disposal.

The proportion of MSW attributed to commercial and industrial activities varied from as little as 10 percent in the east end Town of Southold to as much as 54 percent in Babylon. The proportion represented by landscaping or garden wastes, apparently of both residential or non-residential origin, ranged from a low of 4 percent in the Town of Hempstead to a high of 20 percent in the Town of Smithtown.

More recent information obtained through direct contacts with the municipalities or from environmental impact statements and other public documents suggests that between 80 and 85 rather than 90 percent of Glen Cove's waste stream is of residential origin and that the remaining 15 to 20 percent is generated by commercial and industrial establishments. The City has also indicated that it does not accept any construction or demolition debris. Brookhaven has estimated that its current waste stream averages 1,800 tpd or 657,000 tpy including land clearing and construction and demolition debris, which account for roughly 15 percent of the total.

COLLECTION SYSTEMS

Most Nassau municipalities depend on municipal pick up to a greater extent than do their Suffolk counterparts. The latter tend to place considerable reliance on private carters, not only for the handling of industrial and commercial waste collection but for residential waste collections as well.

As indicated in Table 2-5, four municipalities — all of them in Nassau — relied primarily on municipal pick ups. Six Suffolk towns depended on private carters licensed by the municipality for from 65 to 100 percent of the local collections. Five bi-county towns hired private carters to pick up from four to 50 percent of the waste. Homeowner deliveries to the land-

TABLE 2-4
Nassau and Suffolk Municipalities: MSW by Non-Residential Land Use or Activity, 1986

	LAND USE OR ACTIVITY					
	Commercial-Industrial		*Construction-Demolition*		*Landscaping*	
Municipality	*Volume*	*Percent*	*Volume*	*Percent*	*Volume*	*Percent*
Glen Cove	n.a.		n.a.		n.a.	
Hempstead		15		12		4
Long Beach	n.a.		*	*	n.a.	
North Hempstead		32		11		5
Oyster Bay		31		4		5
Babylon		54	*	*		6
Brookhaven	n.a.		*	*	n.a.	
East Hampton						
Huntington		32	**	**		14
Islip		24	*	*		16
Riverhead	n.a.		n.a.		n.a.	
Shelter Island						
Smithtown		19	5	**		20
Southampton						
Southold		10		15		15

n.a. = not available

*Disposal at municipal landfill prohibited

**Disposal limited to 5 yd.^{3} or less per load

Source: LIRPB Survey, 1987; Town of North Hempstead DGEIS, 12/1/85 and 3/86, respectively; Town of Huntington DEIS, 5/86; NYS Environmental Facilities Corporation DGEIS for the Long Island Regional Ashfill.

TABLE 2-5
Nassau and Suffolk Municipalities: Percentage fo Total MSW Delivered, By Type of MSW Delivery System, 1986

Municipality	*Municipal Pick Up*	*Carter Hired by Municipality*	*Private Carter Licensed by Municipality*	*Generator Delivery to Landfill*	*Other*
Glen Cove	85.0				15.0[a]
Hempstead	65.0	4.0	31.0	>1.0	
Long Beach	100.0				
North Hempstead	16.0	37.0			47.0[b]
Oyster Bay	50.0	10.0	39.5	0.5	
Babylon			100.0		
Brookhaven		18.0	72.0	10.0	
East Hampton				<50.0	
Huntington	17.0		75.0	2.0	6.0[c]
Islip	9.6[d]	50.4[d]	40.0[e]		
Riverhead			65.0	35.0	
Shelter Island					
Smithtown	25.0		70.0	5.0	
Southampton					
Southold			75.0	25.0	

[a] Private carters hauling commercial waste.
[b] Carters hauling commercial waste, 32%; Town, County, State Trucks and Special Permits, 15%.
[c] Contractor, landscaper and other small truck deliveries to landfill.
[d] Residential waste only.
[e] Non-residential waste.
Source: LIRPB Survey

fill accounted for a very small percentage of the town's total MSW except in the semi-rural east end municipalities, where it accounted for as much as 35 percent of the waste in the case of Riverhead and over 50 percent in East Hampton.

Babylon has recently changed its collection arrangements. The Town has assumed responsibility for municipal collection of MSW and has contracted with a consortium of carters that provides townwide pick up services.

WASTE-TO-ENERGY FACILITIES

Four waste to energy facilities have begun operation. Three plants, previously identified as planned, have been delayed by litigation; two are under construction; others appear to have been scaled back or abandoned in the hope that "low tech" disposal programs or legislative dispensation will miraculously solve the solid waste problem. Table 2-6 summarizes the most recent Long Island waste to energy facility information as of January, 1991. There are now five operating facilities with a total rated or nameplate capacity of approximately 4,000 tpd[2]. Construction of the proposed North Hempstead and the Oyster Bay facilities and completion of construction of the Huntington facility, with an additional unit to process Smithtown's waste, could add another 3,000 tpd of capacity by 1995. Construction of a Town of Brookhaven plant to serve its own needs and, possibly, those of the east end towns could add still another 1,200 to 1,500 tpd of capacity soon thereafter. If the Town of Islip were to build a second 500 tpd facility, as originally contemplated, Long Island would eventually have close to 9,000 tpd of installed capacity.

At the present time all of the municipalities that have reached a decision as to incinerator technology have chosen a mass burn rather than a refuse derived fuel process. Without the exception of the re-

[2] Nameplate or rated capacity differs from available capacity. The former represents the design throughput with no allowance for interruptions for routine maintenance or emergency repairs. The latter, a more useful number for planning purposes, represents design capacity as reduced by the need to shut down operations for normal or emergency maintenance activities.

TABLE 2-6
Long Island Waste-to-Energy Facilities

Municipality	Status: Completed	Status: U.C.	Status: Planned	Type	Rated Capacity TPD	Air Pollution Control Equipment: ESP	Scrubber	Baghouse
Glen Cove	x			Mass Burn Co-Disposal	250[a]	x		
Hempstead	x			Mass Burn	2,319		x	x
Long Beach	x			Mass Burn	200	x		
North Hempstead			x	Mass Burn	990		x	x
Oyster Bay		x		Mass Burn	1,000		x	x
Babylon	x			Mass Burn	750		x	x
Brookhaven			x	Mass Burn	1,400			
East Hampton[c]			x[b]		350			
Huntington-		x		Mass Burn	750		x	x
Smithtown			x[d]		250		x	x
Islip	x			Mass Burn	518		x	x
			x[e]	Mass Burn	500			
Riverhead(f)								
Shelter Island(c)(f)								
Southampton(f)								
Southold(c)(f)								

[a] Includes 25 TPD (10%) for co-disposal of sewage sludge.
[b] Additional capacity required if two or more east end towns contract with Brookhaven
[c] No facility contemplated
[d] Bi-town agreement covering joint recycling and incineration will necessitate construction of additional capacity at Huntington to handle Smithtown MSW.
[e] Additional 500 TPD may be constructed as originally planned.
[f] Arrangements for combustion at regional facility under consideration.
Source: LIRPB

cently proposed facility in the Town of Brookhaven, differences in plant size generally appear to be related to a population and current estimated waste generation.

Three out of the five facilities now in operation, the two under construction and the one in advanced planning rely or will rely on a combination of dry or semi-dry scrubbers and baghouses, an advanced system for the control of air emissions. The two smallest plants, both currently in operation, employ conventional electrostatic precipitators.

ESTIMATED QUANTITIES OF RESIDUE

Knowledge of the amount of residue available for use or requiring disposal is essential for planning purposes. Good baseline estimates not only aid in the identification of near term ash generation but serve as the foundation for the calculation of residue quantity projections during the planning period.

Since neither the survey responses nor follow up contacts could provide data that were sufficiently consistent or reliable to justify their use or extrapolation, the LIRPB developed its own estimates for the municipalities that have, are building or are planning to build waste-to-energy facilities. For purposes of estimation and projection of residue, it is assumed that all facilities described in Table 2-6 will be constructed and in operation by 1995 or shortly thereafter; population growth will occur as indicated in the current LIRPB projections and recycling programs will not affect residue quantities.

To the extent that plans for proposed facilities are abandoned or that the facilities actually constructed are smaller than originally anticipated, both the esti-

mates and the projections may be expected to overstate the quantity of residue requiring use or disposal.

The estimates, which are found in Table 2-7 are presented as a range rather than a single number. Uncertainty as to the appropriate rate for ash generation suggests such a course.

Six assumptions underlie the calculations in Table 2-7.

- On an average daily or annual basis, available capacity can be expected to equal 80 percent of the nameplate or rated capacity of the facility.
- The amount of MSW processed at the various Long Island facilities will equal but not exceed available capacity as defined above.
- Whatever excess capacity exists at any of the facilities will be used to process by-pass from other Long Island waste-to-energy facilities as well as commercial and industrial waste collected by private carters throughout the bi-county area.
- Recycling of processible components of MSW will have little or no effect on the amount of waste incinerated. Waste generation is increasing nationally and on Long Island, and accurate quantification of potential waste and ash reductions through volutary or mandatory recycling is not possible at this time. Inasmuch as a maximum ash generation or "worst case" scenario is most appropriate for planning purposes, it has been assumed that reductions achieved through recycling ill merely offset increases in per capita waste generation. Additional assumptions relating to recycling are described in the section on ash quantity projections.
- The quantity of ash generated can be expected to equal between 25 and 30 percent, by wet weight, of all MSW processed at the waste-to-energy facilities. Differences in the moisture content of the ash can be expected to affect the weight. It is possible that the use of generic rather than facility-specific residue production rates to calculate ash quantities may tend to overstate ash generation, since the generic rates fail to account for the "bottle bill factor". It appears that as a result of this legislation (Environmental Conservation Law, Sec. 27-1001), in New York State as much as 0.1 lb. of glass per capita per day never becomes a part of the processible MSW. To the extent that pre-collection removal of this glass reduces the non-combustible fraction of the waste stream, it also affects the quantity of ash produced. An LIRPB analysis of the potential impact suggests that the bottle bill, theoretically, could reduce the estimated generation rates from 25 to 23 and from 30 to 28 percent of MSW processed. However, since there is uncertainty respecting consumer behavior now and over time, and since there is not yet long term facility-specific experience that can be considered typical of Long Island, the use of the generic rates is regarded as appropriate.
- The residue is expected to consist of 85 percent bottom ash and 15 percent fly ash. These numbers are based on today's best available mass burn technology and pollution control practices and are therefore also subject to change.

Examination of Table 2-7 indicates that at maximum capacity, Nassau and Suffolk Counties could produce an average of roughly 1,850 to 2,250 tpd of residue requiring use or disposal when the five existing facilities, the facilities under construction and those in various stages of planning are all in operation. Absent changes in population and waste generation rates, it is expected that the residue or combined ash will consist of approximately 1,575 to 1,900 tons of bottom ash and 280 to 335 tons of fly ash per day, seven days a week. In an average year, the two counties will have to use or dispose of some 677,000 to 813,000 tons of combined ash or 576,000 to 691,000 tons and 102,000 to 122,000 tons of bottom ash and fly ash, respectively. Since the volumetric equivalent of one ton of residue is estimated at one cubic yard, land disposal of the ash would require 693,500 to 839,500 cubic yards of landfill or ashfill capacity per year.

The table also indicates that on a County-wide and regional basis, the total quantity of MSW produced by Long Islanders currently exceeds the estimated available capacity of existing and proposed facilities. It is anticipated that recycling and composting will suffice to offset any shortfalls in combustion capacity as well as the continuing growth in the waste stream.

CURRENT RESIDUE DISPOSAL PLANS

An updated summary of the municipal responses to the query concerning residue disposal arrangements or plans is presented in Table 2-8.

It is interesting to note that in every case for which information is available, the city or town has placed the burden of ash disposal upon the vendor or facility operator with the exception of Hempstead, Islip and Babylon. Inasmuch as the cost of residue handling is reflected in the tipping fee, utilization rather than disposal is obviously in the municipal interest.

The effect of the siting constraints imposed by the Long Island Landfill Law (ECL Sec. 27-0704) as well as the Legislature's failure to specifically exclude ash monofills from the provisions of the Law is clearly evident in the listing of off-island sites for the disposal of a considerable portion of the bi-county area's ash.

PLANNED RECYCLING ACTIVITIES

New and expanded recycling activities can be expected to affect both the quantity and composition of

TABLE 2-7
Nassau and Suffolk Municipalities: Estimated Maximum Residue Generation

			Facility Capacity		Anticipated Residue at 80% Available Capacity											
	Municipal Solid Waste (a)			Available Capacity	Combined Ash (100%)				Bottom Ash (85%)				Fly Ash (15%)			
			Nameplate	Tons/Day	Tons/Day		Tons/Year		Tons/Day		Tons/Year		Tons/Day		Tons/Year	
Municipality	Tons/Day	Tons/Year	Tons/Day	80%	25%	30%	25%	30%	25%	30%	25%	30%	25%	30%	25%	30%
Glen Cove City (b)	227.9	83,200	250	200	50.0	60.0	18,250	21,900	43	51	15,513	18,615	8	9	2,738	3,285
Hempstead Town	2,465.8	900,000	2,319	1,855	463.8	556.6	169,290	203,140	394	473	143,897	172,669	70	83	25,394	30,471
Long Beach City	82.2	30,000	200	160	40.0	48.0	14,600	17,520	34	41	12,410	14,892	6	7	2,190	2,628
North Hempstead T.	882.2	322,000	990	792	198.0	237.6	72,270	86,720	168	202	61,430	73,712	30	36	10,841	13,008
Oyster Bay Town	828.5 (c)	302,400 (c)	1,000	800	200.0	240.0	73,000	87,600	170	204	62,050	74,460	30	36	10,950	13,140
Nassau County	4,486.6	1,637,600	4,759	3,807	951.8	1,142.2	347,410	416,880	809	971	295,299	354,348	143	171	52,112	62,532
Babylon Town	794.5	290,000	750	600	150.0	180.0	54,750	65,700	128	153	46,538	55,845	23	27	8,213	9,855
Brookhaven Town	1,940.8	708,400	1,750 (d)	1,400	350.0	420.0	127,750	153,300	298	357	108,588	130,305	53	63	19,163	22,995
- Eastern Towns																
Huntington	1,109.9	405,100	1,000 (e)	800	200.0	240.0	73,000	87,600	170	204	62,050	74,460	30	36	10,950	13,140
- Smithtown Towns																
Islip #1	904.1	330,000	518	414	103.6	124.3	37,810	45,380	88	106	32,139	38,573	16	19	5,672	6,807
#2			500	400	100.0	120.0	36,500	43,800	85	102	31,025	37,230	15	18	5,475	6,570
Suffolk County	4,749.3	1,733,500	4,518	3,614	903.6	1,084.3	329,810	395,780	768	922	280,339	336,413	136	163	49,472	59,367
Bi-County Region	9,235.9	3,371,100	9,277	7,422	1,855.4	2,226.5	677,220	812,660	1,577	1,893	575,637	690,761	278	334	101,583	121,899

(a) Based on data in Table 2-
(b) Glen Cove co-disposes MSW and sludge at the same facility. It also processes approximately 51,000 TPY of MSW from north shore villages and waste collection districts that currently contract with Glen Cove.
(c) Excludes MSW delivered to Glen Cove.
(d) Includes capacity for east end towns.
(e) Includes capacity for Smithtown.
Note: The sums of the columns do not equal the printed totals due to rounding.

Source: LIRPB

TABLE 2-8
Nassau and Suffolk Municipalities: Residue Disposal Plans, 1991

Municipality	*Responsibility*	*Disposal Site(s)*
Glen Cove	Operator	Buffalo, N.Y.
Hempstead	Town	Ohio, Brookhaven
Long Beach	Vendor	Ohio
North Hempstead	Operator	Town ashfill
Oyster Bay	Vendor	Pennsylvania
Babylon	Town	Town ashfill
Brookhaven*		Town ashfill
East Hampton	n.a.	n.a.
Huntington-Smithtown	Vendor	Virginia (temporarily)
Islip	Town	Off Island landfill & Town ashfill
Riverhead*		
Shelter Island	n.a.	n.a.
Southampton		
Southold		

Source: LIRPB

the MSW to be processed at waste-to-energy facilities and of the residue. The removal of different kinds of waste through source separation and recycling can be expected to have varying impacts on the operation of the facilities and on the quantity and quality of the ash.

Initially, the establishment of a recycling program and the selection of the items to be covered reflected a local desire to reduce the quantity of MSW rapidly filling up the little remaining landfill space or requiring export to off-island landfills. The incentive was almost entirely economic. Programs often represented a crisis response, designed to achieve maximum reductions as quickly as possible with minimal inconvenience to residents.

Today, the situation has changed. New York State's decreased willingness to support waste-to-energy as the primary tool for MSW management, its great enthusiasm for waste reduction and recycling, and its apparent determination to convert an ambitious State Waste Management Plan goal of 50 percent recycling into a statewide standard is forcing municipalities to develop more comprehensive, relatively sophisticated, mandatory programs.[3]

The rapidly evolving nature of the recycling programs and the occasional difficulty in separating existing and proposed activities have complicated data collection and the assessment of the impact of recycling on ash quantity and quality. Table 2-9, which is based upon the information provided in survey questionnaires, State Environmental Quality Review Act documents, a March 1989 Status Report prepared by the Recycling Unit of the Suffolk County Department of General Services and follow up calls, indicates that all of the towns and cities are collecting or accepting newsprint and that most are also accepting other paper as well. Most municipalities require or plan to require the source separation and recycling of glass, cans, white goods and other metals. Nearly all have indicated that they accept waste oil, and at least ten provide for or plan to provide for the separation and composting of yard waste.

There is considerable uncertainty regarding the near term effectiveness of these and other recycling programs in reducing the quantity of MSW that must be landfilled or combusted. Imbalances, such as those between the rapidly increasing supply of newsprint and the limited secondary material processing capacity or the needs of overseas users, or that between the supply of ferrous metals and the demand

[3] The New York State Solid Waste Management Plan originally called for a 50 percent reduction in the waste stream requiring incineration or landfilling. Forty percent was to be achieved through recycling and 10 percent through waste reduction. The goal has been raised to 60 percent in the 1990 Plan Update.

TABLE 2-9
Nassau and Suffolk Municipalities: Summary of Recycling Activities

Municipality	*News print*	*Other Paper & Cardboard*	*Glass*	*Cans*	*White Goods & Other Metals*	*Oil*	*Construction Debris*	*Tires*	*Plastic*	*Leaves & Yard Waste*
Glen Cove	M									
Hempstead	V		V	V		V				
Long Beach	M				M	V				
North Hempstead	M	V	M	M	M	V		M	P	V
Oyster Bay	M	V	M	M				M		V
Babylon	M	V	M	M	M	M		V	P	P
Brookhaven	M	V	P	P	P	V			P	V
East Hampton	M	M	M	P	V	V		V		V-P
Huntington	M-V	M-V	M-V	M-V	M-V	V		V		V-P
Islip	M	M	M	M	M-V	V			P	M
Riverhead	V	V	V	V	V	V		V	V	V
Shelter Island	V				V			V		
Smithtown	M	M	M	M	M			V	P	P
Southampton	M	M	M	M	V			V		
Southold	M								V	P

M - Mandatory
P - Planned
V - Voluntary
Source: Long Island Regional Planning Board

for steel products, have severely limited access to some secondary materials markets. In some cases, municipalities have found it necessary to incinerate or landfill source separated items ostensibly intended for recycling.

Composting of yard waste may have a more immediate but seasonal impact on the waste stream. The process, although not without problems, is relatively simple and inexpensive; and, more often than not, local public agencies may be able to use most, if not all, of the product for the next several years.

The effect of recycling on the quantity and quality of the ash will depend on the particular items eliminated from the waste stream. The removal of a large portion of the paper will have relatively little effect on ash quantity; however, it can be expected to have an adverse effect on the BTU content of the waste. At the same time, the removal of newsprint, magazines and other glossy printed materials may have a beneficial effect through the reduction of some of the heavy metal concentrations in the residue. Significant reductions in the glass component of the waste stream may help to extend the useful life of plant and equipment but can be expected to affect the utility of the ash as a construction aggregate material. It can be expected that the removal of glass and ferrous metal from the MSW will alter the composition of the ash and the results of environmental leachate testing. Table 2-10 summarizes the individual recycling activities for each town.

ASH QUANTITY PROJECTIONS

The ash quantity projections differ from the estimates in that they represent an attempt to account for temporal changes in facility capacity and for the implementation and effectiveness of pre-burn and post-burn recycling of wastes contributing significant components of the residue. In order to proceed in a systematic fashion and to maintain the ability to revise the projections to reflect future developments, the staff has made the series of assumptions listed below:

FACILITY CAPACITY

- Facilities now in operation, together with those under construction or at an advance stage of planning, will be generating ash before the end of 1995. These include existing waste-to-energy plants in Glen Cove, Hempstead, Long Beach, Babylon, and Islip (Plant No.1) and

TABLE 2-10
Nassau County Recycling Programs

General Information	Town of Hempstead	Town of North Hempstead	Town of Oyster Bay	City of Long Beach	City of Glen Cove
Contact Person	Ellen S. Krimmer, Esq. Recycling Coord. Town of Hempstead Dept of Sanitation 1600 Merrick Rd. Merrick, NY 11566 (516) 378-4210	Rand Burgmer ~~Deputy~~ Exec. Dir. of Solid Waste Mgemt. Town of N. Hempstead 220 Plandome Rd. Manhasset, NY 11030 (516) 627-0590 ext. 2292	Anthony J. Maurino Deputy Commissioner/ Environmental Control Town of Oyster Bay 150 Miller Place Syosset, NY 11791 (516) 821-7347	John Febbo Environmental Planner Dept. of Public Works Room 500 1 W. Chester St. Long Beach, NY 11561 (516) 431-1000 ext. 216	Robert Mangan Director of Public Works City of Glen Cove City Hall Bridge St. Glen Cove, NY 11542 (516) 676-4167
Establishment of Program	Since March, 1988	Since December 1, 1986 (newspaper)	Since April 13, 1987	Since June, 1987	Since January 23, 1989
Program Name	Recycling is Fundamental (R.I.F.)	None	Separate Oyster Bay's Recyclables Today (S.O.R.T.)	None	Recycling Program
Goals	Environmental Protection/Reduce disposal cost. Recover and reuse as much of waste stream as possible	Recover and reuse as much of the MSW stream as possible	Recover & reuse as much of the MSW stream as possible	Reduce waste stream Get community into recycling for future efforts	Environmental Protection Recover and reuse as much of the MSW stream as possible
WASTE STREAM INFORMATION Total MSW	700,000 tons	363,000 tons	246,627 tons	25-35,000 tons/year	20-25,000 tons/year
Total Tonnage Recycled	77,952 tons	22,580 tons	27,548 tons	3,000 tons	1,925 tons
RECYCLING PROGRAMS INFORMATION Mandatory Source Separation with Curbside Pick-up	Yes	Yes	Yes	Yes	Yes
Coverage	Townwide	Townwide	Solid Waste Disposal District (75,000 homes)	Citywide	Citywide

Prepared by J. Hartnett, Town of Huntington (1989 statistics)

TABLE 2-10 (Cont'd.)

General Information	Town of Hempstead	Town of North Hempstead	Town of Oyster Bay	City of Long Beach	City Glen Cove
Sector	Residential, condos, apts, commercial in near future	Residential and part commercial	Residential	Residential, Condos, & Apartments	Residential & commercial in near future
Materials Collected	Glass, metal cans, bulk metal, scrap metal, newspapers/magazines	Glass, newspapers, cans Pilot Plastic Recycling Program	Newspaper, cans, bottles junk mail, Christmas trees & auto tires	Newspaper, magazines, phone books, bulk metal, glass bottles, metal cans & aluminum	Newspaper, glass, aluminum, plastics or food products and corrugated
Incentives for Participation	None Free recycling container	None	Tax savings Free recycling containers	None	None
Penalties for Nonparticipation	None	Possible suspension of Refuse Collection	Fine and/or suspension of refuse collection	Void garbage pick-up	In City's recycling ordinance
Voluntary Drop-off Program	Yes-scrap metal, waste oil, auto batteries, grass clippings, auto tires (non-commercial) bulk metal	Yes	Yes for waste oil, auto batteries, auto tires	Yes	Yes
Drop-off Sites	(1) At closed landfill, will have (1) at Merrick F.D.	13 sites - Voluntary & Town landfill	N.A.	1 at Resource Recovery Facility	1 at Public Works Yard
Items Accepted by Program	Glass, metal cans, waste oil, auto batteries, grass clippings, auto tires (noncommercial), scrap metals, newspapers, magazines, bulk metal	Batteries, used motor oil	Auto batteries, auto tires, waste oil, Christmas trees, advertising mail, bottles, cans & office paper	Plastics, bulk & white metal	Newspaper
S.T.O.P. Program	Will use Nassau County	Yes (11 scheduled sessions)	Yes	Soon. Waste oil just began	Yes
Educational Programs	Elementary, Middle and high school programs, Recycling education directed to general public and civic associations, Earth Day activities	Senior Citizens groups, Civic groups, Elementary and High School programs	Programs for Schools K-6	Earth Day activities Environmental Awareness Campaign, Oral & Slide presentations to Civic groups organizations & schools	Elementary, Middle, High School Programs, Civic & social organizations, newsletter & public info
Population	737,900	218,624	309,302	36,000	27,000
Tipping Fee	$70/ton	$66/ton	$80/ton	$70/ton	$85/ton

TABLE 2-10 (Cont'd.)

Information	Hempstead*	North Hempstead	Oyster Bay	Long Beach	Glen Cove
TONNAGE ONP	35,556 (Westbury)	15,000 (Rutigliano)	27,548 (combined ONP & mixed bottles & cans)	1,750 (Westbury)	1,265
Glass/Metal	9,944 (Omni)	5,000 (Omni)		600 (Omni)	300
C&D	N.A.	N.A.	35,412	N.A.	N.A.
Plastic	N.A.	31 (Wellman)	270	50 (Nat. Waste Tech)	104 (Nat. Waste Tech)
Scrap Metal	21,834 (Cousins)	2,500 (Cousins)	20	N.A. (Mid Island)	N.A.
Auto Batteries	52	N.A.	20	N.A.	N.A.
OCC	N.A.	N.A. (Westbury/ Rutigliano)	N.A.	N.A.	N.A.
Waste Oil	62(Akba)	1	15 (Akba)	N.A.	N.A.
Office Paper	N.A.	N.A.	N.A.	N.A.	N.A.
Compost	4,872	N.A.	4,628	100	350
Used Tires	N.A.	Pilot Program Metropolitan Rubber, Inc. & other company	270 - Through Town of N. Hempstead under joint agreement	N.A.	N.A.
Other	2,631.4	N.A.	63 - Christmas trees	N.A.	N.A.
Size of Container	12.5 gallon, green container	10 gallon orange container	20 gallon yellow rubber maid container	12 gallon, red (rectangle) container	11 gallon blue (square) container
Service Type	Municipal Service	Contracted and Municipal, Village Service	Municipal & Contracted Service. Majority Municipal Service	Municipal service	Municipal City Service
Days: Recycling Refuse	1 day recycling 3 days refuse	Varies 26 unincorporated villages Town run districts	1 recycling day (varies) 2 refuse days	Tues: West End Wed: East End Thurs: Broadway & Shore Road	Recycling day varies 2 refuse days
Tipping Fee for Recycling Refuse	None	None	None	None	None
Compartmentized Recycling Vehicles	Labrie	Varies as to service area Compaction vehicles	Labrie 31 cubic yard	Yes	Yes

*Pilot Program in 1989 Expanded Townwide

TABLE 2-10
Suffolk Recycling Programs

Information	Babylon	Huntington	Brookhaven	Smithtown	Southampton
Contact Person	Barbara Fitzpatrick Recycling Coord. Dept. Env. Control 281 Phelps Lane N. Babylon, NY 11703 (516) 422-7640	James A. Hartnett Director Solid Waste Management 100 Main Street Huntington, NY 11743 (516) 351-3295	Elaine McKibbin Supvr. of Solid Waste Management Town of Brookhaven 3233 Route 112 Medford, NY 11763 (516) 451-6222	Andy Wolke Supt. of Sanitation and Recycling Smithtown Town Hall P.O. Box 575 Smithtown, NY 11787 (516) 269-6600	Brian Gilbride, Sanitation Supvr. Town of Southampton 116 Hampton Road Southampton, NY 11968 (516) 283-5210 or East End Recycling Assoc. (516) 283-6000 x293
Establishment of Program	October 1, 1987	July, 1987	Established 35 Refuse and Recycling Districts. Mandatory since January 1, 1989	September, 1987	April, 1987
Program Name	RECYCLING: Babylon's Common Cause	SORT: Separation Our Recyclable Trash	CURB: Clean Up Recycle Brookhaven	SCRAP: Smithtown Comprehensive Recycling Action Program	Club Recycle
Goals	25% of Municipal Solid Waste by 1992, 40% by 1997	Reduce the amount of of Huntington's Solid Waste entering the landfill through comprehensive Solid Waste Management	Recover and recycle 40% of the MSW by 1992	Retrieve 500 tons per week of recyclables from total MSW	Reduce amount of MSW stream entering the landfill
WASTE STREAM INFORMATION Total MSW	271,000 tons/yr.	262,000 tons/yr.	493,000 tons/yr.	128,500 tons/yr.	69,000 tons/yr.
Total Tonnage Recycled	18,190 tons/yr. of residential waste only	35,801 tons/yr.	14,790 tons/yr.	18,786 tons/yr.	3,000 tons/yr.
Population	213,000	204,000	423,000	126,000	50,000*
Recycling Programs Information	1 - Curbside 2 - Voluntary 3 - Composting	1 - Curbside paper & mixed recyclables in all districts 2 - Bulk white goods 3 - Corrugated 4 - Composting	Curbside: Newspaper, bottles, cans - by August, 1990	Curbside commingled	1 - Curbside commingled newspapers 2 - Self haul 3 - Office paper, 44+ locations (5 eastern towns)
Mandatory Source Separation with Curbside Pick-ups	Yes	Yes Mandatory Districts I, II Voluntary Districts III	Yes	Yes	Mandatory as of December, 1989
Coverage	Townwide	Townwide	Townwide	Townwide	Townwide effective December, 1989

Prepared by: J. Hartnett, Town of Huntington (1989 statistics)

*increases to 150,000 during summer.

TABLE 2-10 (Cont'd.)

General Information	Town of Babylon	Town of Huntington	Town of Brookhaven	Town of Smithtown	Town of Southampton
Sector	Residential & Business	Residential & Business	Residential & Business	Residential, Multi Dwellings & Commercial	Residential (some commercial office paper)
Materials Collected	Newspaper, bottles, metal cans & plastic	Yard waste, commercial, corrugated, newspapers, glass, metals, & plastics	Newspapers, glass, bottles (metal cans by August, 1990)	Bottles, newspapers, & cans, corrugated & junkmail	Newspapers, cardboard, glass & metal cans
Incentives for Participation	None	None	None	Delivery of garbage cans. Free dinners & Tee shirts.	Considering prices & other promotional incentives.
Penalties for Non Participation	In Town's Solid Waste Ordinance - fines	In Town's Recycling Ordinance - warnings & fines	Fines & Community Service for non-compliance of Town Ordinance	None	In consideration
Voluntary Drop-off Program	Yes	Yes	Yes	Yes	Yes
Drop-off Sites	Recycling Hanger & 13 mini drop-off igloos (metal, glass, plastic, & used motor oil)	Town landfill at East Northport & Recycling Center, Huntington (4) mini drop-off sites	3 Drop-off sites for newspapers	Separation Facility (Drop-off site)	3 Transfer Stations at the landfill
Items Accepted by Program	1 - Newspapers, metals, glass 2 - Drop-off same above plus auto batteries, magazines, used motor oil, auto tires & plastic 3 - Leaves for compost	1 - Newspaper & magazines, metal, glass 2 - Drop-off same as above plus used motor oil, plastic bottles, used car & household batteries 3 - Yard waste for compost	Glass, newspapers, leaves, ashes, used motor oil, scrap metal, car batteries	cans, corrugated, glass, metals, newspapers, used batteries & used motor oil	Newspapers, glass, cans cardboard, plastic containers, scrap metal, tires, and used motor oil, aluminum, heavy metal, clothing, batteries (car & home), leaves
S.T.O.P. Program	Yes	Yes	Yes	None	Yes
Educational Programs	Full time Recycling Educator for elementary schools. General public education, civics, information center, direct mailings to residents, commercial seminars	Recycling education taught in elementary through high school level and also directed to general public & civic organizations. Full time Recycling Educator in schools & civics. Faculty field trips available.	General public & school educational program presented by an Educational Specialist	Information & publicity by Town Official to schools, civic groups & direct mailings to residents	East End Recycling Assoc. (E2RA) (5 Town Recycling Corp.) to schools and civic groups 263-6000 x293 or 548-8128

TABLE 2-10 (Cont'd.)

General Information	Town of Babylon*	Town of Huntington	Town of Brookhaven	Town of Smithtown	Town of Southampton
Glass	Omni Tech Cost $29/ton for sorting commingled recyclables	E.W.G. - Picked up: Clear ($20/ton) Brown ($15/ton) Green ($8/ton)	E.R.R.I. Varied price each type	E.W.G. Glass Recovery Recycling Corp.	E.W.G. Glass Clear ($15/ton) Brown ($10/ton) Green ($5/ton)
Paper	Westbury Paper ($35/ton)	Island Recycling ($27/ton)-Picked-up ($22/ton)-Delivered	Jet Paper ($15/ton) Sorting Fee	Prins Recycling Kelby Street Fort Lee, NJ	Island Recycling ($22/ton) Pinnacle (N/C)-Delivered Office paper-New York Paper N/C
Cans	Omni Tech is paid $29/ton for sorting commingled recyclables	1 Franza $2.50/ton 2 EWG - mixed recyclables	CRInc of NY Starting August, 1990	Franza's Universal Scrap Metal Farmingdale, NY	1 Gershow $10/long ton 2 Jet Sanit. N/C 3 M&M Scrap 20¢/lb
Waste Oil	J&K No charge	General Waste Oil AB Oil Service	A&B Oil Varied	A&B Oil	Strebel's Ladry, Inc. Westhampton Beach N/C
Plastics	Omni Tech pays $46/ton for sorted PET & HDPE containers	National Waste Technology EWG (mixed recyclables)	Starting January, 1991	National Waste Technology	George's East End Recycling N/C
Recyclable Breakdown (Tonnage)	Corrugated/ *Commercial: 10,000 Newspaper: 9,142 Glass: 1,880 Aluminum: 63 Ferrous Cans: 564 Automobiles: 5,200 White Metal: 166 Plastic: 2 Waste Oil: 29 Auto Batteries: 9 Leaves (Highway Department): 1,000 Tires: 50 tons	Newspaper: 14,384.1 Corrugated: 1,728 Office Paper: 83.5 Scrap Metal: 1,850 Glass: 920 Metal Cans: 373.1 Plastic: 64 Yard Waste: 13,610 Woodchips: 2,745.8 Waste Oil: 28.6 Batteries: (Car & Household): 13.5 Tires: N.A.	White Metal: 3,438 Iron: 72.78 Aluminum: 11.24 Auto Batteries: 54.7 Highgrade White Paper: 13.1 Newspapers: 12,291.4 Glass: 54.8 Waste Oil: 117.6 Metal Cans: 84 Tires: N.A.	Paper: 12,915 Corrugated: 1,699 Scrap Metal: 3,821 Glass: 266 Aluminum: 9 Plastic: 47 Batteries: 29 Waste Oil: 39 Yard Waste: N.A.	ONP: 1,282 OCC: 420 Scrap Metal: 952 Glass: 286 Metal Cans: 40 Plastic: 68 Batteries: 15 Used Oil: 2,480 Yard Waste: N.A. Tires: 111 Office Paper: 2 tons

*Town ordinance commercial carters report recycling tonnages to TOB DEC

TABLE 2-10 (Cont'd.)

General Information	Town of Babylon	Town of Huntington	Town of Brookhaven	Town of Smithtown	Town of Southampton
Metal (Scraps)	Gershow Recycling of Medford	Franza's Universal Scrap Metal Farmingdale, NY	Gershow Recycling of Medford	Franza's Universal Scrap Metal Farmingdale, NY	M&M Scrap ($22/ton)
Corrugated	Westbury Paper	Island Recycling N/C	N/A	Prins Recycling Fort Lee, NJ	Island Recycling N/C Delivered
Plastics	Omni-Tech	National Waste Tech N/C	N/A	National Waste Tech (7/15/90)	George's Sanitation N/C
Used Tires	Metro Rubber $1/tire	N/A Landfill Only - Residents Only	New York Tire	Landfill Only - Residents Only	Conn. Tire $1.10/tire
Size of Container	20 Gallon Blue Pail with Lid	12 Gallon Blue Container	20 Gallon Red & Orange	20 Gallon Orange Pail	None
Service Type	Contracted Service	District 1 & 2 Municipal District 3 - Private Contracted to Town	Private Contracted Service 35 Districts	Private Contracted Service	Private Contracted & Public Drop-off
Days Recycling Refuse	1 Day - Recycling on Wednesday 2 Days - Refuse Inc. Village - Recycle Every Day	1 Day - Recycling on Wednesday 2 Days - Refuse	1 Day - Recycling on Wednesday 2 Days - Refuse	1 Day - Recycling on Wednesday 2 Days - Refuse	Recycling 1st & 3rd Thursday 2 Days - Refuse
Tipping Fee For Recycling	No Tipping Fee for Recycling	No Tipping Fee for Recycling	No Tipping Fee for Recycling	No tipping Fee for Recycling	No Tipping Fee for Recycling
Tipping Fee Refuse/Rubbish	$78/ton	$40/ton	$45/ton	$2/cu yd for Commercial (open roll-off)	$25/ton

TABLE 2-10 (Cont'd.)

General Information	Town of Islip	Town of Southold	Town of East Hampton	Town of Riverhead	Town of Shelter Island
Contact Person	Elizabeth Gallagher Commissioner Julia Noeldechoen Recycling Coord. Environ. Control 401 Main Street Islip, NY 11751 (516) 224-5640	Jim Bunchuck Sanitation Supvr. 53 5 Main Blvd. Southold, NY 11971 (516) 734-7685	Dave Paolelli Sanitation Supvr. Town of E. Hampton 159 Pintigo Road E. Hampton, NY 11937 (516) 324-7191	John Reeve Sanitation Supvr. Riverhead Town Hall 200 Howell Avenue Riverhead, NY 11901 (516) 727-8194	Frank Kleniwicus Supt. Hwys & Public Works or Ed Walsh 12 S. Ferry Road Shelter Island, NY 11964 (516) 749-1090
Establishment of Program	Since 1981 70 Districts & Barrier Beach Districts	Recycling activities have been carried out for the past 11 years	Pilot Program: Sept. 15, 1987	Since 1975	N.A.
Program Name	WRAP: We Recycle... America... and Proudly	Southold Recycles	Extensive Municipal Solid Waste Recycling System	Riverhead Recycles	Shelter Island Recycles
Goals	50% of Town's Solid Waste (MSW) stream	Improve quality and reduce quantity of materials entering the landfill	Utilize composting and recycling to reduce waste stream by 65%	55% by 1993	N.A.
WASTE STREAM INFORMATION Total MSW	391,356.9 tons/yr.	43,000 tons/yr.	26,208 tons/yr.	42,212 tons/yr	3,000 tons/yr.
Total Tonnage Recycled	700 tons/wk. & 1,300 tons/wk. yard waste	2,462 tons/yr	1,840 tons/yr.	N.A.	N.A.
Population	306,000	21,000*	16,000*	22,000	2 500**
Recycling Programs Information	Curbside collection mixed, recycling, yard waste, bulk white goods	Voluntary drop-off curbside collection of newspapers, plastic containers, cans, glass by color	Voluntary drop-off	Voluntary drop-off	Voluntary drop-off
Mandatory Source Separation with Curbside Pick-up	Yes	None	Mandatory as of June, 1990	None	None

*increases in summer

**increases to 12,000 during summer season

TABLE 2-10 (Cont'd.)

General Information	Town of Islip	Town of Southold	Town of East Hampton	Town of Riverhead	Town of Shelter Island
Coverage	Townwide	None	Townwide, effective June, 1990	None	None
Sector	Residential & Business	Residential, commercial office paper	Residential & Commercial	None	None
Materials Collected	Glass, newspaper, cans, cardboard, batteries, mixed paper, yard waste	Glass by color, cans, plastic containers, newspaper	Food garbage, paper & cardboard, cans & glass bottles, Household Hazardous Waste & Plastic Containers	None	None
Incentives for Participation	Prizes, report of participants in local newspaper	None	Considering prizes & other promotional incentives	None	None
Penalties for Nonparticipation	Warning note & fines	None	In Town's Recycling Ordinance	None	None
Voluntary Drop-off Program	Yes Residential & Commercial	Yes	Yes	Yes	Yes
Drop-off Sites	Sayville Recycling Center, Lincoln Ave., Holbrook	Town landfill in Cutchogue	Town landfill	Town landfill in Baiting Hollow	Town landfill
Items Accepted by Program	Newspapers, glass, metals, corrugated & scrap metals, plastic, used motor oil, Drop-off batteries, yard waste with grass	Newspapers, glass, cans, plastic, scrap metal, tires, batteries, used motor oil, office paper, cardboard, leaves	Newspapers, glass, cans, cardboard plastic, tires, used motor oil, steel	Newspapers, glass, cans, cardboard, plastic, scrap metal, batteries, used motor oil	Newspapers, plastic, scrap metal, tires, used motor oil, cans
S.T.O.P. Program	Yes	Yes	Yes	Yes	Yes
Educational Programs	Recycling Education taught in elementary & high school - also directed to general public regents approved curriculum developed for use in elementary school, Full-time educator in schools, civics	East End Recycling Assoc. (E2RA) Funds/ State designated person (Robert Amer) or Town officials (into schools) direct mail flyers, public service announcements	Direct mail & local TV East End Recycling Assoc.	East End Recycling Assoc. flyers, newsletters, public service announcements	Mainly direct mail East End Recycling Assoc. flyers, newsletters, public service announcements

TABLE 2-10 (Cont'd.)

General Information	Town of Islip	Town of Southold	Town of East Hampton	Town of Riverhead	Town of Shelter Island
Glass	Pace Glass, NJ ($25-$35/ton)	E.W.G. Glass Clear ($15/ton) Brown ($20/ton) Green ($8/ton)	E.W.G. Glass Clear ($15/ton Brown ($10/ton) Green ($8/ton)	Mattituck Sanitation N/C	N.A.
Paper	Jet Paper ($10/ton)	Jet Paper ($30/ton - wet) Pinnacle Ind. ($30/ton - dry)	Pinnacle Ind. N/C through 2/91	Jet Paper N/C	BP Wreckers, Ltd. Southold, NY (No fee)
Cans	Gershow Recycling of Medford	PK Scrap N/C	$175/40 yd roll off	Mattituck Sanitation N/C	
Waste Oil	ASM Oils Corp., NY	Strebel's Ladry, Inc. Westhampton Beach N/C	Strebel's Ladry, Inc. Westhampton Beach N/C	Strebels Ladry, Inc. Westhampton Beach N/C	Strebel's Ladry, Inc. Westhampton Beach (20 gal.)
Plastics	TRI-MAX, Inc. Ronkonkoma, NY	Georges Sanitation	TRI-MAX, Inc. Ronkonkoma, NY	N.A.	N.A.
Recyclable Breakdown (Tonnage)	1989 ONP 15,350 OCC 927 Glass 209 Aluminum 29 Ferrous 1,631 Yard Waste 54,684 Plastic N.A. Used Motor Oil N.A. Metal Cans 1,660 Office paper N.A. Batteries N.A.	ONP 425 OCC N.A. Glass N.A. Aluminum N.A. Scrap Metal N.A. Yard Waste N.A. Plastic N.A. Used Motor Oil 1,425 Metal Cans 548 Office paper N.A. Batteries 18 Household 2	ONP 294 OCC 140 Glass 45 Aluminum N.A. Scrap Metal 1,339 Yard Waste 5,420 Plastic N.A. Used Motor Oil N.A. Metal Cans N.A. Office paper N.A. Batteries 2	ONP 166 OCC 19 Glass 7 Aluminum N.A. Scrap Metal 6,488 Yard Waste 469 Plastic 4 Waste Oil 64 Metal Cans 2 Office paper N.A. Batteries 4	ONP N.A. OCC N.A. Glass N.A. Aluminum N.A. Scrap Metal N.A. Yard Waste N.A. Plastic N.A. Used Motor Oil N.A. Metal Cans N.A. Office paper N.A. Batteries N.A.
Metal (Scraps)	Crestwood Metals & Gershow Recycling of Medford ($10-$700/ton)	Franza's Universal Scrap Metal Farmingdale, NY ($5.01/ton)	N.A.	Gershow Recycling of Medford ($6/ton)	1 North Fork Sanitation ($105/trailer) 2 BP Wreckers, Ltd. 510 Vennecott Drive Southold, NY 3 Michael Mujace 17 Bello Pond Rd. Hampton Bays, NY
Corrugated	Island Recycling N/C	George's Sanitation	George's Sanitation N/C	George's Sanitation N/C	N/A
Plastics	$125/ton	George's Sanitation N/C	George's Sanitation N/C	George's Sanitation N/C	N/A

TABLE 2-10 (Cont'd.)

General Information	Town of Islip	Town of Southold	Town of East Hampton	Town of Riverhead	Town of Shelter Island
Used Tires	$65/trailer	New York Tire $90/trailer	New York Tire $1.00/tire	None	New Tork Tire $1,650/110 yd trailer
Size of Container	20 Gallon Beige & Green Pail	None	None	None	None
Service Type	Contracted Service Municipal Mandatory Curbside	Price Contracted & Public Drop-off	Recycling Drop-off at Landfill	Drop-off	Drop-off None - 90% Mandatory Commercial - 90% Howeowners - 10%
Days Recycling Refuse	1 Day - Recycling on Wednesday 2 Days - Refuse 1 Day - Separate Collect Yard Waste	1 Day - Recycling 2 Days - Refuse Recycling Drop-off	No Recycling 2 Days - Refuse	Recycling Drop-off	Only Drop-off for Residents
Tipping Fee For Recycling	No Tipping Fee for Recycling materials separated unless mixed & yard waste ($18/ton)	No tipping Fee for Recycling and leaves	No Tipping Fee for Recycling	No Tipping Fee for Recycling	No Tipping Fee for Recycling
Tipping Fee Refuse/Rubbish	$40 ton	Nonhazardous household Garbage $40/ton Brush/Construction, Sand & Sod, Tree Stumps Agricultural Debris, Shellfish, Sludge $2 per year self hauler	Brush (410/cu yd) Construction $3.50/cu yd Per Appliance - $5 Per Car - $25	$40 ton commercial $2 per visit for self hauler	Residential - None Construction - $25/yd Brush - ($15/yd) $25 per ton commercial $40 per year self hauler garbage sticker

plants under construction or in advanced planning in Huntington, Oyster Bay and North Hempstead.[4]

- There may be additional facilities serving Brookhaven and the small east end towns, as well as additional capacity in Islip by the year 2000.
- All of the above mentioned facilities will remain in operation during the projection period and will function at available capacity. The current estimated average annual MSW tonnage requiring disposal exceeds planned available capacity in each of the counties and in the region as a whole. Given that fact and the fact that the per capita generation rate is increasing, it is considered likely that there will be sufficient MSW to keep all facilities operating at approximately 80 percent of rated capacity.
- There will be no significant changes in facility capacity between 2000 and 2010.

RECYCLING PROGRAMS

- All municipalities will collect and market of glass, tin cans, plastic and aluminum.
- A reduction in the quantity of processible waste delivered to the facility as a result of the removal of glass, tin cans and aluminum will result in an equal tonnage reduction in the quantity of ash generated.
- The recycling of newsprint can be expected to have relatively little effect upon the amount of residue, since all but a very small fraction of the total quantity is destroyed in the combustion process. The recycling of other paper products, while somewhat more difficult to accomplish, could result in greater reductions in ash quantities, depending upon the amount and component mix removed from the waste stream. Given the fact that the largest town has not indicated plans to recycle other paper, the uncertainties as to total quantity and component mix and the relative insignificance of potential residue "savings" as compared with those to be realized from the recycling of glass, tin cans and aluminum, the calculation of ash reductions associated with the recycling of newsprint and other paper has not been attempted at this time.
- Under the best circumstances; that is, with maximum municipal effort and close to 100 percent public participation, recycling programs could achieve the following "savings" or removals of glass, tin cans and aluminum from the MSW stream.
  - Glass 0.3 lbs. per capita per day
  - Tin Cans 0.1 lbs. per capita per day
  - Aluminum 0.015 lbs. per capita per day
- As previously indicated, an additional 0.1 lb. of glass per capita never becomes a part of the MSW since it consists of bottles returned to the retailer or distributor pursuant to the New York State Bottle Law (ECL. Title 10. Sec.27-1001). Approximately 0.005 lbs. of aluminum per capita per day is also privately recycled by Long Island residents and, therefore, never becomes a part of the MSW.
- The per capita rate for tin cans includes a small amount of ferrous material removed prior to incineration. It appears likely that an additional 0.2 lbs. per capita of other ferrous metal can be removed following incineration, thus further reducing the quantities of ash requiring use or disposal.
- The success of recycling efforts can be expected to vary from municipality to municipality and within a municipality over time. Inasmuch as it is not possible to predict the level of effort and the extent of homeowner cooperation in each jurisdiction, nor the availability of markets for recycled glass, tin cans and aluminum, the selection of a single, average, island-wide success rate for each projection date is appropriate.
- The difficulties encountered in the establishment of any program involving changes in old habits and life styles suggests that only a moderately successful (25% of potential quantity) recycling program will be in place by 1990; a good program (37.5% of potential quantity), by 1995; and an excellent program (50%), by 2000 and thereafter.
- There is a direct relationship between the quantity of ash produced by waste-to-energy facilities and the amount of ferrous metal available for post burn recovery and recycling. Inasmuch as ferrous metal constitutes an average of 15 to 20 percent of the total residue and inasmuch as the mechanized nature of the post burn ferrous recovery process assures an extremely high success rate, use of a residue based rate of 300 lbs. of ferrous per ton of ash is regarded as both conservative and reasonable.

A series of high and low projections of the quantities of residue requiring use or disposal, by municipality and five year period from 1990 through 2010, are presented in Table 2-11. Table 2-12 contains the estimated per capita savings and potential reduction in MSW with recycling by municipality for the years 1990-2010.

Calculations based on the pre-burn recycling success scenario postulated above suggest that Nassau municipalities could achieve reductions in ash quantities ranging from a low of approximately 41 tpd in 1990 to a high of 137 tpd in the year 2000 when all

[4] At the present time North Hempstead and Brookhaven have abandoned committments for construction.

TABLE 2-11
Nassau and Suffolk Municipalities: Projected quantities of Ash Requiring Use or Disposal, 1990, 1995, 2000, 2005, 2010

	1990		1995		2000	
Municipality	TPD	TPY	TPD	TPY	TPD	TPY
Glen Cove	41.1 - 49.6	15,002 - 18,104	40.4 - 48.9	14,746 - 17,849	39.6 - 48.1	14,454 - 17,557
Hempstead	356.4 - 435.3	130,086 - 158,885	337.3 - 416.2	123,115 - 151,913	319.0 - 397.9	116,435 - 145,234
Long Beach	32.0 - 38.8	11,680 - 14,162	31.0 - 37.8	11,315 - 13,797	30.0 - 36.8	10,950 - 13,432
North Hempstead	- - -	- - -	151.3 - 185.0	55,225 - 67,525	145.4 - 179.1	53,071 - 65,372
Oyster Bay	- - -	- - -	146.0 - 180.0	53,290 - 65,700	137.9 - 171.9	50,334 - 62,744
Nassau County	429.5 - 523.7	156,768 - 191,151	706.0 - 867.9	257,690 - 316,784	671.9 - 833.8	245,244 - 304,337
Babylon	116.5 - 142.0	42,523 - 51,830	110.8 - 136.3	40,442 - 49,750	104.8 - 130.3	38,252 - 47,560
Brookhaven-Eastern Towns	- - -	- - -	- - -	- - -	236.7 - 296.2	86,396 - 108,113
Huntington-Smithtown	- - -	- - -	144.0 - 178.0	52,560 - 64,970	135.1 - 169.1	49,312 - 61,722
Islip	80.0 - 97.6	29,200 - 35,624	75.6 - 93.2	27,594 - 34,018	140.0 - 174.6	51,100 - 63,729
Suffolk County	196.5 - 239.6	71,723 - 87,454	330.4 - 407.5	120,596 - 148,738	616.6 - 770.2	225,059 - 281,123
The Bi-County Region	626.0 - 763.3	228,490 - 278,605	1,036.4 - 1,275.4	378,286 - 465,521	1,288.5 - 1,604.0	470,303 - 585,460

	2005		2010	
Municipality	TPD	TPD	TPD	TPD
Glen Cove	39.6 - 48.1	14,454 - 17,557	39.7 - 48.2	14,491 - 17,593
Hempstead	319.4 - 398.3	116,581 - 145,380	319.9 - 398.8	116,764 - 145,562
Long Beach	30.1 - 36.9	10,987 - 13,469	30.2 - 37.0	11,023 - 13,505
North Hempstead	145.7 - 179.4	53,181 - 65,481	146.1 - 179.8	53,327 - 65,627
Oyster Bay	138.3 - 172.3	50,480 - 62,890	138.9 - 172.9	50,699 - 63,109
Nassau County	673.1 - 835.0	245,682 - 304,775	674.8 - 836.7	246,302 - 305,396
Babylon	104.4 - 129.9	38,106 - 47,414	104.3 - 129.8	38,070 - 47,377
Brookhaven-Eastern Towns	233.3 - 292.8	85,155 - 106,872	230.2 - 289.7	84,023 - 105,741
Huntington-Smithtown	134.8 - 168.8	49,202 - 61,612	134.6 - 168.6	49,129 - 61,539
Islip	139.7 - 174.3	50,991 - 63,620	139.5 - 174.1	50,918 - 63,547
Suffolk County	612.2 - 765.8	223,453 - 279,517	608.6 - 762.2	222,139 - 278,203
The Bi-County Region	1,285.3 - 1,600.8	469,135 - 584,292	1,283.4 - 1,598.9	468,441 - 583,599

(a) The sums of the columns may not equal the printed totals due to rounding

Source: LIRPB

TABLE 2-12
Nassau and Suffolk Municipalities
Estimated Per Capita Savings and Potential Reduction in MSW with Recycling

		Recyclable	Max. Daily Per Capita Savings (lbs.)	Anticipated Per Capita Savings (lbs.)	Average Reductions (tpd) With Recycling 1990 Projection	1995 Projection	2000 Projection	2005 Projection	2010 Projection
Glen Cove City	excellent program 50% recycling	Glass	0.30	0.15	2.0	2.1	2.1	2.1	2.0
		Tin cans	0.10	0.05	0.7	0.7	0.7	0.7	0.7
		Aluminum	0.01	0.005	0.1	0.1	0.1	0.1	0.1
		Total	0.41	0.205	2.8	2.8	2.9	2.9	2.8
	good program 37.5% recycling	Glass	0.30	0.1125	1.5	1.5	1.6	1.6	1.5
		Tin cans	0.10	0.0375	0.5	0.5	0.5	0.5	0.5
		Aluminum	0.01	0.00375	0.1	0.1	0.1	0.1	0.1
		Total	0.41	0.15375	2.1	2.1	2.2	2.2	2.1
	moderately successful program 25% recycling	Glass	0.30	0.075	1.0	1.0	1.1	1.1	1.0
		Tin cans	0.10	0.025	0.3	0.3	0.4	0.4	0.3
		Aluminum	0.01	0.0025	0.0	0.0	0.0	0.0	0.0
		Total	0.41	0.1025	1.4	1.4	1.4	1.4	1.4
Hempstead Town	excellent program 50% recycling	Glass	0.30	0.15	55.3	55.5	55.0	54.8	54.4
		Tin cans	0.10	0.05	18.4	18.5	18.3	18.3	18.1
		Aluminum	0.01	0.005	1.8	1.8	1.8	1.8	1.8
		Total	0.41	0.205	75.6	75.8	75.2	74.8	74.3
	good program 37.5% recycling	Glass	0.30	0.1125	41.5	41.6	41.3	41.1	40.8
		Tin cans	0.10	0.0375	13.8	13.9	13.8	13.7	13.6
		Aluminum	0.01	0.00375	1.4	1.4	1.4	1.4	1.4
		Total	0.41	0.15375	56.7	56.9	56.4	56.1	55.7
	moderately successful program 25% recycling	Glass	0.30	0.075	27.7	27.7	27.5	27.4	27.2
		Tin cans	0.10	0.025	9.2	9.2	9.2	9.1	9.1
		Aluminum	0.01	0.0025	0.9	0.9	0.9	0.9	0.9
		Total	0.41	0.1025	37.8	37.9	37.6	37.4	37.2
Long Beach City	excellent program 50% recycling	Glass	0.30	0.15	2.9	2.9	2.9	2.9	2.8
		Tin cans	0.10	0.05	1.0	1.0	1.0	1.0	0.9
		Aluminum	0.01	0.005	0.1	0.1	0.1	0.1	0.1
		Total	0.41	0.205	4.0	4.0	4.0	3.9	3.8
	good program 37.5% recycling	Glass	0.30	0.1125	2.2	2.2	2.2	2.1	2.1
		Tin cans	0.10	0.0375	0.7	0.7	0.7	0.7	0.7
		Aluminum	0.01	0.00375	0.1	0.1	0.1	0.1	0.1
		Total	0.41	0.15375	3.0	3.0	3.0	2.9	2.9
	moderately successful program 25% recycling	Glass	0.30	0.075	1.5	1.5	1.4	1.4	1.4
		Tin cans	0.10	0.025	0.5	0.5	0.5	0.5	0.5
		Aluminum	0.01	0.0025	0.0	0.0	0.0	0.0	0.0
		Total	0.41	0.1025	2.0	2.0	2.0	2.0	1.9
North Hempstead Town	excellent program 50% recycling	Glass	0.30	0.15	16.5	16.6	16.7	16.5	16.2
		Tin cans	0.10	0.05	5.5	5.5	5.6	5.5	5.4
		Aluminum	0.01	0.005	0.6	0.6	0.6	0.6	0.5
		Total	0.41	0.205	22.6	22.7	22.9	22.6	22.2

TABLE 2-12 (Cont'd.)

		Recyclable	Max. Daily Per Capita Savings (lbs.)	Anticipated Per Capita Savings (lbs.)	1990 Projection	Average Reductions (tpd) With Recycling 1995 Projection	2000 Projection	2005 Projection	2010 Projection
	good	Glass	0.30	0.1125	12.4	12.4	12.5	12.4	12.2
	program	Tin cans	0.10	0.0375	4.1	4.1	4.2	4.1	4.1
	37.5%	Aluminum	0.01	0.00375	0.4	0.4	0.4	0.4	0.4
	recycling	Total	0.41	0.15375	16.9	17.0	17.1	16.9	16.6
	moderately	Glass	0.30	0.075	8.3	8.3	8.4	8.3	8.1
	successful	Tin cans	0.10	0.025	2.8	2.8	2.8	2.8	2.7
	program	Aluminum	0.01	0.0025	0.3	0.3	0.3	0.3	0.3
	25%								
	recycling	Total	0.41	0.1025	11.3	11.3	11.4	11.3	11.1
Oyster Bay Town	excellent	Glass	0.30	0.15	23.3	23.4	23.5	23.2	22.7
	program	Tin cans	0.10	0.05	7.8	7.8	7.8	7.7	7.6
	50%	Aluminum	0.01	0.005	0.8	0.8	0.8	0.8	0.8
	recycling	Total	0.41	0.205	31.8	32.0	32.1	31.7	31.1
	good	Glass	0.30	0.1125	17.4	17.6	17.6	17.4	17.1
	program	Tin cans	0.10	0.0375	5.8	5.9	5.9	5.8	5.7
	37.5%	Aluminum	0.01	0.00375	0.6	0.6	0.6	0.6	0.6
	recycling	Total	0.41	0.15375	23.8	24.0	24.1	23.7	23.3
	moderately	Glass	0.30	0.075	11.6	11.7	11.7	11.6	11.4
	successful	Tin cans	0.10	0.025	3.9	3.9	3.9	3.9	3.8
	program	Aluminum	0.01	0.0025	0.4	0.4	0.4	0.4	0.4
	25%								
	recycling	Total	0.41	0.1025	15.9	16.0	16.0	15.8	15.5
Nassau County	excellent	Glass	0.30	0.15	100.0	100.4	100.2	99.4	98.2
	program	Tin cans	0.10	0.05	33.3	33.5	33.4	33.1	32.7
	50%	Aluminum	0.01	0.005	3.3	3.3	3.3	3.3	3.3
	recycling	Total	0.41	0.205	136.7	137.3	137.0	135.8	134.2
	good	Glass	0.30	0.1125	75.0	75.3	75.2	74.5	73.6
	program	Tin cans	0.10	0.0375	25.0	25.1	25.1	24.8	24.5
	37.5%	Aluminum	0.01	0.00375	2.5	2.5	2.5	2.5	2.5
	recycling	Total	0.41	0.15375	102.5	102.9	102.7	101.9	100.6
	moderately	Glass	0.30	0.075	50.0	50.2	50.1	49.7	49.1
	successful	Tin cans	0.10	0.025	16.7	16.7	16.7	16.6	16.4
	program	Aluminum	0.01	0.0025	1.7	1.7	1.7	1.7	1.6
	25%								
	recycling	Total	0.41	0.1025	68.3	68.6	68.5	67.9	67.1
Babylon Town	excellent	Glass	0.30	0.15	16.1	16.3	16.6	16.9	16.9
	program	Tin cans	0.10	0.05	5.4	5.4	5.5	5.6	5.6
	50%	Aluminum	0.01	0.005	0.5	0.5	0.6	0.6	0.6
	recycling	Total	0.41	0.205	22.0	22.2	22.7	23.1	23.2
	good	Glass	0.30	0.1125	12.1	12.2	12.5	12.7	12.7
	program	Tin cans	0.10	0.0375	4.0	4.1	4.2	4.2	4.2
	37.5%	Aluminum	0.01	0.00375	0.4	0.4	0.4	0.4	0.4
	recycling	Total	0.41	0.15375	16.5	16.7	17.1	17.3	17.4

TABLE 2-12 (Cont'd.)

		Recyclable	Max. Daily Per Capita Savings (lbs.)	Anticipated Per Capita Savings (lbs.)	1990 Projection	Average Reductions (tpd) With Recycling 1995 Projection	2000 Projection	2005 Projection	2010 Projection
	moderately successful program 25% recycling	Glass	0.30	0.075	8.1	8.1	8.3	8.4	8.5
		Tin cans	0.10	0.025	2.7	2.7	2.8	2.8	2.8
		Aluminum	0.01	0.0025	0.3	0.3	0.3	0.3	0.3
		Total	0.41	0.1025	11.0	11.1	11.4	11.5	11.6
Brookhaven Town	excellent program 50% recycling	Glass	0.30	0.15	31.9	34.9	37.9	40.1	41.9
		Tin cans	0.10	0.05	10.6	11.6	12.6	13.4	14.0
		Aluminum	0.01	0.005	1.1	1.2	1.3	1.3	1.4
		Total	0.41	0.205	43.6	47.7	51.8	54.7	57.3
	good program 37.5% recycling	Glass	0.30	0.1125	23.9	26.2	28.5	30.0	31.4
		Tin cans	0.10	0.0375	8.0	8.7	9.5	10.0	10.5
		Aluminum	0.01	0.00375	0.8	0.9	0.9	1.0	1.0
		Total	0.41	0.15375	32.7	35.8	38.9	41.1	43.0
	moderately successful program 25% recycling	Glass	0.30	0.075	15.9	17.5	19.0	20.0	21.0
		Tin cans	0.10	0.025	5.3	5.8	6.3	6.7	7.0
		Aluminum	0.01	0.0025	0.5	0.6	0.6	0.7	0.7
		Total	0.41	0.1025	21.8	23.9	25.9	27.4	28.6
Huntington Town	excellent program 50% recycling	Glass	0.30	0.15	15.8	16.0	16.0	16.1	16.1
		Tin cans	0.10	0.05	5.3	5.3	5.3	5.4	5.4
		Aluminum	0.01	0.005	0.5	0.5	0.5	0.5	0.5
		Total	0.41	0.205	21.5	21.9	21.9	22.0	22.0
	good program 37.5% recycling	Glass	0.30	0.1125	11.8	12.0	12.0	12.1	12.1
		Tin cans	0.10	0.0375	3.9	4.0	4.0	4.0	4.0
		Aluminum	0.01	0.00375	0.4	0.4	0.4	0.4	0.4
		Total	0.41	0.15375	16.1	16.4	16.4	16.5	16.5
	moderately successful program 25% recycling	Glass	0.30	0.075	7.9	8.0	8.0	8.1	8.1
		Tin cans	0.10	0.025	2.6	2.7	2.7	2.7	2.7
		Aluminum	0.01	0.0025	0.3	0.3	0.3	0.3	0.3
		Total	0.41	0.1025	10.8	11.0	11.0	11.0	11.0
Islip Town	excellent program 50% recycling	Glass	0.30	0.15	23.3	24.0	24.2	24.4	24.6
		Tin cans	0.10	0.05	7.8	8.0	8.1	8.1	8.2
		Aluminum	0.01	0.005	0.8	0.8	0.8	0.8	0.8
		Total	0.41	0.205	31.9	32.7	33.1	33.4	33.6
	good program 37.5% recycling	Glass	0.30	0.1125	17.5	18.0	18.1	18.3	18.4
		Tin cans	0.10	0.0375	5.8	6.0	6.0	6.1	6.1
		Aluminum	0.01	0.00375	0.6	0.6	0.6	0.6	0.6
		Total	0.41	0.15375	23.9	24.6	24.8	25.0	25.2
	moderately successful program 25% recycling	Glass	0.30	0.075	11.7	12.0	12.1	12.2	12.3
		Tin cans	0.10	0.025	3.9	4.0	4.0	4.1	4.1
		Aluminum	0.01	0.0025	0.4	0.4	0.4	0.4	0.4
		Total	0.41	0.1025	15.9	16.4	16.5	16.7	16.8

TABLE 2-12 (Cont'd.)

		Recyclable	Max. Daily Per Capita Savings (lbs.)	Anticipated Per Capita Savings (lbs.)	1990 Projection	Average Reductions (tpd) With Recycling 1995 Projection	2000 Projection	2005 Projection	2010 Projection
Riverhead Town	excellent program 50% recycling	Glass	0.30	0.15	1.8	2.1	2.5	2.6	2.8
		Tin cans	0.10	0.05	0.6	0.7	0.8	0.9	0.9
		Aluminum	0.01	0.005	0.1	0.1	0.1	0.1	0.1
		Total	0.41	0.205	2.4	2.9	3.4	3.6	3.8
	good program 37.5% recycling	Glass	0.30	0.1125	1.3	1.6	1.9	2.0	2.1
		Tin cans	0.10	0.0375	0.4	0.5	0.6	0.7	0.7
		Aluminum	0.01	0.00375	0.0	0.1	0.1	0.1	0.1
		Total	0.41	0.15375	1.8	2.2	2.6	2.7	2.9
	moderately successful program 25% recycling	Glass	0.30	0.075	0.9	1.1	1.2	1.3	1.4
		Tin cans	0.10	0.025	0.3	0.4	0.4	0.4	0.5
		Aluminum	0.01	0.0025	0.0	0.0	0.0	0.0	0.0
		Total	0.41	0.1025	1.2	1.5	1.7	1.8	1.9
Smithtown Town	excellent program 50% recycling	Glass	0.30	0.15	9.3	9.4	9.5	9.7	9.8
		Tin cans	0.10	0.05	3.1	3.1	3.2	3.2	3.3
		Aluminum	0.01	0.005	0.3	0.3	0.3	0.3	0.3
		Total	0.41	0.205	12.8	12.9	13.0	13.2	13.4
	good program 37.5% recycling	Glass	0.30	0.1125	7.0	7.1	7.1	7.3	7.4
		Tin cans	0.10	0.0375	2.3	2.4	2.4	2.4	2.5
		Aluminum	0.01	0.00375	0.2	0.2	0.2	0.2	0.2
		Total	0.41	0.15375	9.6	9.6	9.8	9.9	10.1
	moderately successful program 25% recycling	Glass	0.30	0.075	4.7	4.7	4.8	4.8	4.9
		Tin cans	0.10	0.025	1.6	1.6	1.6	1.6	1.6
		Aluminum	0.01	0.0025	0.2	0.2	0.2	0.2	0.2
		Total	0.41	0.1025	6.4	6.4	6.5	6.6	6.7
Southampton Town	excellent program 50% recycling	Glass	0.30	0.15	3.9	4.0	4.1	4.3	4.6
		Tin cans	0.10	0.05	1.3	1.3	1.4	1.4	1.5
		Aluminum	0.01	0.005	0.1	0.1	0.1	0.1	0.2
		Total	0.41	0.205	5.3	5.5	5.6	5.9	6.2
	good program 37.5% recycling	Glass	0.30	0.1125	2.9	3.0	3.1	3.2	3.4
		Tin cans	0.10	0.0375	1.0	1.0	1.0	1.1	1.1
		Aluminum	0.01	0.00375	0.1	0.1	0.1	0.1	0.1
		Total	0.41	0.15375	4.0	4.1	4.2	4.4	4.7
	moderately successful program 25% recycling	Glass	0.30	0.075	2.0	2.0	2.1	2.2	2.3
		Tin cans	0.10	0.025	0.7	0.7	0.7	0.7	0.8
		Aluminum	0.01	0.0025	0.1	0.1	0.1	0.1	0.1
		Total	0.41	0.1025	2.7	2.7	2.8	3.0	3.1
Suffolk County	excellent program 50% recycling	Glass	0.30	0.15	105.2	110.1	114.6	118.1	121.1
		Tin cans	0.10	0.05	35.1	36.7	38.2	39.4	40.4
		Aluminum	0.01	0.005	3.5	3.7	3.8	3.9	4.0
		Total	0.41	0.205	143.8	150.5	156.6	161.4	165.5

TABLE 2-12 (Cont'd.)

		Recyclable	Max. Daily Per Capita Savings (lbs.)	Anticipated Per Capita Savings (lbs.)	1990 Projection	Average Reductions (tpd) With Recycling 1995 Projection	2000 Projection	2005 Projection	2010 Projection
	good program 37.5% recycling	Glass	0.30	0.1125	78.9	82.6	85.9	88.6	90.8
		Tin cans	0.10	0.0375	26.3	27.5	28.6	29.5	30.3
		Aluminum	0.01	0.00375	2.6	2.8	2.9	3.0	3.0
		Total	0.41	0.15375	107.9	112.9	117.4	121.0	124.1
	moderately successful program 25% recycling	Glass	0.30	0.075	52.6	55.1	57.3	59.0	60.5
		Tin cans	0.10	0.025	17.5	18.4	19.1	19.7	20.2
		Aluminum	0.01	0.0025	1.8	1.8	1.9	2.0	2.0
		Total	0.41	0.1025	71.9	75.2	78.3	80.7	82.8
The Bi-County Region	excellent program 50% recycling	Glass	0.30	0.15	205.2	210.5	214.8	217.4	219.3
		Tin cans	0.10	0.05	68.4	70.2	71.6	72.5	73.1
		Aluminum	0.01	0.005	6.8	7.0	7.2	7.2	7.3
		Total	0.41	0.205	280.5	287.7	293.5	297.2	299.7
	good program 37.5% recycling	Glass	0.30	0.1125	153.9	157.9	161.1	163.1	164.4
		Tin cans	0.10	0.0375	51.3	52.6	53.7	54.4	54.8
		Aluminum	0.01	0.00375	5.1	5.3	5.4	5.4	5.5
		Total	0.41	0.15375	210.4	215.8	220.2	222.9	224.7
	moderately successful program 25% recycling	Glass	0.30	0.075	102.6	105.3	107.4	108.7	109.6
		Tin cans	0.10	0.025	34.2	35.1	35.8	36.2	36.5
		Aluminum	0.01	0.0025	3.4	3.5	3.6	3.6	3.7
		Total	0.41	0.1025	140.2	143.9	146.8	148.6	149.8

Source: New York State Department of Commerce
LILCO
LIRPB, Sept. 4, 1987
February 7, 1990

anticipated facilities are on line and the county population reaches the high point for the projection period. Suffolk municipalities could achieve reductions ranging from approximately 19 tpd in 1990 to 160 tpd in the year 2010 when all anticipated facilities are on line and population is at its peak for the projection period.

Calculations based on the last of the assumptions relating to recycling indicate that bi-county municipalities could also achieve significant reductions through post burn recycling of other ferrous metal. Nassau's three towns and two cities could effect additional "savings" ranging from of as little as 83 tpd in 1990 to as much as 171 tpd in the year 2000 and the years thereafter. Suffolk's towns could achieve "savings ranging from 38 tpd in 1990 to 163 tpd in the year 2000 and the years thereafter.

IMBALANCE BETWEEN ASH GENERATION AND DISPOSAL CAPACITY

The closing of most Long Island landfills limits the ability of Long Island municipalities to manage their ash in local landfills. Table 2-13 presents a listing of the assumptions concerning available management opportunities. the comparison of anticipated ash generating and local disposal as presented in Table 2-14 and Chart 2-2, provides an indication of the magnitude of the estimated imbalance between the quantities of residue requiring disposal and potential ashfill space in the bi-county area.

Calculations of ash quantities and disposal capacity are based on two sets of projections and, therefore, reflect assumptions as to the existence and operation of local waste-to-energy facilities and as to the ash management options likely to be available to various municipalities. The first of assumptions and the resulting calculations may be found in Table 2-11, the second, in Tables 2-13 and 2-14 respectively.

The results indicate that over the next decade there will be a significant shortfall in the Island's ability to manage its ash stream locally. Over the next five years and estimated 500 or more tons per day will have to be shipped to out of area disposal sites. By the year 2000, ash exports can be expected to reach approximately 700 tpd.

CONCLUSIONS

If the Long Island Regional Planning Board assumptions are correct, a combination of pre- and post burn recycling efforts could make a considerable difference in the amount of residue requiring use or disposal. In fact, the combination could decrease the projected regional totals by from 21 to 23 percent in 1990; 24 to 26 percent in 1995; 28 to 31 percent in 2000; and from 28 to between 31 and 33 percent thereafter. Table 2-13 projects the generation and reduction estimates with pre and post burn recycling.

Even with the projected pre-burn recycling and post burn ferrous removals anticipated for the year 2000 and thereafter, Long Island municipalities will still have to deal with enormous quantities of ash each day. Stated in somewhat more comprehensible terms, the reduced quantities of ash would still require a daily average of between 1200 to 1600 cubic yards of landfill or ashfill space for burial or between 35 and 46 thirty-five ton capacity trucks to ship it off Long Island, should other disposal sites be available.

ASH USE ECONOMICS

Long Island uses about 4,500,000 tons of aggregate per year as fill or in the production of bituminous and portland concrete. Another 10,000,000 tons can be used for current daily landfill cover and eventual final landfill cover and landfill stabilization. The construction of artificial reefs made from incinerator ash blocks could use 7,000,000 tons for the first 20 percent of the allowable reef space. Table 2-16 summarizes this data.

If all of the current and proposed incinerators are built on Long Island, almost 2,700,000 tons of MSW will be combusted annually shortly after the turn of the century. This will produce approximately 600,000 gross tons of combined ash yearly. If efficient post-burn ferrous recovery is made, the tonnage could drop to 480,000 tons Island-wide.

Assuming that bituminous and Portland concretes can use ash or treated ash products for up to 20 percent of the aggregates needed, that means 540,000 tons per year could be absorbed by that industry alone-an amount greater than would be generated by all the incinerators combined. Just the short-term needs for final landfill covering and landfill stabilization could use the ash output for almost twenty years. A similar example could be made for man-made ashblock reefs.

The key, of course, is acceptance by the State DEC of encapsulated ash for reuse in aggregate applications. It must be understood that all discussions of potential cost savings represent the difference between avoided disposal cost and the cost of implementing an ash reuse technology. In other words, the economics of ash reuse involves the comparison between the cost in preparing the ash for local reuse, and the cost if the untreated ash has to be exported. Table 2-17 lists the estimated costs to render ash reusable by the Towns or by the private sector.

Virtually all of the low and medium technology applications compare favorably in cost with the current disposal costs that exceed $100 per ton. If the ash is

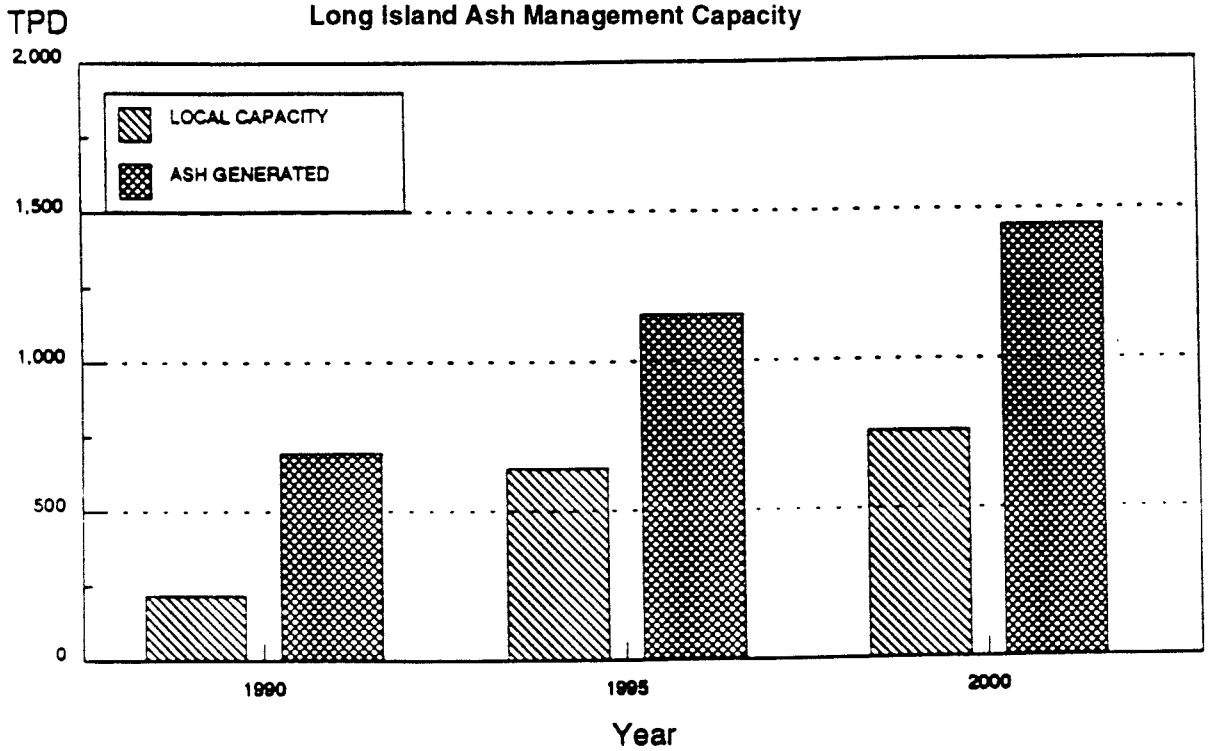
TABLE 2-13

Listing of Assumptions Relative to Ash Management Options for Each Long Island Municipality Over Next 10 Years [1]

Municipality	1990	1995	2000
Nassau County			
Glen Cove	Ash Export	Ash Export	Ash Export
Hempstead	Ash Export	50% Ash Export	50% Ash Export
Long Beach	Ash Export	Ash Export	Ash Export
North Hempstead	None	Local Landfill	Local Landfill
Oyster Bay	None	Ash Export	Ash Export
Suffolk County			
Babylon	Local Landfill	Local Landfill	Ash Export
Brookhaven	None	Local Landfill	Local Landfill
Huntington	Local Landfill	Local Landfill	Local Landfill
Islip	Local Landfill	Ash Export	Ash Export

1. Ash Export = all ash transported off Long Island.
   Local Landfill = all ash disposal in local landfill on Long Island.
   50% Ash Export = 50% of ash exported off Long Island, and 50% disposed of in local landfill.
   None = no ash generated at designated time.

Chart 2-2
Long Island Ash Management Capacity



1990 : 216 TPD CAPACITY / 695 TPD GENERATION
1995 : 641 TPD CAPACITY / 1156 TPD GENERATION
2000 : 790 TPD CAPACITY / 1446 TPD GENERATION

TABLE 2-14

Ash Management/Quantity Projections
1990, 1995, 2000

Year	Municipality	Ash Generation Rate (tpd)	Management Strategy: Local Landfill	Management Strategy: Ash Export
1990	Nassau County			
	Glen Cove	45	--	45
	Hempstead	396	--	396
	Long Beach	35	--	35
	Suffolk County			
	Babylon	129	129	--
	Islip	89	89	--
	Totals	**694**	**218**	**476**
1995	Nassau County			
	Glen Cove	45	--	45
	Hempstead	377	188	188
	Long Beach	34	--	34
	North Hempstead	168	168	--
	Oyster Bay	163	--	163
	Suffolk County			
	Babylon	124	124	--
	Huntington	161	161	--
	Islip	84	--	84
	Totals	**1156**	**641**	**514**
2000	Nassau County			
	Glen Cove	44	--	44
	Hempstead	358	179	179
	Long Beach	33	--	33
	North Hempstead	162	162	--
	Oyster Bay	155	--	155
	Suffolk County			
	Babylon	118	--	118
	Brookhaven	266	266	--
	Huntington	152	152	--
	Islip	157	--	157
	Totals	**1445**	**759**	**686**

TABLE 2-15

Nassau and Suffolk Municipalities: Projected Average Ash Generation and Reductions With Recycling

1990

Municipality	Ash (TPD) Without Recycling	Potential Reduction With Recycling (a): Pre-burn Quantity (TPD)	Potential Reduction With Recycling (a): Post-burn Quantity (TPD)	Quantity Requiring Use or Disposal
Glen Cove	50.0 - 60.0	1.4	7.5 - 9.0	41.1 - 49.6
Hempstead	463.8 - 556.6	37.8	69.6 - 83.5	356.4 - 435.3
Long Beach	40.0 - 48.0	2.0	6.0 - 7.2	32.0 - 38.8
North Hempstead	- -	-	- - -	- - -
Oyster Bay	- -	-	- - -	- - -
Nassau County	553.8 - 664.6	41.2	83.1 - 99.7	429.5 - 523.7
Babylon	150.0 - 180.0	11.0	22.5 - 27.0	116.5 - 142.0
Brookhaven-Eastern Towns	- -	-	- - -	- - -
Huntington Smithtown	- -	-	- - -	- - -
Islip	103.6 - 124.3	8.1	15.5 - 18.6	80.0 - 97.6
Suffolk County	253.6 - 304.3	19.1	38.0 - 45.6	196.5 - 239.6
The Bi-County Region	807.4 - 968.9	60.3	121.1 - 145.3	626.0 - 763.3

1995

Municipality	Ash (TPD) Without Recycling	Potential Reduction With Recycling (b): Pre-burn Quantity (TPD)	Potential Reduction With Recycling (b): Post-burn Quantity (TPD)	Quantity Requiring Use or Disposal
Glen Cove	50.0 - 60.0	2.1	7.5 - 9.0	40.4 - 48.9
Hempstead	463.8 - 556.6	56.9	69.6 - 83.5	337.3 - 416.2
Long Beach	40.0 - 48.0	3.0	6.0 - 7.2	31.0 - 37.8
North Hempstead	198.0 - 237.6	17.0	29.7 - 35.6	151.3 - 185.0
Oyster Bay	200.0 - 240.0	24.0	30.0 - 36.0	146.0 - 180.0
Nassau County	951.8 - 1,142.2	102.9	142.8 - 171.3	706.1 - 868.0
Babylon	150.0 - 180.0	16.7	22.5 - 27.0	110.8 - 136.3
Brookhaven-Eastern Towns	- -	-	- - -	- - -
Huntington Smithtown	200.0 - 240.0	26.0	30.0 - 36.0	144.0 - 178.0
Islip	103.6 - 124.3	12.5	15.5 - 18.6	75.6 - 93.2
Suffolk County	453.6 - 544.3	55.2	68.0 - 81.6	330.4 - 407.5
The Bi-County Region	1,405.4 - 1,686.5	158.1	210.8 - 252.9	1,036.5 - 1,275.5

2000

Municipality	Ash (TPD) Without Recycling	Potential Reduction With Recycling (c): Pre-burn Quantity (TPD)	Potential Reduction With Recycling (c): Post-burn Quantity (TPD)	Quantity Requiring Use or Disposal
Glen Cove	50.0 - 60.0	2.9	7.5 - 9.0	39.6 - 48.1
Hempstead	463.8 - 556.6	75.2	69.6 - 83.5	319.0 - 397.9
Long Beach	40.0 - 48.0	4.0	6.0 - 7.2	30.0 - 36.8
North Hempstead	198.0 - 237.6	22.9	29.7 - 35.6	145.4 - 179.1
Oyster Bay	200.0 - 240.0	32.1	30.0 - 36.0	137.9 - 171.9
Nassau County	951.8 - 1,142.2	137.1	142.8 - 171.3	671.9 - 833.8
Babylon	150.0 - 180.0	22.7	22.5 - 27.0	104.8 - 130.3
Brookhaven-Eastern Towns	350.0 - 420.0	60.8	52.5 - 63.0	236.7 - 296.2
Huntington Smithtown	200.0 - 240.0	34.9	30.0 - 36.0	135.1 - 169.1
Islip	203.6 - 244.3	33.1	30.5 - 36.6	140.0 - 174.6
Suffolk County	903.6 - 1,084.3	151.5	135.5 - 162.6	616.6 - 770.2
The Bi-County Region	1,855.4 - 2,226.5	288.6	278.3 - 333.9	1,288.5 - 1,604.0

2005

Municipality	Ash (TPD) Without Recycling	Potential Reduction With Recycling (a): Pre-burn Quantity (TPD)	Potential Reduction With Recycling (a): Post-burn Quantity (TPD)	Quantity Requiring Use or Disposal
Glen Cove	50.0 - 60.0	2.9	7.5 - 9.0	39.6 - 48.1
Hempstead	463.8 - 556.6	74.8	69.6 - 83.5	319.4 - 398.3
Long Beach	40.0 - 48.0	3.9	6.0 - 7.2	30.1 - 36.9
North Hempstead	198.0 - 237.6	22.6	29.7 - 35.6	145.7 - 179.4
Oyster Bay	200.0 - 240.0	31.7	30.0 - 36.0	138.3 - 172.3
Nassau County	951.8 - 1,142.2	135.9	142.8 - 171.3	673.1 - 835.0
Babylon	150.0 - 180.0	23.1	22.5 - 27.0	104.4 - 129.9
Brookhaven Eastern Towns	350.0 - 420.0	64.2	52.5 - 63.0	233.3 - 292.8
Huntington-Smithtown	200.0 - 240.0	35.2	30.0 - 36.0	134.8 - 168.8
Islip	203.6 - 244.3	33.4	30.5 - 36.6	139.7 - 174.3
Suffolk County	903.6 - 1,084.3	155.9	135.5 - 162.6	612.2 - 765.8
The Bi-County Region	1,855.4 - 2,226.5	291.8	278.3 - 333.9	1,285.3 - 1,600.8

2010

Municipality	Ash (TPD) Without Recycling	Potential Reduction With Recycling (b): Pre-burn Quantity (TPD)	Potential Reduction With Recycling (b): Post-burn Quantity (TPD)	Quantity Requiring Use or Disposal
Glen Cove	50.0 - 60.0	2.8	7.5 - 9.0	39.7 - 48.2
Hempstead	463.8 - 556.6	74.3	69.6 - 83.5	319.9 - 398.8
Long Beach	40.0 - 48.0	3.8	6.0 - 7.2	30.2 - 37.0
North Hempstead	198.0 - 237.6	22.2	29.7 - 35.6	146.1 - 179.8
Oyster Bay	200.0 - 240.0	31.1	30.0 - 36.0	138.9 - 172.9
Nassau County	951.8 - 1,142.2	134.2	142.8 - 171.3	674.8 - 836.7
Babylon	150.0 - 180.0	23.2	22.5 - 27.0	104.3 - 129.8
Brookhaven Eastern Towns	350.0 - 420.0	67.3	52.5 - 63.0	230.2 - 289.7
Huntington-Smithtown	200.0 - 240.0	35.4	30.0 - 36.0	134.6 - 168.6
Islip	203.6 - 244.3	33.6	30.5 - 36.6	139.5 - 174.1
Suffolk County	903.6 - 1,084.3	159.5	135.5 - 162.6	608.6 - 762.2
The Bi-County Region	1,855.4 - 2,226.5	293.7	278.3 - 333.9	1,283.4 - 1,598.9

(a) 25% success rate for pre-burn
(b) 37.5% success rate for pre-burn
(c) 50% success rate for pre-burn
(d) Assumed ferrous recovery equal to 15% of ash stream.

Source: LIRPB 2/15/90

TABLE 2-16
Estimated Quantities of Present and Potential Aggregate Use on Long Island

Application	*Quantity*[1]
Fill material[2]	1,800,000 tpy
Bituminous concrete[2]	1,420,000 tpy
Portland cement concrete[2]	1,360,000 tpy
Daily landfill cover[3]	650,000 tpy
Final landfill cover[3,4]	1,500,000 tons
Landfill stabilization[5]	7,500,000 tons
Artificial reef[6]	7,000,000 tons

1. Quantities reported in tons per year (tpy) or tons.
2. Based on 1986 survey and estimated quantity.
3. Based on 1987 survey of Long Island towns
4. Represents total available capacity that could be used in an impermeable 18-in. layer as per NYSDEC Part 360 regulation.
5. Represents estimate of total available landfill stabilization capacity.
6. Represents estimate of total available reef capacity using 20% of permitted reef space.

TABLE 2-17
Ash Recycling Unit Cost Projections

TECHNOLOGY	
Low Technology Applications	
Daily Landfill Cover	$20 to $50 per ton
Road Base	$20 to $50 per ton
Miscellaneous Fill	$20 to $50 per ton
Medium Technology Applications	
Bituminous Concrete	
Paving Material	$20 to $50 per ton
Portland Cement Concrete	$20 to $50 per ton
Stabilized Fill Material	$20 to $50 per ton
Artificial Reef Applications	$75 to $150 per ton
Erosion Control Applications	$75 to $150 per ton
Final Landfill cover	$40 to $80 per ton
Landfill Stabilization	$75 to $80 per ton
High Technology Applications	
Ash Melting or Vitrification	$100 to $200 per ton

reused for any or a combination of the first six applications where the cost ranges from $20 to $50 per ton, the Towns could save from 50% to 75% of what it would cost to export the ash.

Increasing costs of landfill design and construction and the current difficulty in finding suitable Long Island sites or off-Island sites willing to accept Long Island ash, and increasing pressures on mid-western states to restrict and/or eliminate future importation of solid waste or ash from the northeast can only result in ever increasing costs for off-Island shipment. Thus, the economics of scale become even more cost effective in favor of local usage and disposal.

Tables 2-18 and 2-19 list the opportunities for ash cover and artificial reef disposals.

INSTITUTIONAL ISSUES

The processing and reuse of ash from incinerators represents a relatively new approach in municipal solid waste management in the United States. As is often the case with a new activity, neither the legal, regulatory and institutional structure, nor the public perception, have yet caught up with the rapidly evolving technology. The uncertainties created by the absence of an appropriate institutional framework and the concern for negative public response to reuse proposals may severely impair the implementation of ash reuse.

TABLE 2-18
Final Cover Quantity Estimates

Town	Acres Requiring Cover
North Hempstead	85
Oyster Bay	86
Hempstead	180
Babylon	60
Brookhaven	25
East Hampton	60
Huntington	52
Islip	50
Riverhead	36
Shelter Island	8
Southampton	92
Southold	41
Total	775

Total Acres	Ash Cover (ft)	Cover Unit Wt (ton/cy)	Ash in Cover (%)	Total Capacity (tons)
775	1.5	1	80	1,500,000

Source: Chesner Engineering, P.C. (Ref. no. 20)
Collins R.J., et al (Ref. no. 21)

For a listing of the Long Island Regional Planning Boards' Ash Study, see Appendix A.

The current absence of adequate disposal and reuse guidelines from EPA and NYSDEC creates confusion and uncertainties that pose far greater obstacles to ash recycling than any technical or engineering problems. For example, the Congress is debating whether or not to declare ash a "special waste". This means the ash disposal criteria will be defined without regard to the results of the EP toxicity test. This approach places the prime emphasis and focus on disposal other than use. The concern then is that Congress may equate reuse with disposal and impose such stringent controls as to preclude innovative and environmentally safe recycling efforts. Ash destined for reuse is now classified as a secondary material and not subject to federal regulation. Hopefully, the Federal government will not proceed without input from the states and localities that are not initiating a variety of test programs, such as the Rolite testing in Islip.

In New York State, DEC has included provisions for ash reuse in Part 360-3.5h (Ash Residue Beneficial Use), effective December 31, 1988. The DEC regulation contains general requirements imposed on the permittee to demonstrate that a market exists and that the intended use will not adversely affect the public health, safety, welfare and the environment.

Although virtually no guidance is provided by NYSDEC on how to proceed, or what criteria NYSDEC will apply in assessing reuse potential, it appears that the DEC regulation implies that some form of permit system will be developed. This "toe in the water" approach may in the last analysis be the best way to go. Since the state attitude in the entire solid waste history has been to consider it a local problem and a local responsibility except for state mandatory laws, the state at least has allowed for local initiatives and through the New York State Energy and Research Development Authority (NYSERDA) has financed ash characterization and reuse studies.

It is inescapable, therefor, that ash recycling will necessitate a host of pilot projects and the preparation of engineering and environmental guidance based on relevant field experience. The sizable full-scale beneficial use of ash in Europe and Japan is unfortunately of little guidance in the United States because environmental monitoring has been limited. The lack of substantial and credible environmental data to support the formulation of reuse guidelines is a major problem. Conversely, the encouragement of well designed and carefully monitored pilot projects can speed the refinement of engineering practices and provide the data necessary for science based guidance and regulation. The work of the Long Island Regional Planning Board in Part Two of the

TABLE 2-19
Long Island Artificial Reef Sites and Capacity Estimates

Name	Location	Dimensions	Status	Capacity(ft)^3 Total	Capacity(ft)^3 Remaining	Tons of Blocks[1] 35% Voids
1. Rockaway Beach	5 mi. ESE Rockaway Inlet	2000 x 2000 yds 35 - 38 ft. deep	50% utilized with construction debris; effect. permit till 6/90	2.2×10^8	1.1×10^8	4×10^6
2. Atlantic Beach	4 mi. S Rockaway Inlet	2000 x 1000 yds. 58 - 65 ft. deep	Active site 1986 - barge crane and construction debris submerged; effect. permit till 9/88	3.6×10^8	3.0×10^8	10.7×10^6
3. McAllister Grounds	5 mi. SW Jones Inlet	Unknown 52 ft. deep	Inactive site			
4. Hempstead Town	3 mi. S Jones Inlet	1000 x 500 yds 70 ft. deep	Effect. permit	9×10^7	5.0×10^7	1.8×10^6
5. Schaeffer Grounds	3 mi. S Fire Island Inlet	Unknown 56 ft. deep	Inactive site; 14,000 wood beer cases submerged 1953			
6. Fire Island	5 mi. SE Fire Island Inlet	1 x .1 mi. 70 ft. deep	Active site; stabilized coal ash submerged 1980. Effect. permit till 7/89	7.5×10^7	5.0×10^7	1.8×10^6
7. Kismet	1 mi. E Fire Island Lighthouse	1000 x 50 yds 25 ft. deep	Inactive since 1977			
8. Oak Beach	100 yds Off Shore	500 x 100 yds 20 ft. deep	Inactive since 1981			
9. Moriches	2.4 mi. SSW Moriches Inlet	450 x 150 yds	Active till 5/85	1.3×10^7	1.0×10^7	3.6×10^5
10. Shinnecock	1.3 mi. E USD.CG Station	420 x 120 ft. 10 ft. deep	Inactive			
11. Shinnecock	2.5 mi. S Shinnecock Inlet	450 x 150 yds 80 ft. deep	Active site Effect. permit till 10/95	1.8×10^7	1.5×10^7	5.4×10^5
12. Smithtown Bay	1 mi W Stony Brook Entrance Buoy	150 x 100 yds 40 ft. deep	Active site Effect. permit till 6/89	2.3×10^6	2.0×10^6	7.2×10^4
			Total Block (tons):			19.3×10^6
			Block Tons (25% of reef capacity):			4.8×10^6
			Ash (tons; at 70% ash in block):			3.4×10^6

1. Assumes 35% void space in ash-block site.

NYSERDA funded study will test a variety of reuse options in cooperation with the Port Authority of New York and New Jersey, various municipalities, and the Waste Management Institute at SUNY at Stony Brook. The work already undertaken in the fabrication of ash blocks for general building construction and the creation of artificial reefs is already showing promise. The Town of Islip's stabilization project is another.

Another major issue that is not being addressed by any level of government is the deterrent effect of current environmental impairment liability legislation and potential financial exposure, even when ash utilization is undertaken in accordance with state or federal guidance or regulation.

CONCLUSIONS and RECOMMENDATIONS for ASH MANAGEMENT

The management of incinerator ash produced on Long Island will be a major problem in the immediate future due to the shortage of adequate local landfill capacity. The limited number of disposal strategies—landfill disposal, ocean disposal, or off-island export—are severely constrained by siting, political, economic and legal issues. The communities that currently rely on off-Island disposal are now facing high costs with the prospect of much higher costs as these options diminish due to either new federal or state laws or simply due to local citizen opposition in the receiving areas. It is likely that unless more effective management of ash occurs, the current $40 million spent annually by Long Island Towns could double in the next five years. Therefore, the beneficial reuse of ash as a substitute for aggregate materials in construction applications provides the most cost effective long-term solution for the management of incinerator ash on Long Island. The evidence is clear that the engineering properties of ash are suitable for reuse in numerous construction related activities. Grate ash which contains a smaller proportion of fines than combined ash and exhibits less reactivity is a more desirable engineering material. The environmental properties of ash are of legitimate concern. Such concern though does not apply equally to all of the separate ash streams that make up the total residue. Grate ash, which comprises 85 percent by weight of the total ash generated, contains no detectable dioxins and furans; much lower concentrations of trace metals; and is less susceptible to leaching or to the release of airborne particulates than is the finer fly ash portion. The concentration of trace metals and the less desirable engineering properties of fly ash may warrant the separation of the grate and fly ash streams if the ash is to be recycled. This will necessitate the separate handling and possible treatment of ash prior to disposal. The addition of source separation programs to remove the major sources of cadmium and lead from the solid waste stream could reduce the concentrations of these metals present in the ash.

Ash utilization in medium applications, where the ash is encapsulated in a binder such as portland cement, (the Rolite technology); or high technology applications in which the ash is vitrified prior to reuse, provides the means to adequately contain trace contaminants within the ash and will prevent any environmental degradation in most reuse applications.

In the interim, there are several non-commercial opportunities. Of immediate benefit to Long Island towns would be the use of treated ash for landfill capping and stabilization. Such use could save these communities at least one-half the cost of managing ash. Beyond question, the beneficial use of ash is a key element in the management of solid waste. However, much remains to be done before recycling of ash becomes a reality. Several actions are recommended that would help to achieve these goals. They include:

1. NYSDEC should assist the Long Island communities in expediting demonstration projects related to landfills. In particular, NYSDEC should modify existing permit requirements to allow the use of appropriately processed ash for landfill capping and/or stabilization.
2. Long Island communities should begin planning or ash reuse in a more regionally cooperative manner. By working together, the Towns could achieve greater economies of scale in the handling, processing, marketing and disposal of ash materials.

Regional Approaches

With the exceptions of a recently agreed upon cooperative venture between the Towns of Huntington and Smithtown where Huntington has incineration capacity and Smithtown has landfill space, and a similar pending contract between the Towns of Hempstead and Brookhaven, and a contract between Babylon and Islip to share incineration capacity, no other long-term agreements exist on Long Island. Each town has been pursuing a solitary path which leaves them either without workable solutions, or choices that are not cost-effective or environmentally sensible. Regional cooperation could provide beneficial economies of scale, maximized recycling efficiencies, and increased redundancy capabilities for the effective management of periodic downtimes for plant maintenance or breakdowns.

Fortunately there are solutions that would be of mutual benefit to all Long Island Towns if local parochialism can be laid aside. First, the costly export of MSW and ash could cease. Second, costs for handling waste would stabilize. Third, sufficient disposal capacity would exist. Fourth, recycling would be enhanced and expanded. (Marketing on a regional scale is far more cost-effective than on an piecemeal basis.) Fifth, regional cooperation is probably the only way of achieving the State's objectives as expressed in the various laws concerning solid waste management.

The above general justifications are sufficient to warrant intermunicipal cooperation on Long Island from environmental and economic standpoints. Even if this were not the case it is almost a certainty that some options will be precluded in the immediate future that will require local solutions to the solid waste crisis. As an example, the New York State Landfill Law itself is the clearest expression of a mandated requirement imposed by the State on the localities without any modification to ameliorate the fiscal impacts on local governments.

The Regional Director of the New York State Department of Environmental Conservation is expected to convene a meeting of all town supervisors by the end of this year for the purpose of discussing the future banning of solid waste export off Long Island. In other words, the garbage that Long Island generates will have to be totally managed on Long Island. The only items that presumably will be eligible for export will be recyclables, e.g.., glass, paper, metals. This has obvious implications for the methods of disposal, as well as, the cost therein. In the following pages several options will be identified under the headings of incineration, recycling, (non-yard waste materials), composting, and construction and demolition debris.

INCINERATION

At the present time excess incineration capacity exists on Long Island or will exist in the near future that has enabled Huntington and Smithtown, Hempstead and Brookhaven to negotiate cooperative agreements. One of the main reasons that accounts for the surplus capacity is that a considerable amount of MSW is exported off Long Island. This is occurring because the tipping fee now in place is twenty to thirty percent higher than the price that can be obtained by export. Local tipping fees are in the $75 to $150 range. The reasons for the differential are quite simple. The local charge reflects the true debt service or the waste to energy incinerators and other related costs. The export charges in large measure reflect out of area landfills that do not require processing, whereby transportation is the major cost. Since a good deal of the transportation costs can reflect marginal savings by virtue of back-haul trucking, (trucks that bring product to Long Island, instead of returning empty, can load MSW for the return trip).

If in fact, out of area shipping is prohibited then incineration capacity on Long Island will no longer be adequate and the proposals for incineration capacity in the Town of Oyster Bay, and an additional 500 ton per day burn unit in the Town of Islip will be required, unless dramatic improvements are made in recycling and waste reduction.

At the present time, towns such as North Hempstead and Oyster Bay are exporting garbage and it is absolutely accurate that it is currently less expensive than if they were to work with a neighboring municipality that currently has excess incinerator capacity.

However, a second caution must be added to the anticipated prohibition of export either by the receiving states themselves or regulation by the State of New York, and that is the issue of liability. For example, the Town of North Hempstead currently exports 50% of the Towns' MSW which represents baled residential waste which is trucked to several locations at a cost of $63.50 per ton, utilizing back-haul trucking. The remaining 50% representing commercial waste is shipped loose under contract with Star/Allied of Brooklyn at a cost of $68.00 a ton. This firm then sorts the loose garbage, recaptures the recyclables and then trucks the remainder to out of area landfills.

The municipalities on Long Island that currently export should be clearly aware of the potential financial exposure they may be subject to if any of these out of area landfills are declared Superfund sites by the Environmental Protection Agency and required to institute remediation programs. The costs could be astronomical and these Long Island towns could be party to a suit since the origin of garbage to these landfill sites is recorded. Even if the Long Island garbage is theoretically or factually non-toxic and non-hazardous, how will this be determined, and/or proved since it will be co-mingled from many other sources. Just to place this in a slightly clearer focus, it is estimated that if one of the smaller existing landfills on Long Island were designated as Superfund, requiring remediation, the costs could easily be in the fifty million dollar range. Major Superfund sites can reach astronomical costs. This certainly is an issue that should be of concern to local governments.

If the Towns of Islip and Oyster Bay provide their planned incineration expansions then it would be feasible for North Hempstead, Brookhaven, and the

eastern five towns of Suffolk County to avoid construction of their own facilities.

Thus one regional incineration scenario that can be contemplated is that North Hempstead work with Hempstead and/or Oyster Bay, whereby all of North Hempsteads non-recyclable and non-compost MSW would be incinerated by Hempstead and/or Oyster Bay in exchange for North Hempstead accepting a pro-rata share of the ash residue. This could work because North Hempstead currently has a 15 to 18 acre site which if prepared with a proper double liner and leachate system would meet State requirements for ash deposit. it must be stressed at this point that the evidence thus far in terms of the Long Island Regional Planning Boards' Comprehensive Ash Study, and the monitoring conducted by the NYSDEC in other areas of the State, indicates that the earlier fears concerning ash are not valid and that this material if properly handled can not only be landfilled but can be recycled as well.

Certainly this does not connote a cavalier approach to the problem. Incinerators must not only be properly designed and constructed, but they must also have the most competent professional management in operational control, and also be subject to the most stringent monitoring by the State and/or County agencies. Similarly, the transport of ash should also be properly supervised to avoid spillage, etc. In Suffolk County, the Towns of Babylon and Islip are self sufficient and if Islip builds its additional unit they indeed have some surplus capacity. The Towns of Huntington and Smithtown have already addressed their concern. Similarly Brookhaven in conjunction with Hempstead has a workable solution. This leaves the five eastern towns of Suffolk County who fortunately have a small population base and a relatively small generation of waste that would require incineration.

It is the opinion of members of the 208 Task Force that these towns could and should have been excluded from the New York State Landfill Law. Their existing landfills have additional capacity, and they are not located within the deep water recharge zone.

If they are not granted relief by DEC then it is possible that the portion of their waste requiring incineration could be combined with Brookhavens and sent to Hempstead; or shipped to one or a combination of the Babylon, Islip or Oyster Bay facilities.

Through such intermunicipal cooperation, the maximum amount of cost containment can be realized. The example just of the Brookhaven-/Hempstead contract produces a potential saving to the taxpayers of Brookhaven of more than forty million dollars annually, and a corresponding savings to the citizens of Hempstead of six million dollars.

RECYCLING

A major component in an integrated solid waste management plan is recycling. Some environmental activists insist that recycling should be the total approach to the exclusion of any new incinerator construction. The argument raised is that every addition to incineration capacity detracts from the growth of recycling by virtue of the need to fuel the furnaces rather than recycle the burnable materials. They further argue that recycling is more environmentally sound in that incineration may add to air contamination and the ash residue constitutes a disposal problem. (The previous pages go into discussion of incineration and ash reuse to some length).

The issue here is not to choose sides, but to pose the array of options in order to fathom whether or not tax expenditures can be reduced or contained; and which options offer greater relief. While the debate is being waged it is assumed for the purpose of this study that the recycling goal should be at a 50% recycling rate. The Long Island experience in 1990 was that less than one-half millions tons or 14% of Long Islands more than three million tons of MSW was either recycled or composted. Despite the disparity between goal and accomplishment, it is technically feasible to achieve the state goal. Several issues must be resolved immediately. First of all, the recycling program must be simple and convenient. The more the resident is expected or required to do, the less compliance will be achieved. Second, the municipalities will have to make recycling programs mandatory. This latter requirement is already in place in most of the Long Island municipalities. However, the various independent programs now in operation are not all simple; nor are they consistent from town to town.

For the purposes of this study it is posed that Long Island start now with a "clean slate". The first step would be to determine what materials would be included in a mandatory program. Obvious candidates are newspapers, corrugated paper and magazines, metal and glass containers, rigid plastic containers and leaf and yard waste. At the very least, grass clippings should be kept on site as mulch. The current generation of mulch producing mowers not only facilitate in situ composting — but also return the rich nutrients in the clippings back to the lawn thereby reducing the need for additional fertilizer which adds nitrogen to the soil and groundwater aquifers.

There are three components to an effective recycling program; collection, processing and marketing.

From an optimal position the program should be uniform throughout Long Island.

Some municipalities require several different distributions of recyclables — paper in one package, glass in another, etc. The most effective and simple approach is to commingle all curbside collection on a once a week basis. Experience already demonstrates that commingling generates a higher level of compliance than when homeowners are expect to separate the materials. If public information alone does not achieve a high level of cooperation, then a system of penalties and/or fines may have to be instituted. The collection can be either by municipal or private carters.

All of the collected materials would then go either to a transfer station or directly to a MRF or Materials Recycling Facility where separation, inspection and baling would occur. Although each community could establish its own MRF it would make fiscal sense to use regional or inter-town cooperative facilities. At the MRF, metals would be separated into ferrous and nonferrous and then baled for sale to refineries. Glass would be separated into flint, green and brown glass and placed in roll-off containers for sale. Plastic would be sorted according to resin and then baled for sale. The yard wastes would go directly to permitted municipal or private composting facilities for processing.

Marketing should be conducted by a regional cooperative. One could be established for the two counties, or one for each county — but the key here is maximum cooperation. The main economic advantage of a regional approach is that Long Island could achieve easier entry to major markets by virtue of volume, uniformity and quality of product. With reliable delivery of higher volumes it is possible to bypass local middlemen and allow Long Island to deal directly with end users such as mills. This approach allows for better prices to the coop and more dependable long term markets. By taking a regional approach municipalities could share in the operation of the coop and benefit from the increased revenues.

However, this is not a perfect world and Long Island is not starting from a "clean slate", sufficient capacity and availability of recycling mills does not yet exist. Nor are there guaranteed markets available on a continual basis. As more communities recycle this should engender the construction of mills to take advantage of the material. For the short term though dislocations do and will exist. This means that although recycling is the environmentally preferable way to go (less threat to air and water and it conserves valuable resources) it is not necessarily the cheap way to go, or a money-maker for local governments. In the long term however, after MRFs are in place, regional coops established and additional mills constructed, recycling should become more cost-effective and may even turn a profit.

Thus, the public policy consideration for Long Island is which direction shall the area choose; since the municipalities are truly at the decisional crossroads.

The previous section on incineration posed one array of choices, which included new incineration facilities for Oyster Bay and Islip. If this path is followed then a portion of material that might be recycled will be lost. Conversely, if recycling is not seriously pursued then incineration capacity must be increased for all the reasons mentioned.

In this section a scenario for recycling is offered for the purpose of stimulating thought and debate and to demonstrate that regional cooperation can be feasible.

For example, in Suffolk County, the towns of Babylon and Islip could provide the infrastructure for a cooperative entity and joint marketing, since they already have much of the infrastructure in place. All of the other towns would coordinate collection and delivery systems. Brookhaven which has its own MRF could never-the-less join the cooperative marketing effort.

In Nassau County, Hempstead could play a central role in a similar county-wide program. It is even feasible for all municipalities to join a single Long Island marketing effort.

This approach based on the concept of centralized processing, distribution and marketing is designed to take full and immediate advantage of existing facilities and those now under construction.

COOPERATIVE COSTS

All costs associated with centralized operational functions, i.e., processing, transport, storage and marketing would be pro-rated between Towns on an actual tonnage delivered basis. Capital costs to construct and equip would be pro-rated on a per capita basis. Those Towns which have not yet instituted recycling collection would pay little toward operations in the early years, but would pay a full pro-rated share of capital costs based upon their population. Home collection costs would not be included in the regional formula. See Appendix B for a cost allocation formula.

Town cost shares for both operations and capital contributions would be expressed by mathematical formula. Operational expenses at the Islip Multi-Materials Recycling Facility (MRF) and Babylon Distribution Center and Brookhaven MRF would be subject to audit by all participating Towns. Grant funding or capital contribution by the State or other

entities would be used to offset gross operational expenses or capital costs as the case may be.

Similarly revenues from re-sale of materials would off-set gross operational expenses, or increase such expenses in the case of a negative market.

Marketing policy and quality control standards would be jointly developed by the administrative committee of the cooperative and approval by the supervisor of each town, sitting as the Cooperative Board of Directors. See Appendix C for a draft inter-municipal agreement.

Of course, it is important to realize that the relative success of inter-municipal solid waste management is going to depend on state involvement and cooperation.

STATE ROLE

First and foremost, DEC must insist on a comprehensive county-wide solution as a prerequisite for granting relief to any town. The State could also assist in coordinating and supporting the necessary set of agreements—and to exercise the influence and power of the State if required.

The State DEC must also accept the concept of ash treatment and landfilling under cleanfill exception (ECL27-0704.6), and expedite development of a reasonable and achievable standard for ash product. DEC can do so under local exceptions, for example through R&D permits and/or consent order if statewide application is not feasible. If regional solutions are to happen, DEC must be part of the solution, not part of the problem.

It would also be essential for DEC to prioritize and expedite the necessary permits. Time is short, expenses are high, and everyone is under the gun. We must all work together, and now.

COST COMPARISONS

In June of 1990 the Town of Islip proposed a conceptual plan for regional solid waste management.

Tables 2-20 through 2-23 are means to demonstrate the cost savings that would accrue to all the Towns through regional cooperation if this Islip proposal is accepted. One added benefit beyond cost is the fact that the program is based on the concept of fair share. No municipality is asked to assume a disproportionate share of the land use consequences of siting or capital investment. This is one of those rare instances where everyone can win.

The participating towns could realize a net savings of more than one-quarter of a billion dollars in the next three years (1991-1993) if Islip's plan is implemented.

The major focus of this working paper has been on the "large picture" issues since it is not the task of the Commission to design the definitive solid waste comprehensive management plan. However, from a cost point-of-view it is important that communities do not lose sight of small economies as well. Particularly when these 'small' economies can amount to millions of dollars. Therefore two examples follow in order to indicate advantages of non-disposal recycling and the potential advantages of more emphasis on privatization. The concluding pages discuss several of the administrative and regulatory actions that are also essential if Long Island communities and their citizens are to be well-served.

These costs and savings are conservative and are based on the following list of assumptions.

TABLE 2-20
Cost Comparison of Current Practice vs. Islip Plan
1991

Program	*Brookhaven*	*Eastern Towns*	*Huntington*	*Islip*	*Smithtown*
Projected Costs MSW	600K Tons	210K Tons	240K Tons	100K Tons	130K Tons
Current Law	$66.0M	$23.1M	$26.4M	$13.0M	$14.3M
Islip Plan	$15.0M	$ 6.3M	$ 7.2M	$ 3.5M	$ 3.9M
Projected Ash Costs				55K Tons	
Current Law				$6.3M	
Islip Plan				$3.7M	
Projected Costs Cleanfill		15K Tons	20K Tons	50K Tons	15K Tons
Current Law		$0.4M	$0.6M	$1.0M	$0.4M
Islip Plan		$0.4M	$0.6M	$1.2M	$0.4M
Total Savings	**$51.0M**	**$16.8M**	**$19.2M**	**$10.4M**	**$10.4M**
Additional Revenue	**$20.4M**				**$1.8M**

TABLE 2-21
Cost Comparison of Current Practice vs. Islip Plan
1992

Program	*Brookhaven*	*Eastern Towns*	*Huntington*	*Islip*	*Smithtown*
Projected Costs MSW	618K Tons	216K Tons	247K Tons	108K Tons	134K Tons
Current Law	$74.2M	$23.1M	$26.4M	$13.0M	$14.3M
Islip Plan	$16.7M	$ 6.9M	$ 7.9M	$ 3.5M	$ 4.3M
Projected Ash Costs				55K Tons	
Current Law				$6.9M	
Islip Plan				$4.0M	
Projected Costs Cleanfill		16K Tons	21K Tons	43K Tons	16K Tons
Current Law		$0.4M	$0.7M	$1.2M	$0.4M
Islip Plan		$0.4M	$0.7M	$1.4M	$0.4M
Total Savings	**$57.5M**	**$19.0M**	**$21.7M**	**$12.2M**	**$11.8M**
Additional Revenue	**$22.6M**				**$2.1M**

TABLE 2-22
Cost Comparison of Current Practice vs. Islip Plan
1993

Program	*Brookhaven*	*Eastern Towns*	*Huntington*	*Islip*	*Smithtown*
Projected Costs MSW	637K Tons	222K Tons	10K Tons	13K Tons	8K Tons
Current Law	$82.2M	$28.9M	$1.3M	$1.7M	$1.0M
Islip Plan	$18.5M	$7.6M	$0.3M	$0.4M	$0.3M
Projected Ash Costs			89K Tons	93K Tons	45K Tons
Current Law			$12.0M	$12.6M	$6.1M
Islip Plan			$6.8M	$7.1M	$3.4M
Projected Costs Cleanfill		17K Tons	23K Tons	46K Tons	17K Tons
Current Law		$0.5M	$0.8M	$1.3M	$0.5M
Islip Plan		$0.5M	$0.8M	$1.6M	$0.5M
Total Savings	**$64.3M**	**$21.3M**	**$6.2M**	**$6.5M**	**$3.4M**
Additional Revenue	**$8.6M**				**$2.4M**

TABLE 2-23
Summary Cost Comparison of Current Practice
1991, 1992, 1993

	1991	*1992*	*1993*
Total Cost of Current Practice	$149.5M	$168.4M	$148.7M
Total Cost of Islip Plan	$ 41.7M	$ 46.2M	$ 47.8M
Total Suffolk County Savings	**$107.8M**	**$122.2M**	**$100.9M**

1. Cost of Off-Island Disposal MSW
   1991 - $110.00 per ton
   1992 - $120.00 per ton
   1993 - $130.00 per ton
2. Cost of Off-Island Disposal Ash
   1991 - $115.00 per ton
   1992 - $125.00 per ton
   1993 - $135.00 per ton
3. Five percent of waste stream assumed to be by-pass needing landfill.
4. Waste growth rate three percent per year.
5. Brookhaven tipping fee to be:
   1991 - $45.00
   1992 - $50.00
   1993 - $55-80
6. Islip Processing and Cleanfill Costs
   1991 - $68.00
   1992 - $72.00
   1993 - $76.00
7. Smithtown Cleanfill Tipping Fee
   1991 - $30.00
   1992 - $32.00
   1993 - $34.00
8. Cost of Islip, Smithtown and Brookhaven tipping in own facilities presumed to be:
   1991 - $25.00
   1992 - $27.00
   1993 - $29.00
9. East End uses Southampton as cleanfill.

NON-DISPOSAL RECYCLING

One promising area of reuse and recycling cost containment is the refilling of laser printer cartridges. The Town of Islip, which operates 18 laser printers, is a typical case in point. On the average, a cartridge is used up every one and one-half months. If the Town proceeds to refill these cartridges (which can effectively be achieved five times with minimal loss of quality) the result would be between $30,000 and $40,000 cost saving to the Town, reflecting the difference between the price of a new cartridge and the cost for refilling; and at the same time, achieving an 80% reduction in the disposal of spent plastic cartridges. if this scenario were to be repeated throughout all units of government, let alone the private sector, a net saving in the millions of dollars could be achieved on Long Island annually. A spin-off benefit would be the creation of additional jobs here on Long Island for the companies carrying out the refill.

PRIVATIZATION

A second area of cost containment to municipal governments is in the use of waste-to energy clean wood debris combustion. For example, a proposal has been pending several years in the Town of Brookhaven by a private corporation that currently receives yard waste in which the solids-branches, tree trunks, etc.—are shredded for woodchips and/or mulch that have a beneficial recycling application for landscaping and other groundcover purposes. This firm has proposed the construction of an incineration facility that would use clean wood construction debris and other similar wood products such as pallets, etc., for fuel which would produce energy as a bi-product to be sold to LILCO. One such facility could generate enough electricity to supply the need for several thousand homes. More to the point, this private operation would greatly relieve the cost and burden on the municipal highway department, let alone avoid the need for landfilling. Although exact estimates of tax savings can not be accurately computed at this time, it is obvious that such a venture, run by the private sector, is a good example of privatization and could yield significant expenditure savings on the part of local government.

ADMINISTRATIVE AND REGULATORY NEEDS.

1. Uniform tipping fees by waste type - The region has MSW tip fees ranging from $0 (Smithtown) to $80 (Islip, Hempstead, Oyster Bay) with projected fees ranging higher (Huntington) and other fees held artificially low (Oyster Bay, some East End Towns). The result is a strong tendency for waste, especially commercial waste, to migrate to facilities with the lowest fees. Consequently all planning units are somewhat unsure of their current generation within the unit, and particularly their projections for future waste generation.

If all fees were uniformly set by category (with different numbers for recyclables, yard wastes, construction debris and MSW) future needs could be projected more accurately. Waste generation could be related to economic indicators for the first time.

Currently, it is hard to justify additional facilities when the waste it should handle is going elsewhere. Last year for instance, Islip could have justified a third combustor based on excess waste. This year it is not the case. next year the demand could change again.

The migration of garbage from Town to Town would certainly end if the fees were all uniform. The simple way to do that would be a single system regional authority which holds all debt and sets fees. Short of that, the Towns need a consensus target fee that each system can set, with a clear understanding that new facility construction must target that consensus fee in order to proceed.

2. Regional Licensing of Carters, Transfer Stations and Regional Flow Control. - Besides garbage moving from Town to Town three other problems have defied enforcement efforts.

a. Out of State waste flow is steady, sometimes very heavy, but always in danger of being closed

off by other jurisdictions; thereby raising prices and flooding local facilities with more waste. it is not only a spot market subject to rapid short term price fluctuations, but a black market as well, often unlicensed and undisclosed. While it may even be desirable to have some private capacity to move waste off-Island it is important that it be controlled, measured, and directed to public facilities when needed. The Towns are geographically too small to enforce ordinances against entities which operate on a county-wide or multiple jurisdiction basis.

Transfer operations are licensed by the State, but the local planning units are too limited in legal jurisdiction to control the flow from licensed operations. The State, not being otherwise directed by the Legislature, continues to regard this as a strictly local concern.

b. The unlicensed, illegal operators who move waste, sometimes just pile it up and walk away, and also take advantage of limited jurisdiction to avoid enforcement. The worst offenders so far have been the construction debris "recyclers" who move from site to site and jurisdiction to jurisdiction. Tire "recyclers" have done the same. DEC is too understaffed, or not sufficiently aggressive to get the consent orders necessary to stop this practice. Local enforcement has to be more responsive and more aggressive; but it needs to be regional if it is to be effective.

c. Criminal and quasi-criminal activity within the carting industry has escaped serious damage from law enforcement for decades. This includes a broad range of misconduct by individual carters and at times organized crime. This includes bribes to municipal employees, heavy handed customer relations, collusive bidding, and various kinds of squeeze plays inflicted on small carters.

Criminal convictions are hard to come by, and often the cases that can be made do not result in the level of penalties which would effectively deter similar conduct, or change the nature and structure of the industry. To be sure, the mere fact of prosecution does some good. The industry has largely been on its best behavior recently, coinciding with the Eastern District's RICO action, and before that with the Attorney General's Task Force prosecution. Unfortunately these prosecutions end up as holding actions since it is business as usual until there is a significant conviction and punishment.

The best, and perhaps the only effective way to control the carting industry involves a close coordination between criminal enforcement and administrative enforcement of licensing regulations. By way of example, Islip landfill employees were bribed to allow free tipping for five carting firms in 1984-86. The Suffolk District Attorney obtained indictments and convictions by 1987. Consequently, the Town recovered $700,000 from the defendants in a civil RICO suit and successfully revoked their licenses to collect waste in Islip. Unfortunately at least two of these defendants are still doing business in other Towns. Since the convictions were not all felonies, the actual guilty pleas were to lesser offenses, and the defendants had ostensibly "good" records in the other Towns, even if officials in those Towns felt they just hadn't been caught yet.

In any event, it was a powerful regulatory tool blunted by lack of regional jurisdiction. One licensing entity for the region, or even each County, could have put these violators out of business everywhere on the same evidence. The point is that a regional licensing approach would help solve several problems if adequately funded and professionally staffed.

3. State-Local Communication and Size of Planning Units. - Under State law the DEC is directed to identify the local planning units who are best suited and able to carry out State policy. On Long Island these units are the Towns, although elsewhere they identify counties and the City of New York. At the same time the policy is to encourage cooperation between municipalities. That is fine as far as it goes, but it doesn't go that far.

The unresolved policy issue is how to ensure that State policy on integrated waste management will be realized for all, not just some, Long Island Towns. To put it another way, how will situations be handled where some cooperative activities succeed and others fail. Do we scale back the policy to fit political, demographic and geographic reality? Or do we keep trying even if it takes ten years? Who makes the decision?

The frustrating aspect of the cooperative efforts of the past year is the absence of anyone on the DEC side with both detailed knowledge of the region and authority to act. The Commissioner personally is the only individual who can really act has not delegated much to the Regional Office. But he is limited in his information, having to rely on a variety of bureaus within the Department to know what's possible, and unfortunately, the Regional Office doesn't demonstrate a thorough and comprehensive mastery of the facts and interrelationships.

WHETHER LONG ISLAND EVENTUALLY ESTABLISHES A REGIONAL AUTHORITY, OR AN ADVISORY REGIONAL COUNCIL, OR NASSAU AND SUFFOLK COUNTY OPERATIONS THROUGH THEIR DEPARTMENTS OF PUBLIC WORKS IT IS EMINENTLY CLEAR THAT COST CONTAINMENT AND TAX RELIEF CAN ONLY BE ACHIEVED THROUGH ONE FORM OR ANOTHER OF INTER-TOWN COORDINATION ACCOMPANIED BY CLEAR AND SUPPORTIVE COOPERATION AND ASSISTANCE FROM THE STATE.

Appendix A

REGIONAL REPORTS

Phase 1 of a study co-funded by the New York State Energy Research and Development Authority, and the Towns and County governments of Nassau and Suffolk was initiated in 1987 under the project direction of the Long Island Regional planning Board. The purpose of the study and demonstration project was to identify and field test potential uses of ash from waste-to-energy facilities, based on the physical and chemical characterization of the ash. The Board and its consultant, Chesner Engineering, with supporting input from the Solid Waste Institute of the Marine Sciences Research Center at SUNY at Stony Brook completed seven detailed volumes and an executive summary.

They are:

Volume 1: Long Island Ash Management Status
Volume 2: Sampling and Testing Procedures
Volume 3: Environmental Property Data
Volume 4: Engineering Property Data
Volume 5: Environmental Assessment
Volume 6: Engineering and Economic Evaluation
Volume 7: Institutional Assessment
Executive Summary: Ash Management and Utilization Program

The Executive Summary highlights the major findings of the seven volumes and describes the chemical and physical tests and the resulting characterization of the various ash components. It also identifies potential reuse applications and markets. Major recommendations are set forth for statutory changes and new institutional structures necessary.

Appendix B
Cost Allocation Formula

$$\text{Operations per Town} = \frac{\text{Town Tonnage Delivered}}{\text{Actual Tonnage All Towns}} \times \text{Operations Cost}$$

where

Operation Cost = Labor + Maintenance + Utilities + Transport

$$\text{Capital Cost per Town/year} = \frac{\text{Town Population}}{\text{Regional Population}} \times \left(\frac{\text{Regional Capital Investment}}{20}\right)$$

where

Regional Capital Investment = Islip Facility + Babylon Facility + future investment in equipment, vehicles, etc.

Total Cost/Towns (annual) = Operations per Town + Capital per Town

Appendix C

Intermunicipal Agreement Establishing the Long Island Regional Recycling Cooperative

Among

Town of Babylon, Town of Huntington, Town of Islip and Town of Oyster Bay

Dated as of September 1, 1990

Intermunicipal Agreement

This Intermunicipal Agreement, made and entered into as of September 1, 1990, among the Town of Babylon, the Town of Huntington, the Town of Islip, the Town of Oyster Bay (the "Towns") each of which is a political subdivision of the State of New York, each having their principal offices at their respective Town Halls:

WHEREAS, pursuant to Article 5-G of the General Municipal Law, the Towns are authorized to agree among themselves to perform certain municipal activities on a cooperative basis;

WHEREAS, the Towns desire to coordinate their municipal recycling activities so as to maximize the value of their recycled materials and to achieve other efficiencies of operation, thereby minimizing the costs to the residents of the Towns of the disposal or recycling of various materials;

WHEREAS, each of the Towns' desires to agree to coordinate their activities by means of an intermunicipal agreement among them with respect to the recycling of certain materials;

WHEREAS, the coordination of activities, over time, is expected to be to the economic benefit of each Town and will serve a public purpose of each Town;

NOW, THEREFORE, in consideration of the premises and the respective representations and agreements hereinafter contained, the parties hereto agree as follows:

Article I
Definitions And Representations

Section 1.1 Definitions. The following terms shall have the following meanings in this Agreement:

"Act" means Article 5-G of the General Municipal Law of the State, as amended from time to time.

"Administrative Committee" means the committee composed of representatives of each of the Towns having the responsibilities described in Article III hereof.

"Cooperative Activity" means the provision of any work, service or material by a Town pursuant to the Agreement.

"Cooperative Committee" means the Committee composed of the Town Supervisors of each of the Towns having the responsibilities described in Article II hereof.

"Executive Officer" means the executive officer chosen by the Cooperative Committee and who shall serve as chairman of the Administrative Committee.

"Expense" means an expenditure by any of the Towns for which such Town is entitled to reimbursement under the Agreement, or an expenditure by the Fiscal Officer.

"Fiscal Officer" means the Controller of a member Town when acting pursuant to the Agreement.

"Long Island Regional Recycling Cooperative" or "Cooperative" means the organization created by this Agreement and composed of the member Towns. Membership shall be open to any Town situated in the Counties of Nassau or Suffolk which shall evidence its willingness to participate by a duly adopted resolution of the Town Board of said Town.

"Recyclables" means matter which may be sold by any Town for subsequent use or processing and use.

"Revenues" means any monies received by or on behalf of any of the Towns which pursuant to the AGreement is to be accounted for hereunder as the product of a Cooperative Activity, or any monies received by the

Article II
Cooperative Committee

Section 2.1. Establishment. There is hereby established by the Towns a Long Island Recycling Cooperative, which shall be governed by a Cooperative Committee composed of the Supervisors of each of the member Towns.

Section 2.2. Membership. Each Town Supervisor is a member of the Cooperative Committee by reason of such status as Town Supervisor, and shall serve as a member of the Cooperative Committee for the duration of his or her term as Supervisor.

Section 2.3. Quorum and Majority. Unless otherwise indicated herein, the Cooperative Committee shall act by majority voted of the members present at any meeting. No meeting may be held without a majority of members present. Members may not be physically present, but may attend by telephonic means, provided that each member present can hear and speak to each other member during such meeting.

Section 2.4. Notice of Meetings. The Executive Officer shall give each member of the Cooperative Committee at least three days notice of any meeting, provided, however, that any member may waive the failure of the Executive Officer to have given such notice to such member.

Section 2.5. Powers of the Cooperative Committee.

1. The Cooperative Committee may determine to (a) employ, engage, compensate, transfer or discharge necessary personnel, subject, however, to the provisions of the civil service law where applicable; (b) determine to make employers' contributions for retirement, social security,health insurance, workers' compensation and other similar benefits available to such personnel, and may approve of attendances at conventions, conferences and schools for public officials and the approval and pay for travel and other expenses incurred in the performance of official duties, all from available revenues; (c) require the bonding of designated officers and employees and the filing of oaths of office and resignations consistent with general laws applicable thereto; (d) may make provisions that for specific purposes designated officers or employees shall be deemed those of a specified Town; (e) may make provisions that personnel shall possess the same powers, duties, immunities and privileges that would ordinarily possess (i) if they perform their duties only in the Town by which they are employed or (ii) if they were employed by the Town in which they are required to perform their duties; (f) adopt such by laws for the conduct of Cooperative Business as it may deem proper.

2. The Cooperative Committee may determine to provide for the establishment, operation and maintenance of the joint collection (from any of the Towns), processing and sale of Recyclables throughout each of the Towns.

3. The Cooperative Committee may determine to fix and collect charges, rates, rents or fees, where appropriate, and may determine to make and promulgate rules and regulations and provide for their enforcement by or with the assistance of the Towns. The Cooperative Committee may conduct hearings and determine issues raised thereat.

4. The Cooperative Committee may delegate to the Administrative Committee all responsibilities with respect to the immediate supervision and control of any of its activities described in paragraph 1, 2 or 3 of this Section 2.5.

5. The Cooperative Committee may determine to require that the Cooperative deliver and sell its recyclables to any person or persons selected by the Cooperative Committee, at such price or prices as the Cooperative Committee shall determine.

Section 2.6. Status of Determination. None of the actions of the Cooperative Committee shall impose any monetary or other obligation of a member Town without the approval and assumption of such obligation by the Town Board of such Town. The Cooperative Committee shall propose contracts and agreements to the Towns implementing its determinations from time to time for consideration and approval thereby.

Section 2.7. Annual Budget, Fiscal Year. The Cooperative Committee shall establish a fiscal year and shall adopt a budget of revenues and expenditures in each such fiscal year. The budget shall allocate the shares of revenues and expenditures of the Cooperative, including expenses for administration, and any joint contributions toward the payment of debt service on any capital projects, and any lease payments or other expenditures, on an equitable basis, to each of the member Towns.

Article III
Administrative Committee

Section 3.1. Establishment. There is hereby established by the Towns an Administrative Committee composed of two representatives of each Town selected by the Supervisor of each Town, which representative may be the Supervisor or any other officer or employee of such Town.

Section 3.2. Membership. Each member of the Administrative Committee shall serve at the pleasure of the respective Town Supervisor, and membership in the Administrative Committee shall be evidenced by the filing with the Executive Officer of a certificate of such Supervisor designating such member.

Section 3.3. Quorum and Majority. Unless otherwise indicated herein, the Administrative Committee shall act by a majority vote of the members present at any meeting. No meeting may be held without a majority of members present. Members need not be physically present, but may attend by telephonic means, provided that each member can hear and speak to each other during such meeting.

Section 3.4. Notice of Meetings. The Executive Officer shall give each member of the Administrative Committee at least three days notice of any meeting, provided, however, that any member may waive the failure of the Executive Officer to have given such notice to such member.

Section 3.5. Powers of the Administrative Committee. The Administrative Committee may act on behalf of the Cooperative Committee to the extent authority has been delegated to the Administrative Committee by resolution of the Cooperative Committee, with respect to any of the activities described in paragraphs 1, 2 or 3 of section 2.5 of the Agreement. The Administrative Committee may recommend actions to the Cooperative Committee with respect to matters for which responsibility has not been delegated to the Administrative Committee.

Article IV
Executive Officer

Section 4.1. Designations. The Cooperative Committee shall designate an employee or officer of any of the Towns or any other individual as the Executive Officer of the Cooperative Committee to serve as such at the pleasure of the Cooperative Committee, or pursuant to such terms as the Cooperative Committee may determine.

Section 4.2. Duties. The Executive Officer shall coordinate the activities of and conduct the meetings of the Administrative Committee, shall attend meetings of the Cooperative Committee and shall formulate and implement a plan for the efficient operation of the activities of the Cooperative Committee and of each of the Towns with respect to such activities.

Article V
Fiscal Officer

Section 5.1. Designations. The Cooperative Committee shall designate any Fiscal Officer of any of the Towns as the fiscal officer of the Cooperative Committee to serve as such at the pleasure of the Cooperative Committee.

Section 5.2 Duties. The Fiscal Officer shall maintain the funds and accounts which shall come under the control of the Cooperative Committee pursuant to the terms of the Agreement. The Fiscal Officer shall make such payments and accept such collections as may be necessary to implement the activities of the Cooperative Committee.

Section 5.3. Claims. Claims made against the Towns in connection with the activities of the Cooperative Committee shall be audited by the Fiscal Officer.

Section 5.4. Amounts Due and Payable to Towns. The Fiscal Officer shall maintain an account in the name of each of the Towns detailing the amounts owed by each such Town to each of the other Towns pursuant to the activities of the Cooperative Committee and shall, on a regular basis, prepare reports for submission to the Administrative Committee and the Cooperative Committee showing such net amounts due.

Article VI
Miscellaneous

Section 6.1. Term. This Agreement may be terminated if agreed to by a favorable vote of an absolute majority of the members of the Cooperative Committee, provided that the outstanding obligations of the Cooperative shall have been satisfied and further provided that the Fiscal Officer shall have distributed to the Towns all amounts then held by such Fiscal Officer at the direction of the Cooperative Committee.

Section 6.2. Amendments. This Agreement may not be amended except by the resolutions of each of the Towns consenting to such amendment.

Section 6.3. Effective Date. This Agreement shall become effective on the date by which each of the Towns shall have adopted a resolution approving its execution and each of the Supervisors of the Towns shall have executed the Agreement on behalf of their Town.

Section 6.4. Withdrawal. No Town may withdraw from this Agreement while any contract requiring its participation is in effect. In the absence of such contract, any member may withdraw upon reasonable notice to the Cooperative Committee.

IN WITNESS WHEREOF, we have set our hands this _____ day of September, 1990.

TOWN OF BABYLON

By: _____
Supervisor

TOWN OF HUNTINGTON

By: _____
Supervisor

TOWN OF ISLIP

By: _____
Supervisor

TOWN OF OYSTER BAY

By: _____
Supervisor

Appendix D

Privatization

While the most visible and significant response to the solid waste crisis of the past decade has been the sharply increased level of capital investment by municipalities in construction of new facilities, an important role has been played by the private sector in collection, recycling, composting, co-generation of power, and transport of waste. There remains a significant role for the private sector in cost containment for solid waste management on Long Island, although the task of defining and expanding that role, while minimizing the possibility of conflict with municipal programs, will be difficult.

While municipal programs make extensive use of private firms as vendors or operators, there are several operating facilities, and several others in the planning stages which could play useful roles in relieving local government of some of the burden of waste management. These facilities are privately

sited, funded, and operated, often with innovative technologies and business risks which government could not be expected to assume. Some of the advantages of private development include greater speed in decision making than municipal projects can typically demonstrate, and greater insulation from some of the political scrutiny and/or opposition which government projects usually attract. Private development offers virtually the only arena in which new and unproven technologies may be tested and matured, since government projects are often the necessary product of consensus decision making.

The difficulty lies in the need to coordinate the actions of the private sector with those of government in order to avoid direct and debilitating competition between public and private facilities offering the same services. The role of flow control legislation, for example, has been to offer assurance to the financial community and vendors that a facility, once constructed, will be able to generate enough revenues through fees on the waste stream to be viable. The essence of the concept is monopoly, total control of all waste for purposes of financial self-protection. Government is therefore empowered to allow or disallow the participation of the private sector in certain areas of solid waste management, a power which it may or may not decide to exercise. On Long Island the situation is compounded by the presence of 80 many different municipal entities. The result has been to both encourage and discourage private sector initiatives. The balance is not easy to strike.

Some examples of private facilities, their advantages and disadvantages, are as follows.

A. The Calverton MSW Composting Facility in Riverhead.

This facility, now in the final stages of permitting, will be built on a private site with no public funding. Its capacity will apparently be great enough to serve the waste disposal needs not only of Riverhead, but of two or more other East End Towns, and possibly some waste from the Town of Brookhaven. It has been advanced with a speed and lack of controversy remarkable for Long Island. The facility has not yet been financed and discussions are underway to arrive at contractual understandings between the owners of the facility and the local governments likely to be served, or affected, by its operation. The technology, while common in Europe is essentially unproven in the United States, and would not have been developed for application to the East End had local government been forced to site and finance it. It offers a potential long term solution to Riverhead's waste disposal and recycling problem without the investment of public funds.

Risks involved in the facility from the Town's point of view would include an inability to completely control the tipping fees charged, and an absence of direct involvement in operations. If the facility were to be closed for any reason, the Town would be left without another local option. Conversely, the Company could be subject to the competition of another private facility, or indeed of another Town facility if economic opportunities make such competition feasible. While these risks are undoubtedly greater for both the developer and the municipality than would be the case in a traditional public works project, both sides appear ready to take them, offering the remainder of the region instruction in a new means of procurement.

B. Privately Operated Recycling Facilities.

There are presently a number of licensed recycling centers operating on Long Island. These facilities compete for recycled materials and MSW collected by private carting firms, and in some cases for municipal waste. They are often used as brokers for municipally collected recyclables, and very frequently offer long haul disposal services as well as material sorting and marketing. They are effective in handling large tonnages of material on a routine basis, although they are often reluctant to report actual tonnages to municipalities and they are not responsible for achieving any particular recycling rate as are municipal programs. There is no means of compelling this sector of the recycling economy to handle any particular commodity for any period of time, and if market conditions warrant, activity can cease altogether.

Reliance by local government on these facilities does not offer tremendous benefit in terms of pricing, in fact, at times, quite the opposite. They are, however, easier to site and permit than public facilities. They are fertile sources of technical innovation, and they are privately financed.

C. Co-generation Wood Burning Facilities.

At least one such facility, operated by Hubbard Sand and Gravel in Islip is presently operating. Others have been proposed in other locations and may now be in various stages of development. Like the other facilities discussed above they offer the advantage of private siting and financing, although they do not offer the promise of disposal of large tonnages of MSW, being limited to wood waste as a fuel, and in many cases clean, unpainted wood at that. One of the major incentives for construction of these facilities is the relatively high rate of return for energy produced. To this extent the co- generators are dependent upon the continued support of the Public Service Commission in maintaining a high floor rate

for electricity sales. The other economic incentive at work is simply high regional tipping fees for all other disposal methods. A co- generator can derive significant revenue from tipping fees at the gate while demanding uncontaminated fuel, by setting his fee slightly less than competitive facilities.

D. Collection and Long Haul Transport Firms.

Many of the larger carting firms in the region and several independent trucking firms offer long haul disposal of waste or ash to out of state landfills. While the wisdom and utility of long haul disposal is discussed elsewhere in this report, it is clearly beneficial to municipal waste programs to be able to take advantage of readily available waste transport in the event of short or long term emergency. The costs, including personnel, associated with the purchase and maintenance of a fleet of waste transports large enough to handle several days waste generation are prohibitive for most Towns. The need to rely upon this private sector service can be expected to recur annually in the late spring and summer, at times of equipment breakdown, and in instances where planned facilities, however essential they may be considered, for some reason do not obtain approval.

As is discussed elsewhere, the difficulty in long term reliance upon this service is the effective abandonment of self determination in waste management. Once the decision is made to export significant fractiong of the waste stream on a permanent basis, the ability to control costs on Long Island is passed to officials in the states to which it is sent. While-some wastes, from some local jurisdictiong will be sent on long journeys at least part of the year, all efforts should be made to minimize this amount.

E. Low-Tech Composting Facilities.

Unlike the high capital composting facility proposed for Riverhead, low-tech, low cost composting facilities for leaves, wood, and grass are a consideration for the region, if not as the main disposal point for these materials, then as a supplement to the municipal response. These facilities may be characterized by moderate investment in equipment such as chippers, payloaders, trucks, etc., but not in major construction of buildings and large paved areas. Out door windrow or static pile composting is underway at some private locations in Suffolk County at present, serving the lAndscaping industry. The current economic forces driving these facilities are the high overall waste disposal costs to landscapers. These forces are supplemented by State mandates to municipalities to remove yard wastes from the waste stream, and the difficulties encountered by municipalities which attempt to develop composting facilities of their own. Problems associated with these facilities tend to focus on odor and the ability of the facility to manage its inventory. Due to the relative newness of the technology for the operators, local government, and the NYSDEC, it is difficult to foretell whether a given operation will be able to secure and maintain the necessary permits, and maintain itself as a going concern over a period of years. Moreover, the total amount of yard wastes in the waste stream is far larger than the present aggregate capacities of all private sites. Even if all landscapers wastes were served through private composting, well over half the total wastes, i.e- the municipal, residential fraction would remain.

There is presently no planning entity which is charged or authorized to allocate fractions of the yard waste stream to private or public facilities, and no active role on the part of the NYSDEC to explore and resolve these questions. Indeed, a sizeable)e fraction of the region's yard wastes are now shipped off-Island for composting, at costs which are effectively higher than those charged for shipping ordinary mixed garbage, when the extra cost of separation by special collection is taken into account. A major reason for this is a hesitancy by both private and governmental entities to develop local facilities for fear of uncertain regulatory policy and potentially destructive competition.

The Private/Public Balance.

The ideal system would take advantage of private sector entrepreneurial innovation and capital, while providing both a steady revenue stream to municipalities and a stable atmosphere for private development. Such a balance may come through the clash of diverse interests which prevails today, but it would be preferable to regionalize the debate and establish some mechanism to broker the necessary agreements to reduce conflict.

....Chapter Three

Nassau County Operations Revenues and Expenditures 1960-1990

Note:

This Chapter was originally Working Paper No. 5

COUNTY GOVERNMENT REVENUES, NASSAU 1960-1989

In 1990 Nassau's County government had revenues amounting to more than $1,725,000,000. Fifty-nine percent of these revenues, about $1,000,000,000 came from property and sales taxes; 11.5% from State revenue; 7% Federal; and the balance from a variety of fees, charges, fines, etc. Total revenue in per capita terms for 1990 was $1,298. Property tax revenue was $403 and sales tax revenue was $364 for a total tax revenue of $767. See Table 3-1.

These revenue and tax estimates include all the funds and services associated with county government, including; the Community College, the Police District, sewer funds, the County Medical Center, the Patterson Geriatric Center and other funds. It is notable that four of these funds accounted for over 82% of all county government expenditures. They are:

- General Fund, which deals with the general operations of county government including executive and legislature functions, social and health services, probation and correctional activities and a host of smaller agencies;
- Police District and Police Headquarters funds;
- Nassau County Medical Center. The largest collector was the General Fund with about 57% of the total in 1990.

In 1960, county government revenues were $90,709,000, about one-nineteenth of the 1990 level. There were no sales taxes then, and property taxes at almost $66,000,000 were 73% of total revenue. State aid was 12% and Federal aid near 3%. Total revenue was $70 per capita, and property tax revenue came near $51.

Reflection about these data raise a number of questions that should be answered. To some extent analyses of revenues give answers to these questions. In Nassau, however, these analyses are complicated by the fact that some of the larger revenue raising funds—Medical Center and Patterson Home—are not tax levying funds. Thus changes in their revenues, which appear in the total revenue picture, do not affect the tax structure unless they require transfer subsidies from the General Fund. A later section will show that such transfers have been made.

With this understanding, these are some of the major questions.

1. With the 1990 population practically equal to the 1960 population, why did overall revenues rise roughly 19 times and tax revenues approximately multiply eight times? See Tables 3-1 and 3-2.

2. While State and Federal aid combined were a slightly higher percentage level of total revenue in 1990 as compared to 1960, 18.5% compared to

TABLE 3-1
Total Revenue by Major Type, Current and Constant 1983 Dollars
1960, 1970, 1980, 1990 ($000)

Year	*Total Revenue*	*Property Taxes*	*Sales Tax*	*State Aid*	*Federal Aid*	*All Other Revenue*
			CURRENT DOLLARS			
1960	90,709	65,958	—	10,807	2,811	11,133
1970	388,533	146,460	76,496	79,747	44,922	40,908
1980	957,253	290,871	211,034	105,311	124,387	225,650
1990	1,725,567	535,517	483,665	198,512	122,484	385,389
			CONSTANT 1983 DOLLARS			
1960	299,884	218,057	—	35,728	9,293	36,806
1970	942,193	355,166	185,503	193,386	108,936	99,202
1980	1,164,977	353,991	256,828	128,163	151,379	274,616
1990	1,244,134	386,108	348,722	143,127	88,311	277,866

TABLE 3-2
Nassau County Population
1960-1990

Year	Population
1960	1,300,171
1970	1,428,838
1980	1,321,582
1990	1,329,673

15% respectively, the data show that for a number of years in the early 1970s they constituted well over 30% of county revenue. The decline to near the 1960 percentage level occurred while county revenue totals were rising to consistently high levels in the latter part of the 1980s. These phenomena lead to the following questions:

a) What was the nature of this proportionate decline in aid?

b) What are the reasons for the decline?

c) Will this new lower percentage level of aid persist?

3. What has been the revenue response of county government to these declines in aid?

4. What programs and/or agencies of county government have been responsible for generating major needs for revenue over time, and have these generations of revenue need changed in recent years?

5. What have been the tax implications of the various changes that can be identified?

Revenues in Constant Dollars and per Capita Changes

One large reason for the increase in revenues has been inflation. As the accompanying Table 3-3 shows, a dollar spent in 1960 was equivalent to 3.306 dollars in 1983. A dollar spent in 1990, was equivalent to .721 (seventy-two and one half cents) of a 1983 dollar. With use of this equivalent value index based on a constant 1983 dollar, the following pictures emerge. For the balance of this paper, all revenues and expenditures will be expressed in constant dollars, unless otherwise noted.

The 1960 constant dollar total revenue was almost $300,000,000. Through the 1960s to 1970, when the period of greatest population growth was experienced — with a growth of 129,000 - a growth less than 10% — total revenue grew to a level of $942,000,000, over three times the 1960 revenue level. In the next decade, as population declined to a bit over 1,300,000, total revenue was at more than $1,165,000,000 — near 24% higher than in 1970. Actually from 1971 onward, in constant dollars, total revenue has been above the one billion dollar level, reaching a peak of $1,324,000,000 in 1976. In 1990 the total revenue in constant 1983 dollars was $1,244,000,000.

In this thirty year period there were major changes in programs and in revenue sources that led to these overall changes. The growth of population was not a significant factor at any time in the thirty years in moves to generate more revenues. Thus, the adoption of a county-wide sales tax in 1969 must be regarded as a recognition of need to meet revenue demands arising for other reasons. The explosive growth of Federal aid programs in the 1970-1980 decade — including Federal revenue sharing — generated added needs for State and local matching funds for many of these programs. In the 1980s, the drastic cutbacks in Federal aid were accompanied by large declines in State aid. State aid again began to climb in the late 1980s, but much of this rise was for new or greatly expanded programs such as Education of Pre-school Handicapped Children. As both State and Federal aid dropped, increases in sales tax revenue helped to offset the declines in Federal

TABLE 3-3
Equivalent Value Index for All Urban Consumers, New York-Northeastern New Jersey, All Items, Series A 1959-1989, with 1983=100.0

Year	*Index*
1959	337.1
1960	330.6
1961	327.6
1962	322.8
1963	316.1
1964	311.0
1965	306.0
1966	296.0
1967	288.6
1968	276.7
1969	260.5
1970	242.5
1971	229.2
1972	219.8
1973	206.6
1974	186.6
1975	173.2
1976	163.7
1977	155.6
1978	147.2
1979	135.4
1980	121.7
1981	110.8
1982	104.7
1983	100.0
1984	95.2
1985	91.8
1986	88.9
1987	84.7
1988	80.7
1989	76.5
1990	72.1

Source: Long Island Regional Planning Board from data furnished by the U.S. Bureau of Labor Statistics.

aid and there were also increases in property tax levels.

The impacts of these divergent factor trends on overall revenue level can be gauged by averaging the various major revenue types by five year periods. Inspection of Table 3-4 shows two major increase periods; one from 1960-1964 to 1965-1969; a second from 1965-1969 to 1970-1974. In each, total revenue increased by 72% and 80% respectively. A relatively small increase of 15% followed for the 1975-1979 period. The average 5 year revenue for the 1980 - 1989 period—in constant 1983 dollars—has been lower than that for 1975-1979. Apparently the total cost of county government in Nassau has been lowered in the last decade, once inflation is taken into account.

The word "apparently" is not used in this context without reason. One reason is that from 1980 onward, State and Federal funds for welfare medical services no longer appeared in the County revenue stream, and with contribution of the County share of expenses, the relevant bills were paid by the State. Roughly, these Federal and State medical funds, if they had appeared in the County budget, would have raised the revenue total of the 1980s to equal or exceed these of the 1975-1979 period. Additionally, the State had taken over court costs.

A second reason arises from inspection of the total revenue per capita data in Table 3-5. These show that while the average revenue may have declined in the 1980s, by 1990 the per capita total revenue had increased by $53, or 6% above the 1980 level. Here it should be noted that the population loss of about 100,000 from the 1970 level did not result in equivalent revenue decline.

Yet, there is an obverse side to such observations. It may be that expansions of program service levels, with their concomitant costs, have something to do with the per capita increases. Here the expansions of the Nassau County Medical Center, the Patterson Home for the Aged — both major revenue producers — for example, are good reasons why the total revenue stream has remained high, and per capita costs as well.

The third reason for use of "apparently" centers on the fact that the overall level of taxes rose markedly in the last half of the 1980s decade. From 1980 to 1984, the total of property and sales taxes fell by $55,000,000 below the 1975-1979 average of $670,000,000+, an 8% decline. See Table 3-4. But, the 1985-1989 tax average was $767,000,000+, a 25% increase above the previous period. In 1990, the taxes at $734,000,000+ were a bit lower, but still considerably above the 1980-1984 level.

The major part of the 1985-1989 increase came from sales tax collection, about $96,000,000. Sizable rises in property tax collections also occurred, plus added State aid to offset the Federal aid decline, and a fall of All Other Revenue—some $20,000,000—from the 1980-1984 figure.

Per Capita Revenue and Tax Rates

Per capita analysis of the revenue data in each decade adds to the picture of revenue increase shown by the aggregate data in the previous sections. See Table 3-5. In each decade, per capita total revenue has increased, and was roughly four times greater in 1990 than in 1960 standing at $935 compared to $231. Total tax revenue per capita grew by

TABLE 3-4
Average Revenue by Major Type of Revenue - Nassau County
1960-1964, 1965-1969, 1970-1974, 1975-1979, 1980-1984, 1985-1989, 1990
(Thousands of Constant 1983 Dollars)

			REVENUE TYPE			
Period	*Total*	*Property Taxes*	*Sales Tax*	*State Aid*	*Federal Aid*	*All Other Revenue*
1960-1964	364,534	258,726	—	45,346	17,070	43,392
1965-1969	629,585	367,147	20,390	103,281	63,759	75,008
1970-1974	1,132,560	411,826	217,852	197,284	184,051	121,546
1975-1979	1,307,971	408,828	261,253	198,016	201,484	238,389
1980-1984	1,127,773	339,870	275,372	111,821	122,895	277,815
1985-1989	1,256,112	395,628	371,642	137,192	94,658	256,992
1990	1,244,134	386,108	348,722	143,127	88,311	277,866

TABLE 3-5
Per Capita Revenue by Major Type, Nassau County
1960, 1970, 1980, 1990
(Constant 1983 Dollars)

Type of Per Capita Revenue	*1960*	*1970*	*1980*	*1990*
Total Revenue	231	659	882	935
Tax Revenue	168	379	462	552
Property Tax	168	249	268	290
Sales Tax	—	130	194	262
Aided Revenue	35	211	212	174
State Aid	28	135	97	108
Federal Aid	7	76	115	66
All Other Revenue	28	69	208	209

roughly three and a quarter times, going from $95 to $420. The combined sum of State and Federal aid in 1990 stood at five times the 1960 level. In 1970 and 1980 the combined sums were six times the 1960 level.

The "All Other Revenue" category rose more sharply than the others, being almost seven and a half times larger than the 1960 level in 1980 and 1990. The main reasons for this larger increase were the enlarged function of the County Medical Center and the Patterson Home for the Aged. It should be noted, however, that the interpretation of revenue received by these institutions as "All Other Revenue" is problematic. A major part of their revenue consisted of third party payments from Federal and State governments for the Medicare and Medicaid programs.[1] Conceptually these payments can be regarded as a form of governmentally aided revenue, and not really derived from private individuals and organizations. Yet, keeping these funds separate from the categories of direct aid provided by the Federal and State governments provides a clear picture of the extent to which such aid has changed over the 1960-1990 period.

In comparing 1990 and 1980 to 1960, a picture of relatively more pressure on taxes begins to emerge sharply. First, total revenue in 1960 was four times higher in 1990 compared to 3.8 times in 1980. A good part of this increase, however, occurred because the non-tax levying funds—the Patterson Home and especially the Medical Center—showed large revenue increases. Look ahead to Table 3-15. As noted, these were responsible for the large increase in "All Other Revenue." Aided revenues—State and Federal funds—were only five times larger in 1990 compared to six times in 1980. In contrast, tax revenues in 1990 were 3.75 times higher in 1990 compared to 2.75 times higher in 1980. Overall, while the total of aided revenue per capita declined by 18% and All Other Revenue per capita was stable, tax revenue per capita increased over 19%. The property tax component rose 8%. The sales tax component rose 35%.

Per Capita Tax Revenue and Personal Income Per Capita, 1960, 1970, 1980, 1989[2]

In the thirty years from 1960 to 1989 personal income per capita almost doubled in constant 1983 dollars, going from $11,022 to $21,544. The largest absolute rise occurred in the 1980-1989 period, a rise of $4,477, a 26% gain. See Table 3-6.

County taxes as a percentage of personal income went from 1.5% to 2.8%. Most of the increase in relation to income occurred in the 1960-1970 period. This corresponds with the large property tax rise of $137,000,000 in this period and the appearance of $185,000,000 in sales taxes, which were not present in 1960. Thus in 1970 the tax revenues had grown to 2.6% of personal income. See Table 3-7.

As it happened, however, this large rise to 1970 was only the beginning of a significant surge in the rise of taxes in relation to personal income that occurred in the 1970s. The average 1960-1969 percentage of personal income claimed by County taxes was 1.94%. In the 1960-1970 decade, personal in-

[1] The Nassau County government was not able to provide data on these revenues for inclusion in this report.

[2] As per capita income data for 1990 were not yet available, the 1989 data were used for comparison.

TABLE 3-6
Personal Income per Capita, Nassau County, 1959-1989
Dollars in Year of Income and Constant 1983 Dollars

Year	Dollars in Year of Income	Constant 1983 Dollars	Percentage Change Year-to-Year	Percentage Change From 1959
1959	$3,258	$10,949	-	-
1960*	3,334	11,022	0.7	0.7
1961*	3,370	11,040	0.2	0.9
1962	3,437	11,095	0.5	1.3
1963*	3,498	11,037	-0.3	1.0
1964*	3,708	11,532	4.3	5.3
1965	4,098	12,540	8.7	14.5
1966	4,378	12,959	3.3	18.4
1967	4,720	13,622	5.1	24.4
1968	5,197	14,380	5.6	31.3
1969	5,605	14,601	1.5	33.4
1970	6,078	14,739	0.1	34.6
1971	6,533	14,974	1.6	36.8
1972	7,066	15,531	3.7	41.8
1973	7,661	15,827	1.9	44.6
1974	8,406	15,686	-0.9	43.3
1975	8,925	15,458	-1.5	41.2
1976	9,577	15,678	1.4	43.2
1977	10,400	16,182	3.2	47.8
1978	11,321	16,665	3.0	52.2
1979	12,605	17,067	2.4	55.9
1980	14,158	17,230	0.1	57.4
1981	15,990	17,717	2.8	61.8
1982	16,808	17,598	-0.7	60.7
1983	17,999	17,999	2.3	64.4
1984	19,928	18,971	5.4	73.3
1985	21,844	19,094	3.3	79.0
1986	22,698	20,179	3.0	84.3
1987	24,628	20,860	3.4	90.5
1988	26,669	21,522	3.2	96.6
1989**	28,162	21,544	0.1	96.8

* The U.S. Bureau of Economic Analysis did not calculate personal income per capita for 1960-1961 and 1963-1964. The date shown for these years are interpolated from the old series formerly published by the New York State Department of Commerce.

** estimated

come had increased by more than a third. In the years from 1970 to 1979, this tax average of income was 3.10%, with peaks of 3.4% reached in 1976 and 1977. In these peak years, the per capita income percentage increase at 16.9% for 1970-1980 was roughly half that of the 1960-1970 period. In the 1980-1989 decade, the tax average fell back to 2.84%, with decade peaks at 3.1% in 1984 and 1985. In this 1980-1989 period, the rate of increase in personal income peaked up to 25% for the decade.

Given the large rise in taxes shown for the 1960-1970 period, undoubtedly the relatively large rise in personal income per capita kept this tax percentage of income low. As the rate of increase in personal income declined from 1970 to 1980, the increases in taxes claimed a greater portion of the income, reaching the high levels noted above. When the personal income increase rose from 1980 to 1989, the tax share of this income fell in terms of decade to decade comparison. Yet, if only 1980 and 1989 are compared, the tax share of personal income increased slightly. See Table 3-7.

These data show that in relation to personal income there have been significant changes in county tax load. In assessing this result, it must be remembered that use of phrases like "average" and "relative change" includes many families and persons living on lower incomes which may not increase or change in conformance with the economy. Consequently increases in the overall level of taxes, or sharp decade changes in which property taxes can vary by forty and sixty per cent capita, can cause severe hardship for many persons. In these circumstances, two elements at least require further examination. First, some of the possible reasons for this "standing in place" should be examined. Second, the effects of county government taxes do not stand alone, but are part of an overall picture which includes schools, towns, villages, special district costs, etc. Tax data for the school districts, towns and villages are readily available through 1989 and county tax data can be examined with these, to ascertain impacts in relation to income. The 1990 data for all levels of government are not yet available.

Taxes for All Levels of Municipal Government

In 1960, taxes for all levels of municipal government in Nassau County — county, cities, towns, villages, schools and fire districts — came to $806,000,000 in constant 1983 dollars. By 1970, they had risen to over $1,600,000,000, reached nearly $1,700,000,000 by 1980 and came to more than $2,150,000,000 by 1989. Thus there was roughly a two and two-thirds increase in the tax cost of running Nassau's municipal governments in thirty years. See Table 3-8.

For 1980 and 1990, this increase cannot be explained by the necessity to serve a larger population. Refer back to Table 3-2. Table 3-9 shows how these increases appeared in per capita terms for the various government levels. Per capita taxes for all mu-

Chart 3-1a

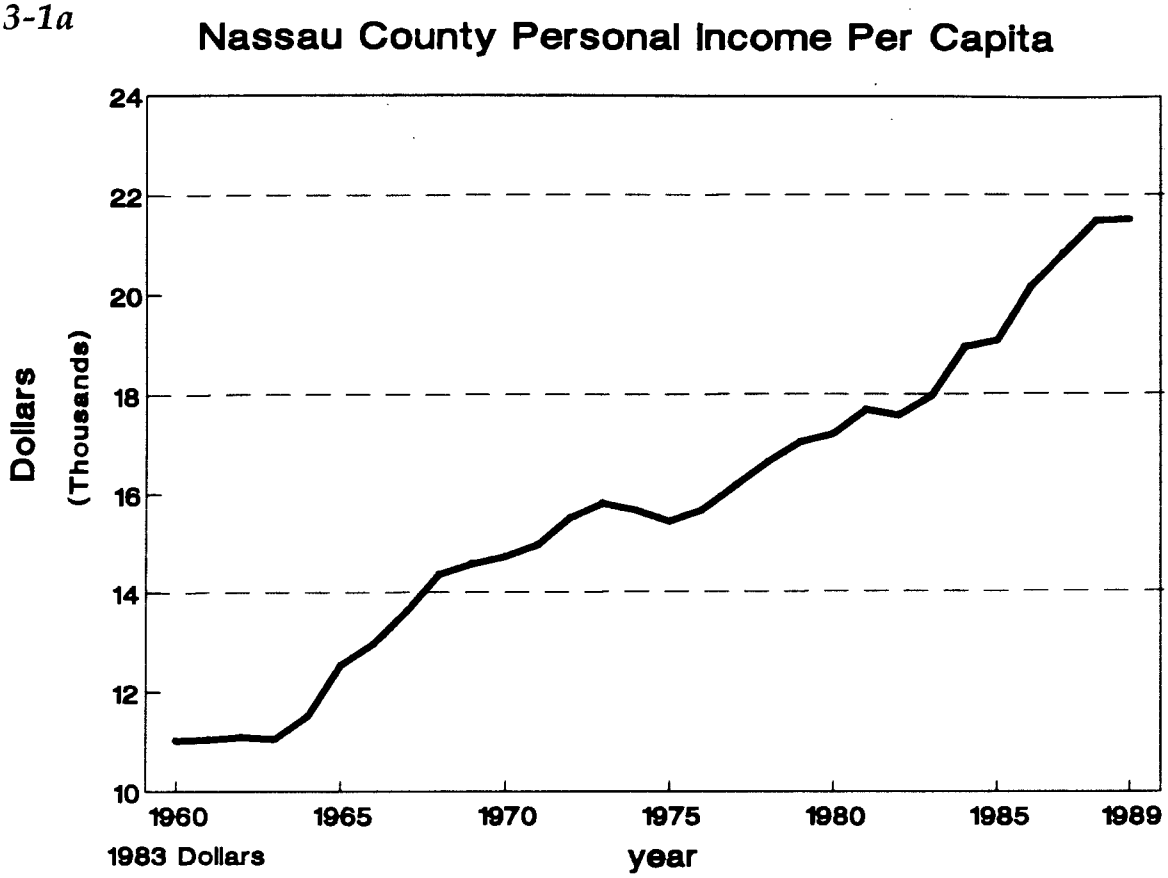


Chart 3-1b

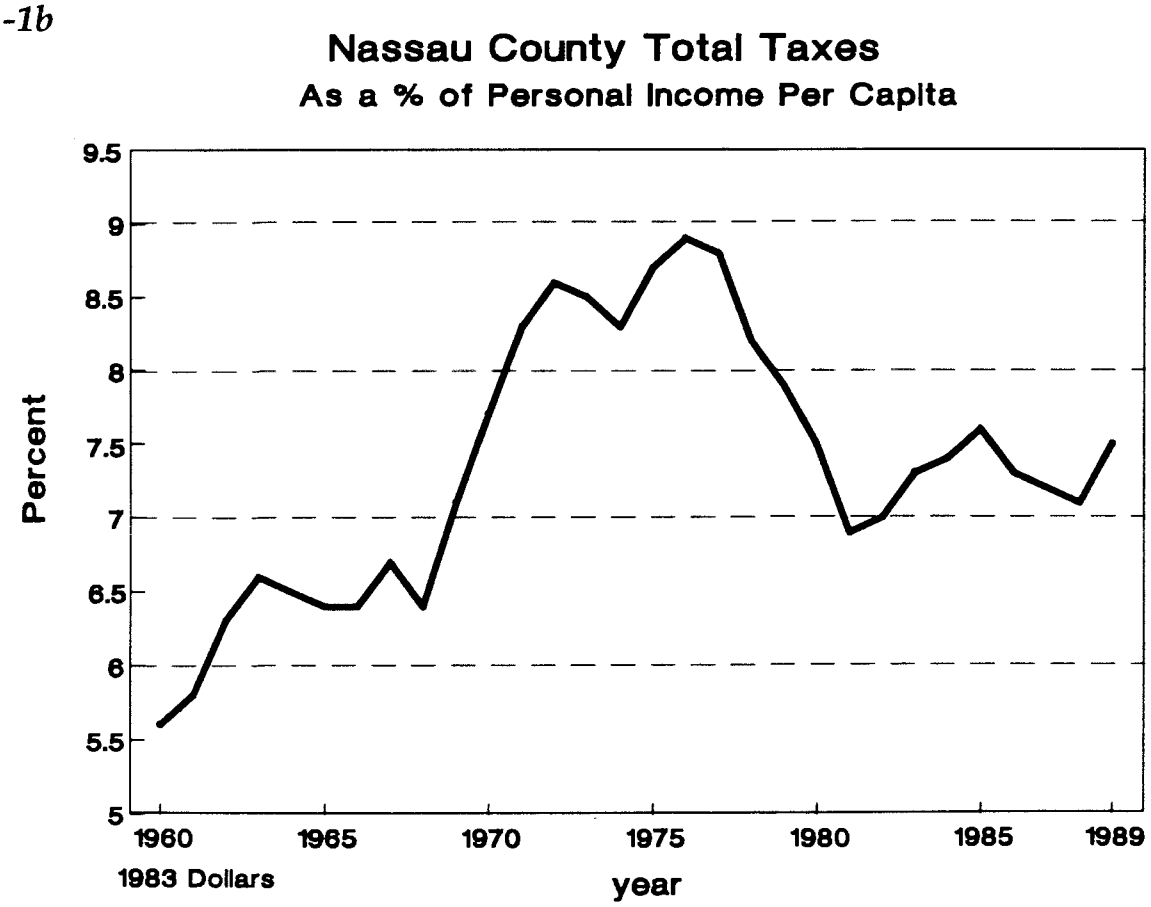


TABLE 3-7
Tax Revenue per Capita as a Percentage of Personal Income per Capita
Nassau County, 1960, 1970, 1980, 1989
(Constant 1983 Dollars)

	1960	*1970*	*1980*	*1989*
Personal Income per Capita	$11,022	$14,739	$17,230	$21,544
Combined Tax Revenue per Capita	168	379	462	605
Property Tax per Capita	168	249	268	326
Sales Tax per Capita	—	130	194	279
Percentage of Personal Income per Capita				
Combined Taxes	1.5	2.6	2.7	2.8
Property Taxes	1.5	1.7	1.6	1.5
Sales Tax	—	0.9	1.1	1.3

TABLE 3-8
Taxes by Municipal Government Level, Nassau County
1960, 1970, 1980, 1989
(Thousands of Constant 1983 Dollars)

	1960	*1970*	*1980*	*1989*
County Total w/o Police District	$180,525	$458,072	$486,116	$684,547
Property Taxes	180,525	272,569	229,288	313,498
Sales Taxes	—	185,503	256,828	371,049
County Police District				
Property Taxes	38,229	82,597	124,703	119,402
Cities Total	11,691	19,364	17,836	18,627
Property Taxes	11,414	18,961	16,239	17,543
Sales Taxes	277	403	1,597	1,084
Town Property Taxes	79,018	184,925	179,517	216,324
Village Property Taxes	60,358	83,637	96,800	115,937
School Districts Total	425,743	779,432	775,449	971,187
Property Taxes	425,296	778,696	774,341	970,075
Consumer Utility Taxes	447	736	1,078	1,112
Fire District Property Taxes	10,795	15,537	18,121	28,035
All Municipalities	806,359	1,623,564	1,698,542	2,154,060
Property Taxes	805,635	1,436,922	1,439,039	1,780,815
Sales Taxes	724	186,642	259,503	373,245

nicipalities were $620 in 1960; were $1,136 in 1970; were $1,285 in 1980; and stood at $1,620 in 1989. The largest numerical increase, at $516, occurred in the 1960-1970 period. See Table 3-9.

Before making any assessment of these data, two facts should be noted. First, before 1969 there were no sales taxes. From 1969 onward, sales taxes have been an important factor, accounting for 11% in 1970; 15% in 1980; 17% in 1989 of total revenue for all levels of municipal government. Thus sales taxes have become increasingly important, especially as they were used as an offset to county property taxes. Conversely this means that property taxes have still comprised 80%-90% of tax revenue throughout the period of sales tax use.

Second, property taxes are not all derived from residential sources. For the County as a whole about 65% of the property value is residential and the proportions vary by town. See Table 3-10. Thus use of per capita tax levels somewhat overstates the impact on personal income. Yet, the use of an overall figure provides a measurable and easily understood gauge of tax impacts on the people of the county.

How do these combined municipal tax levels per capita look in relation to personal income per capita? In the early 1960s they were under 6% of personal income, but by 1970 well over 7%. From 1971

TABLE 3-9
Per Capita Taxes by Municipal Government Level
Nassau County
1960, 1970, 1980, 1989
(Thousands of Constant 1983 Dollars)

Municipal Government Level	*1960*	*1970*	*1980*	*1989*
County Total w/o Police District	$139	$321	$368	$515
Property Taxes	139	191	174	236
Sales Taxes	—	130	194	279
County Police District				
Property Taxes	37	73	121	133
Cities Total	232	329	304	299
Property Taxes	227	322	277	282
Sales Taxes	6	7	27	17
Town Property Taxes	63	135	142	241
Village Property Taxes	147	183	225	269
School Districts Total	327	546	587	730
Property Taxes	327	545	586	729
Consumer Utility Taxes	—	1	1	1
Fire District Property Taxes	9	11	14	21
All Municipalities	620	1,136	1,285	1,620
Property Taxes	619	1,006	1,089	1,339
Sales Taxes	1	130	196	281

TABLE 3-10
Full Value of Taxable Property by Major Type
Nassau County, 1991
(Billions of Corrent Dollars)

Type	*Full Value of Property*	*Percentage Distribution*
One, Two and Three Family Residential	58.2	60.5
Multi-Family Residential	4.0	4.2
Utility	5.4	5.6
All Other	28.6	29.7
Total	96.2	100.0

TABLE 3-11
Total Municipal, School District and County Taxes as a Percentage of Personal Income Per Capita
Nassau County, 1960-1989
(1983 Constant Dollars)

				% of Income Per Capita		
Year	*Total Taxes Per Capita*	*School Dist. Taxes Per Capita*	*County Taxes Per Capita*	*Total Taxes*	*School Dist. Taxes*	*County Taxes*
1960	$620	$327	$168	5.6	3.0	1.5
1961	642	331	182	5.8	3.0	1.6
1962	703	358	209	6.3	3.2	1.9
1963	725	371	204	6.6	3.4	1.8
1964	752	395	205	6.5	3.4	1.8
1965	806	418	229	6.4	3.3	1.8
1966	825	418	245	6.4	3.2	1.9
1967	917	446	296	6.7	3.3	2.2
1968	921	472	272	6.4	3.3	1.9
1969	1,037	493	328	7.1	3.4	2.2
1970	1,136	546	379	7.7	3.7	2.6
1971	1,244	590	431	8.3	3.9	2.9
1972	1,341	629	479	8.6	4.0	3.1
1973	1,349	627	475	8.5	4.0	3.0
1974	1,306	607	462	8.3	3.9	2.9
1975	1,350	615	488	8.7	4.0	3.2
1976	1,401	638	510	8.9	4.1	3.3
1977	1,428	647	521	8.8	4.0	3.2
1978	1,374	645	472	8.2	3.9	2.8
1979	1,345	624	474	7.9	3.7	2.8
1980	1,285	587	462	7.5	3.4	2.7
1981	1,218	572	418	6.9	3.2	2.4
1982	1,234	578	422	7.0	3.3	2.4
1983	1,314	589	480	7.3	3.3	2.7
1984	1,397	606	543	7.4	3.2	2.9
1985	1,456	619	567	7.6	3.2	3.0
1986	1,477	646	567	7.3	3.2	2.8
1987	1,507	670	581	7.2	3.2	2.8
1988	1,533	693	570	7.1	3.2	2.6

through 1978 they were at 8% or better, reaching a peak of 8.9% in 1976. Since 1980 they have varied from the low 6.9% of 1981 to the high 7.6% of 1985. In 1989 these taxes per capita were equivalent to 7.5% of personal income per capita. See Table 3-11.

Overall inspection of the data show that in relation to income, the combined load of municipal taxes — both property and sales — were generally at a lower percentage level in the 1980s than in the 1970s. These results are contrary to the impressions generated by the controversies over tax levies in the last few years. Can the controversy and these results be understood in relation to each other?

To clarify the matter, first refer back to the total revenue picture. See Table 3-1 again. There was a large increase in total revenues for all municipalities in Nassau—in constant 1983 dollars—from 1960 to 1970, more than a tripling. This period saw large increases in property taxes, the imposition of a sales tax, great growth in State and Federal aid and in All Other Revenues. For most of this period, because of the large increase in personal income, although the

tax per capita percentage of income increased, it remained below 7% until 1969. The County portion of this was below 2% until 1967.

In the 1970-1980 period, although the increase in total revenue numerically did not come near that of the 1960-1970 period, the types of revenue and the relation to income per capita changed significantly. In constant dollar terms—while property taxes declined slightly, sales taxes grew by $70,000,000, the total of State and Federal aid fell by over $20,000,000 and by the end of the period, both a greatly expanded Medical Center and Patterson Home were operating, with the result that All Other Revenue took a huge jump of $175,000,000.

In terms of taxes, without considering at this point the transfer of General Fund revenues to the Medical Center and the Patterson Home, which otherwise do not affect taxes, there are four points to note about this 1970-1980 period. One is the large increase in sales taxes. A second is the fact that population fell by over 100,000 thus increasing the per capita level of taxes additionally. Third, there was a slowing rate of gain in income per capita. The combination of these elements actually produced a lower percentage ratio of taxes to personal income per capita in 1980 than in 1970; 7.5% compared to 7.7%. Fourth, however, without looking at the intervening years between 1970 and 1980, information of major significance can be missed. In the years from 1971 to 1978, the total of municipal taxes as a percentage of personal income per capita went over 8% and reached peaks of 8.7, 8.9 and 8.8 from 1975 to 1977. This is equivalent to more than one of every twelve dollars of personal income.[3] School tax percentages went 4% and over and County tax percentages went to well over 3%. These peaks of percentage tax impact in relation to income were not equalled in the 1980s, even though the actual amounts of tax per capita increased above the 1970 levels.

In the 1980s, although the percentage ratios of municipal taxes to personal incomes declined, two points have to be made. First, the absolute per capita level again rose sharply, by over 25% to over $1,600 by 1989. Second, the composition of the tax and revenue loads changed. All Other Revenue stabilized. Federal revenues dropped by over $60,000,000, while State aid rose by $15,000,000 over 1980. Property taxes increased by $33,000,000 and sales taxes by $92,000,000, an increase of roughly $125,000,000 in taxes. With overall revenue showing an increase of only $80,000,000 in this period, this meant a sharp turn to taxes as the source of revenue increase in this period.

Throughout the thirty years, the municipalities responsible for producing most of these taxes were the school districts and the County, with the former being most significant. Since 1960 the two have been responsible for 80% or more of all municipal taxes. In the 30 years the balance between them has changed. In 1960 school districts were responsible for 53% of the taxes and the County for 27%. By 1970 the school district share had dropped by 5% and the County rose 6%. By 1989 the respective percentages were 45% and 37%.

Although the school district share has declined, the last three years of the 80s decade saw absolute per capita tax levels exceed those of the 1970s when the taxes were at 4% of per capita income. In 1989 the absolute tax level was $731 per capita. This represented a 25% rise in per capita school costs above 1980, and was in conformance with the equivalent rise in school taxes as a whole. However, as a look at Table 3-12 shows, the number of enrolled pupils fell by 60,000, to a bit under 170,000. Consequently the cost per pupil rose from $3,386 in 1980 to $5,722 in 1989—all in 1983 constant dollars. As residents of Nassau County saw enrollments drop by 25%, from 1980 to 1989, they also saw overall taxes rise by a like amount, and per pupil costs rise 69%. Thus, even though the relative impact of school taxes in relation to income had fallen over the decade, these absolute and per pupil rises were one source of concern to County residents, especially as the last three years—1987-1989—showed significant per capita cost increases.

The argument has been made that increased State education mandates for dealing with handicapped students, for assisting slower students, for providing higher requirements for high school graduation, etc., has led to this great escalation of costs. From 1980 to 1989, the overall tax rise per pupil was $2,336. From 1984 to 1989—in five years—over $1,500 of that rise occurred. These data do not reflect the many rises in school contract settlements that affected the 1990 and 1991 school years, which, in all probability, raised these per pupil costs. Now, with increasing unemployment, proposed rises in other municipal taxes, especially with the impending rises in town solid waste disposal costs, the deficits in the State budget that resulted in school aid declines with the possibility of more to come, and the

[3] It must be remembered that over one-third of the property values on which taxes are levied are non-residential.

TABLE 3-12
Number of Enrolled Pupils, School Districts Taxes per Enrolled Pupil as a Percentage of All Municipal Taxes and of Property Taxes Nassau County, 1960, 1970, 1980, and 1989

	1960	*1970*	*1980*	*1990*
Number of Enrolled Pupils	294,246	330,896	229,012	169,730
School District Taxes (000 of Constant 1983 Dollars)	425,743	779,432	775,449	971,187
School District Taxes per Enrolled Pupil (Constant 1983 Dollars)	1.447	2,356	3,386	5,722
School District Taxes as a Percentage of All Municipal Government Taxes	53.8	48.0	45.7	45.1
School District Taxes as a Percentage of All Municipal Government PropertyTaxes	52.8	54.2	53.9	54.5

metropolitan region in the grip of a severe recession that may continue for some time, concerns about increasing pressure of taxes on personal income are well merited.

After these rises in school taxes in recent years, the second major element of increasing concern was the rise in County taxes, and here it is the General Fund that, initially at least, is central. The sharp rise in All Other Revenue from the 1970s was noted as a result of the expansions of the Medical Center and the County Home. Sewage District taxes varied within the 80s decade from a low of $41,000,000 to a high of $73,000,000 in 1988, but by 1990 at $57,000,000 were only a bit higher than in 1980. In constant 1983 dollars, Community College taxes rose by $5,500,000. Police Headquarters taxes—which started in 1980—rose by nearly $8,000,000 to 1990. Police District taxes fell by more than $10,000,000 in the decade. None of the above involve the transfer of revenues from the General Fund. Without these transfers, the net tax difference between 1980 and 1990 for all these other funds is a $7,300,000 increase.

On the other hand, the General Fund showed a tax increase of $117,000,000 in this period. The largest part of this increase was in sales taxes, about $92,000,000. State and Federal aid fell by about $64,000,000, and there was a sharp decline in All Other Revenue. Not reflected in these totals is the fact that the special grant, Federal Revenue sharing—much of which was incorporated into General Fund operations—was terminated. See Table 3-13. Consequently, the County was left with the task of deciding which and how much of the affected programs would be continued with General Fund revenue. Federal Comprehensive Employment Training Act (CETA) funds were also discontinued.

Per Capita Revenue, Population Growth and Tax Increase

In the attempt to understand some of the influence of population growth, a measurement was made showing revenues that would have resulted if per capita taxes had remained at earlier levels. This was done using the 1960 per capita as a base for 1970, 1980, 1990; using 1970 per capita as a base for 1980 and 1990; using 1980 per capita as a base for 1990. In each case, the amount of actual taxes exceeding that caused by the population growth could be ascribed to needs generated by new programs and higher costs. See Table 3-14.

The general picture that emerges is that population changes become less of a factor in generating need for new taxes moving from 1960 to 1990. For example, if the 1960 per capita taxes had been sufficient for the 1970 population, a tax revenue of

TABLE 3-13
Federal Revenue Sharing Funds by Agency Nassau County, 1980

Agency	*Amount ($000)*
Consumer Affairs	872
Cultural Development	929
Fire Commission	1,330
Health	7,543
Mental Health	696
Public Works	385
Senior Citizens	731
Veterans	138
Miscellaneous	2,361
Total	14,985

TABLE 3-14
Local Tax Growth Attributed to Population Change or to New Programs and Service Cost Increases, Nassau County, 1960-1990 (in Thousands of Constant 1983 Dollars

Comparison	*Taxes ($000)*	*Population*	*Per Captia Taxes*	*Taxes at Base Per Year Capita Level ($000)*	*Difference Attributable to Population ($000)*	*Difference Arising from Programs and Cost Increases*	*Population % of Difference*
1960 Base	218,057	1,300,171	168				
1970	540,669	1,428,838	379	240,045			
Difference	322,612	128,667	211		21,988	300,624	6.8
1980	610,819	1,321,582	462	22,026			
Difference	392,762	21,411	294		3,969	388,793	1.0
1990	734,830	1,329,673	553	223,385			
Difference	516,773	29,502	385		5,328	511,445	1.0
1970 Base							
1980 Difference	70,150	-107,256	83	500,880	-39,789	109,939	-36.2
1990 Difference	194,161	-99,165	174	503,946	-36,723	230,884	-15.9
1980 Base							
1990 Difference	124,011	8,091	91	614,309	3,490	120,521	2.8

$240,000,000 would have been necessary. This was $22,000,000 more than the 1960 revenue of $218,000,000. However, the actual 1970 revenue — in constant 1983 dollars — was $540,669,000, over $323,000,000 above the 1960 level. Since $22,000,000 of the difference could be ascribed to population growth, the remaining amount of $301,000,000 could be ascribed to higher cost factors and/or new programs. As this procedure is duplicated using 1960 per capita tax revenues for 1980 and 1990 total tax levels, it is seen that population factors became less significant in generating need for new tax revenue, falling from 6.8% of the need to 1%.

It can be argued that use of 1960 per capita taxes is not a fair way to measure the generation of need; that use of 1970 per capita data does not take full account of the surges in revenue need generated by large increases in Federal and State aid programs. Consequently, the same measurement procedure was used starting from 1970 per capita taxes and applying them to 1980 and 1989 tax revenue comparisons, and using 1980 per capita taxes in the same way with 1990 data. With the declines of population after 1970, it was found, using the 1970 data base, that taxes attributable to population should have declined. Conversely, the new program and cost increase factors would have increased taxes by over 100%. Using the 1980 data base, almost all the tax increase was attributable to the new programs/cost increase factors. Overall, then, this analysis shows that in Nassau, population growth has been a very minor element in accounting for tax increases.

Looking at the total tax data for the 30 year period, there was an increase of $232,000,000 from 1960 to 1970 — in constant 1983 dollars, more than doubling the 1960 level of $218,000,000. This requires explanation. From 1970 to 1980, taxes increased by $70,000,000, which compared to the earlier decade, is not as significant. From 1980 to 1990 the tax increase was $124,000,000. In view of the fact that population fell by 100,000 in the 1970-1990 years, this last increase also require explanation.

As part of this overall project, detailed agency studies will provide more data on where and why such increases occurred. At this moment, a number of factors point to some of the reasons for increase in the 1980-1990 period. The increase in costs for education of pre-school handicapped children, while not as severe in Nassau as in Suffolk, has added many millions to the tax burden. The decreases in Federal aid, especially in special grants which had contributed to General Fund programs is another reason. In 1980, Revenue Sharing had contributed almost $19,000,000 to the Nassau budget. In 1990, there was no Revenue Sharing. Similarly CETA, which had $16,000,000+ Federal financing in 1980, did not get any money in 1990. In addition, General

Fund Federal aid dropped by nearly $24,000,000 from 1980 to 1990. See Table 3-15. A further explanation is to be found in the revenue transfers which went from the General Fund to other funds, and this is discussed in the following sections.

TABLE 3-15
Federal Aid by Fund, Nassau County
1960, 1970, 1980, 1990
(Thousands of Constant 1983 Dollars)

Fund	*1960*	*1970*	*1980*	*1990*
All Funds Total	9,294	108,936	151,378	88,311
General Fund	9,294	107,609	74,168	50,418
Capital	-	1,067	40,614	37,454
Community College	-	260	355	289
Medical Center	-	-	1,010	-
Police Headquarters	-	-	153	150
Revenue Sharing	-	-	18,948	-
CETA	-	-	16,130	-

The Use of Sales Tax Revenues by the Towns and Cities of Nassau County and General Fund Taxes

When general county-wide sales tax revenues began to be collected in Nassau County, the City of Long Beach had already instituted, in 1965, a 3% tax on hotel room occupancy and restaurant meals. Under the terms of the State legislation authorizing Nassau's tax, if any city had pre-empted the County by establishing its own sales tax, the County was obligated to distribute or share part of the proceeds to the three towns and the other city of Nassau—Glen Cove—so that none was short-changed in the sharing of this revenue.

As long as Long Beach maintained its 3% tax only on restaurant meals and hotel room occupancy, this sharing distribution was relatively small, ranging—in current dollars—from $5,000,000+ in 1970 to $13,000,000+ in 1979. With sales taxes—in current dollars, not constant ones—ranging between $150,000,000 and $200,000,000 in the late 1970s, the County retained the great majority of this revenue.

In actuality, however, as a result of the way the authorizing legislation was written, a book-keeping transaction was allowed by which the County retained all of this revenue. In return the towns received a property tax credit. The amount of General Fund property taxes levied upon the businesses and residents of a town by the County was reduced in conformance with the amount of sales tax revenue that the County was allowed to retain. Because the amounts involved were relatively small, this had no great impact on the level of property tax collections by the County, which throughout most of the 1970s—in then current dollars—ranged between $120,000,000 and $150,000,000. In constant 1983 dollars, the annual property tax collection for the General Fund was well over $200,000,000—nearing $300,000,000 in 1971—for most of the 1970s.

In 1980 this picture changed dramatically. The City of Glen Cove instituted its own general sales tax of 1.5%. See Table 3-16. At that point, the County was required by the State law authorizing the sales tax, to distribute 1.5% or half of its general sales tax collection to the three towns and to the City of Long Beach—less Long Beach's share of the hotel room occupancy and restaurant meals tax. At that point the towns and cities decided to retain their property tax credit arrangement with the County, by which County property taxes levied upon their property were reduced by the amount of sales tax revenue owing to them. Later, as Nassau's sales tax levy was raised from 3% to 4% for a time, and then set at 3.75%, this 1.5% distribution was retained until two other events occurred.

TABLE 3-16
Sales Tax Percentage Rates, Nassau County, Cities of Glen Cove and Long Beach
1969-1990

Year	*Nassau County*	*Glen Cove*	*Long Beach**
1969	2.00	—	3.00
1970	2.00	—	3.00
1971	2.00	—	3.00
1972	3.00	—	3.00
1973	3.00	—	3.00
1974	3.00	—	3.00
1975	3.00	—	3.00
1976	3.00-4.00***	—	3.00
1977	4.00-3.00***	—	3.00
1978	3.00	—	3.00
1979	3.00	—	3.00
1980	3.00	1.50	3.00
1981	3.00	1.50	3.00
1982	3.00	1.50	3.00
1983	4.00	1.50	3.00
1984	4.00	2.00	3.00
1985	4.00	1.50	3.00
1986	3.75	1.50	3.00
1987	3.75	1.50	3.00
1988	3.75	1.50**	3.00
1989	3.75	—	3.00
1990	3.75	—	3.00

* 3% Tax on hotel room occupancy and restaurant meals
**Discontinued in 1988
***From September 1, 1976 to September 1, 1977 the Nassau County Sales Tax was 4%

From 1983 to 1985 the Nassau County sales tax, by act of the State Legislature, was authorized at a 4% level. It would have reverted back to a 3% level in 1986. However, in exchange for agreeing to a Local Government Assistance Program, which began in 1985 and has continued since, Nassau was allowed to set a 3.75% sales tax, with the proceeds of 1/4% allocated for distribution to its towns and cities. In effect this allowed the County to add 1/2% to its sales tax. This Local Government Assistance Program distribution did not take the place of the earlier distribution but was an addition to it. Further, the money involved actually went to the towns and cities.

The second event was that Glen Cove discontinued its sales tax in 1988. As a result the County's distribution of the 1.5% share to the towns and Long Beach stopped; and only that distribution based on Long Beach's hotel and restaurant tax continued. In effect, at this point the County kept practically all of its sales tax collection, excepting the relatively small part gained for the Local Government Assistance Program through the extra 1/4% tax. The results of these changes can be seen in Table 3-17.

What was the relation of these various permutations to the General Fund property tax? The sales tax was adopted because the large increases in revenue demand would have necessitated huge rises in property taxes. Another source of revenue was needed. Hence, the sales tax, which had three advantages. First, it was less regressive than the property tax. For example, food and medical services are not taxed, and since the expense for these take up a large share of the income of poorer people, they spend a lower portion of their income on sales taxes. On the other hand, more affluent people spend more on cars, furniture, electronic equipment, etc., and thus contribute relatively more to the sales tax. Second, as long as the economy and incomes rose, a good part of the increasing costs of government could be financed through the sales tax without recourse to related property tax rises. Of course, with economic recession, this picture changes. Third, until the Federal income tax reform of the mid-1980s, sales taxes could be deducted from personal income, thus lowering taxpayer payments. However, the tax reform no longer allows this, while property tax payments still can be used as a deduction.

TABLE 3-17
Sales Taxes and Distribution to Towns and Cities, Nassau County, 1970-1990
(Thousands of Constant 1983 Dollars)

		DISTRIBUTION TO TOWNS AND CITIES		
Year	*Sales Tax*	*As Credit on Property Tax*	*For Local Gov't Assistance Programs*	*Net County Retention*
1970	185,503	12,760	—	172,743
1971	168,996	9,977	—	159,019
1972	241,901	14,869	—	227,032
1973	246,674	18,379	—	228,295
1974	246,187	19,151	—	227,036
1975	238,100	18,009	—	220,091
1976	260,381	19,105	—	241,276
1977	301,173	18,597	—	282,576
1978	248,307	19,065	—	229,242
1979	258,303	18,008	—	240,295
1980	256,828	110,518	—	146,320
1981	231,927	112,628	—	119,299
1982	244,952	136,304	—	108,648
1983	296,773	139,298	—	157,475
1984	346,382	187,010	—	159,372
1985	367,281	150,468	19,666	197,147
1986	368,568	155,111	20,207	193,250
1987	378,188	157,323	25,485	195,380
1988	373,110	49,878	24,540	298,692
1989	371,049	23,027	24,706	323,316
1990	348,722	23,643	25,311	297,068

Before the authorization of the sales tax, General Fund property taxes had gone from $151,000,000+ in 1960 to over $300,000,000 in 1967, and $277,000,000 in 1968. With the sales tax adopted, while total revenue rose by $150,000,000 to $200,000,000 throughout most of the 1970s, General Fund property taxes fell below $200,000,000 in 1978 and 1979, and sales taxes were in the $250,000,000 range. To this time it can be said that sales tax collections, working in concert with property taxes, were doing the job expected.

In 1980, General Fund property tax collection fell to $113,000,000+ and for most of the years until 1989, remained in the $110,000,000 range. One of the reasons for this drop was that a Police Headquarters Fund was established in 1980—taken out of the General Fund—and property taxes were used to support it, ranging—in constant 1983 dollars—from $40,000,000 to roughly $60,000,000 a year. This separation, while explaining part of the decline in General Fund property tax level, is not adequate to explain the large drop of well over $100,000,000 from the 1970s levels.

Another way of looking at the data is through consideration of relative percentages of General Fund Total Revenue paid by Property Taxes and Sales Taxes. Throughout the 1970s, with Police Headquarters part of the General Fund, these taxes paid over half of the total, with Sales Taxes gradually assuming a more important role. See Table 3-18. In 1980 there was a sharp decline in Total Revenue from 1979 of about $165,000,000. About $110,000,000 of this was a falloff of State and Federal aid, with the greater part ascribable to the removal of the aided Medical Assistance from the County revenue total. A good part of the remainder came from a decline in property taxes, and here the establishment of a separate Police Headquarters fund explains the major part. In these circumstances, the combined property and sales taxes were 61% of total General Fund revenue, an increase of 5% from the 1979 level. Property taxes declined to under 19% of total revenue, from a level of 22.6% in 1979, and had been at higher percentages in preceding years.

After 1980, through 1988, even as total revenue climbed to near $700,000,000 and the combination of Federal and State Aid varied within a $15,000,000

TABLE 3-18
Combined Property and Sales Tax Revenue for the General Fund
Nassau County, 1970-1990
(Thousands of Constant 1983 Dollars)

Year	*Combined Property and Sales Taxes*	*PERCENTAGE TOTAL REVENUE*		
		Combined	*Property Taxes*	*Sales Taxes*
1970	417,951	58.4	32.5	25.9
1971	467,767	54.5	34.8	19.7
1972	518,482	55.3	29.5	25.8
1973	502,819	54.5	27.8	26.7
1974	473,718	51.5	24.7	26.8
1975	508,123	54.5	29.0	25.5
1976	509,793	56.0	27.4	28.6
1977	513,861	58.0	24.0	34.0
1978	446,085	52.1	23.1	29.0
1979	432,873	56.1	22.6	33.5
1980	370,471	61.1	18.7	42.4
1981	332,939	57.4	17.4	40.0
1982	339,011	62.1	17.2	44.9
1983	406,393	66.4	17.9	48.5
1984	455,318	70.2	16.8	53.4
1985	479,274	71.9	16.8	55.1
1986	476,761	70.5	16.0	54.5
1987	501,444	72.5	17.8	54.7
1988	484,322	72.2	16.6	55.6
1989	541,410	70.2	22.1	48.1
1990	487,419	68.5	19.5	49.0

- $20,000,000 range, the level of property taxes—in constant 1983 dollars—did not change much, and the property tax percentage of Total Revenue went below the 1980 level. Thus, as inspection of Table 3-18 shows, the sales tax became more significant. However, in 1989 when Total Revenue increased by $100,000,000, sales taxes had declined slightly. General Fund property taxes were raised by $59,000,000 and State Aid had increased by $28,000,000.

Putting this analysis into perspective, the following points emerge:

1. Although the towns and cities were given increased distributions of sales taxes to use as a credit against County property tax levies, in effect—excepting the Local Government Assistance Program in the latter half of the 80s—the County retained the use of sales tax monies.

2. Faced with the need to increase revenue to support its programs in the 1980s, the County secured increases in the sales tax percentage and thus increased reliance on this source of revenue.

3. Thus, given the choice of raising General Fund property taxes or of using higher sales taxes, the County chose the latter.

4. However, when sales tax revenues stopped growing and, in fact, declined—in constant dollar terms—in 1989 and 1990, the County turned to increased property taxes.

5. These points do not identify the reasons why the need for revenue and taxes increased. The establishment of the Local Government Assistance program has been shown as one reason. Noting this carries no connotation of value judgment on the merits of the program. There were many other reasons and these will be discussed in the following pages. The first aspects to be discussed will be those of revenue distribution by fund, and the effects of revenue transfers among funds.

Revenue Distribution by Fund

Analysis of changes in distribution of revenues among the funds that make up the county budget is necessary for understanding how and why changes in magnitude have occurred. When the data are examined, it can be seen that changes are much larger for some funds than others. To an extent, some of these reasons are known or easily understood. In other respects, the data call for further examination.

Before proceeding, a brief statement about funds is in order. In 1960, Nassau's revenues were assigned among four major funds and a number of sewage district funds. The four major funds were: General, Police District, Capital, and Road. In 1990, in addition to the funds of the many separate sewer districts, there were eight funds; the four noted above, plus the Community College, Police Headquarters, the Nassau County Medical Center, and the Patterson Home. In 1960 two of these funds, General and Police District, and the sewage districts, had authority to levy taxes. In 1990 the Police Headquarters and Community College funds also had this authority.

Establishment of a fund is generally aimed at sequestering specified revenues for expenditure in specific programs. There are many reasons for such specification. In Nassau County one such reason is the organization of parts of the county into a police district for relevant services to the participating towns and villages. The two cities and 24 of the County's 64 villages provide their own patrol services, while all utilize County Police Headquarters services are are taxed accordingly. The many sewer districts are similarly organized on the basis of the geographic area each serves. Many funds have been organized on the basis of grants being made for specified programs, Revenue Sharing and CETA, for example, and the funds received and spent should be only for those activities falling within the program's purview. In a sense, the 1/4% sales tax revenue designated for town use could be regarded similarly.

With the growth and existence of this large number of funds, each having its own revenue sources, powers and responsibility, it is obvious that analysis of "in toto" changes of county revenue is not adequate for either understanding or dealing with the problems of financing county government. The sewer districts, for example, receive the major part of their revenue through property taxes, and are legally obligated to cover their costs by levying sufficient taxes thereto. While the Police District also receives almost all of its revenue from taxes, the amount of taxation is set by county legislative decision. Many grant fund levels have been set through the awards made by Federal and State government.

The General Fund is the one fund not devoted to any specific set of functions but covers the many aspects of county government that are not set aside for support by designated revenues. The setting of tax levels for the General Fund—the largest and most significant of all government operations—is the result of the interplay of a complex set of factors, which includes political policy and decision-making. Here the

business climate as it influences sales taxes, aid from State and Federal governments, the collection of fees and fines, interest gained on investments, as well as pressure-group politics and perceived political necessities and advantages, choices on the future development of the county, etc., play roles in the establishment of total budget and property tax levels and on program services to be provided to the public.

Analysis of Tables 3-19 and 3-20, with reference to some elements noted earlier, documents an interesting point about the relation of the General Fund—this is before presentation of the transfer analysis—to Total Revenue. If the transfer of functions out of the General Fund into other funds is noted and also the removal of State and Federal aid for medical assistance from the County budget, there is a relative stability of this relationship. In 1960 and 1970. The General Fund had 71% of all revenues. In 1980 this level dropped to 52%, but if the Police Headquarters, Medical Center and Patterson Home Functions are added back to secure some comparative equivalature with the earlier decades, this percentage rises to 67%. Then it must be remembered that the aid for

TABLE 3-19
Revenues by Major Fund After General Fund Transfers, Nassau County 1960, 1970, 1980, and 1990
(Thousands of Constant 1983 Dollars)

Fund	*1960*	*1970*	*1980*	*1990*
Total Revenue	299,882	942,193	1,164,977	1,244,134
General Fund	210,075	715,517	536,136	603,057
Police District	38,256	83,363	125,671	115,124
Police Headquarters	—	—	96,609	104,341
Capital	4,709	3,915	81,558	51,952
Community College	—	31,514	58,440	68,035
Sewage	30,947	91,804	75,899	62,077
Road	14,361	16,080	13,253	14,989
Revenue Sharing	—	—	19,745	—
CETA	—	—	16,130	—
Medical Center	—	—	108,166	165,092
Patterson Home	—	31,784	35,824	
Local Government Assistance Prog.	—	—	—	23,643
All Other	1,534	—	1,586	—

TABLE 3-20
Percentage Distribution of Revenues Among Funds,
Before Transfers, Nassau County 1960, 1970, 1980, and 1990

Fund	*1960*	*1970*	*1980*	*1990*
Total Revenue	100.0	100.0	100.0	100.0
General Fund	71.6	76.0	52.0	57.2
Police District	12.8	8.9	10.8	9.2
Police Headquarters	—	—	84.0	4.4
Capital	0.1	0.4	7.0	4.2
Community College	—	3.4	5.0	5.5
Sewage	193	9.7	6.5	5.0
Road	4.7	1.7	0.5	0.2
Revenue Sharing	—	—	1.7	—
CETA	—	—	1.4	—
Medical Center	—	—	8.5	11.6
Patterson Home	—	—	2.5	2.7
Local Government Assistance Prog.	—	—	—	—
All Other	0.5	—	0.1	—

medical assistance was no longer part of the budget. Thus, it can be argued that percentage relationships did not change appreciably. Similarly in 1990, a like analysis would show Current Fund shares rising to higher levels than in 1970.

Given these caveats, analysis of actual revenue dispositions yields another interesting set of facts. From 1960 to 1970 total County revenue increased by roughly $642,000,000. About $497,000,000 of this increase was in the General Fund, over three-fourths of the rise. Most of the remainder of the rise was carried by the sewage districts, $61,000,000; Police District, $45,000,000; Community College, $31,000,000. After 1970, in this table the General Fund does not have increases in total revenue. The increases occur in the other Funds already established ones such as the Police District, Capital and Community College, and the newly established ones in 1980. Refer back to Table 3-19. In 1990 it is the Medical Center, the Community College and the Patterson Home, the Police Headquarters Function, which carry the revenue increases. Thus the overall impression is that of relative stability for the sum of General Fund operations and much more change with regard to other Fund revenues and establishment of new Funds. Again, note that these statements are made prior to analysis of the effects of inter-Fund revenue transfers.

The rises in overall tax revenues and the amounts of increase by fund received comment in preceding sections. Excepting the period when sales taxes were introduced — around the early 1970s — the General Fund share has been in the neighborhood of 70%-73%. With the formation of the Police Headquarters Fund, the General Fund share dropped. However, if the two are considered together, to secure comparability, there are no dramatic variations that go on for any length of time. For some years before and after the start of the Police Headquarters Fund, the Police District share of taxes increased, and reached 22% in 1982. In recent years, that percentage declined, and this is reflected in the fact that while total County revenues increased, District revenues in 1989 and 1990 were lower than in 1980.

Looking at these tax Fund results in relation to the revenue change by Fund, the pictures differ in some respects. Given the rise in the 1990 amount of taxes above 1980, the General Fund controlled more tax resources in the later year. This level, was however lower than that of the seventies when property taxes had not been decreased and Police Headquarters had not been separated. The 1985-1990 decline in the Police District share of total revenue is notable. There were no dramatic tax share changes in other Funds with taxing authority.

The above analysis was done without considering the effects of transfer of revenues from one Fund to another and significant transfers did occur. The analysis to this point has shown that major revenue growth occurred from 1960 to 1970; that the major revenue growth in the 1980-1990 years occurred outside of the General fund; that nevertheless there was a sizable tax and revenue increase for the General Fund in the 1980-1990 period that requires further explanation.

To further the analysis, a number of avenues were explored. One was consideration of the effects of transfers of funds. A second dealt with General Fund programs in 1960 and 1970 that later became separate funds. These were then analyzed as if they had been separate funds throughout the 1960-1990 period, and the consequences for changes in the levels of revenue change were explored. A third pointed to examination of the net revenue effects of existing, large General Fund programs such as social services, debt service, etc. In essence, a much more intensive look at sources of revenue increase in the General Fund was undertaken. Finally, as a check on the foregoing, State data on expenditure by function were consulted.

Revenue Transfers From the General Fund

Every Year revenues are transferred from one fund to another for a variety of reasons. For example, the County receives State funds for road maintenance and repair and these are transferred from the General Fund to the County Road Fund. Other funds will sometimes transfer revenue to the General Fund to pay for debt service costs incurred by related capital construction or for costs incurred by related capital construction or for costs incurred in the administration of programs. The General Fund may also transfer revenues for costs incurred in service to General Fund programs. For example, the County Corrections Center — the jail — may have inmates treated at the Medical Center, and charges for these services will be levied against the General Fund. In addition there are transfers of revenue to cover shortages incurred in operation of other institutions such as the Paterson Home. In recent years, sales tax revenue has also been transferred to the towns and cities as part of the State mandated 1/4% sales tax for local Government assistance in Nassau County.

Overall there are five major types of transfer that can be identified in the 1960-1990 period.

1. Straight revenue transfers from the General Fund to other Funds to help cover the costs of their operations.

2. Operating service charges levied by the General Fund against other Funds for things like utilities, computer services, etc.

3. Operating service charges against General Fund agencies from institutions such as the Medical Center, the Paterson Home, etc.

4. Straight revenue transfers to the General Fund from the Capital Fund to contribute to or help defray the costs of the capital programs.

5. The direct transfer of revenue collected by the General fund to other municipalities in the County, as noted above for the Local Government Assistance Program.

It might also be claimed that Federal Revenue Sharing and Comprehensive Employment Training Act funds which were incorporated in General Fund agencies and programs in the County Budget for 1980 for example, might be regarded as transfers into the General Fund. While there might be some legitimacy to these claims, such incorporation might lose sight of their origins and functions in the overall delineation of the sources and uses of General Fund revenues. Certainly the fact that these Federal aids were not present in 1970 and 1990 and were separately identified in 1980 with some depiction of their incorporation into the General Fund, gives a perspective on the transitory quality of some sources of assistance that might not be obtainable otherwise. Consequently it was felt that concentration on identifying the more basic aspects of local government operations and interactions, especially as they involve General Fund finances, would provide a more rewarding analysis.

Analysis was made of 1990 interfund transfers including service charges. In 1990 dollars, the identified total came to over $181,000,000. The transfers for types 1 and 5 noted above came to over $150,700,000 — in 1990 dollars. Almost all of the rest, as identified by perusal of the County budget, were transfers to the General Fund, mainly for support services of various kinds, amounting to over $21,600,000, and transfers to the Medical Center — mainly from the General Fund — of about $8,300,000. Thus there was a net advantage to the General fund in this transfer exchange for services.

It is probable, for the period in which these service cost transfer can be identified, that the General Fund has always had a net advantage because of the ubiquity of the services provided, heating, electricity, building services, computer data, etc. However, these service costs cannot be identified for many of the years under consideration and thus comparison over time is not possible. Further the major transfer effects arise from transfer types 1 and 5, emanating from the General fund. Attention is now turned to these. See Table 3-21.

In the first year under consideration, 1960, — in 1983 dollars — revenue transfer from the General Fund to other funds totalled $4,700,000, about 1.6% of total revenue. In 1970 the total was only about $170,000, for less than one-tenth of one percent. In 1980, it was over $70,000,000 and 6% of total revenue. In 1990, the total was still higher, over $108,000,000, and 8.7% of total revenue.

If these transfer amounts are taken in relation to the General Fund, from which they came, the effects are dramatic.

In effect, starting from practically no impact as a result of transfers, through 1960 and 1970 and as Table 3-21 shows with very small transfer totals through 1974, from 1980 onward very large transfers out of the General Fund were occurring. As of as 1990, more than one out of every seven dollars collected by the General fund, was being sent elsewhere. How did this come about?

Up to 1975, practically all of the transfers were made to the County Road Fund, and these became of some significance only from 1973 onward. In 1975 with the enlargement of the Medical Center and its establishment as a separate fund, fairly substantial revenue transfers began, sometimes equalling or exceeding or less than those for the County Road Fund, but always in the millions. From 1984 onward transfers from the General fund to the Medical Center were in the tens of millions annually. Refer back to Table 3-21.

When the Patterson Home was established as a separate fund in 1979, General Fund revenue was required to sustain its operation, and it has required annual sums ranging from $800,000 to over $3,000,000.

The State requirements of the Local Government Assistance Program have been noted. In constant 1983 dollars, the transfers of sales tax revenue have ranged between $20,000,000 and 25,000,000 annually.

The most dramatic aspect of transfer change occurred when the Police Headquarters Function was established as a separate fund in 1980. Since, in constant 1983 dollars, there has been an annual transfer of sales tax revenue from the General Fund, averaging over $50,000,000 a year. There are a number of points to note about this transfer. First, it has been the largest of the transfers year in and year out. Second, aside from the Local Government

Chart 3-2a

Transfers from the General Fund to Other Funds
Nassau County 1960-1969

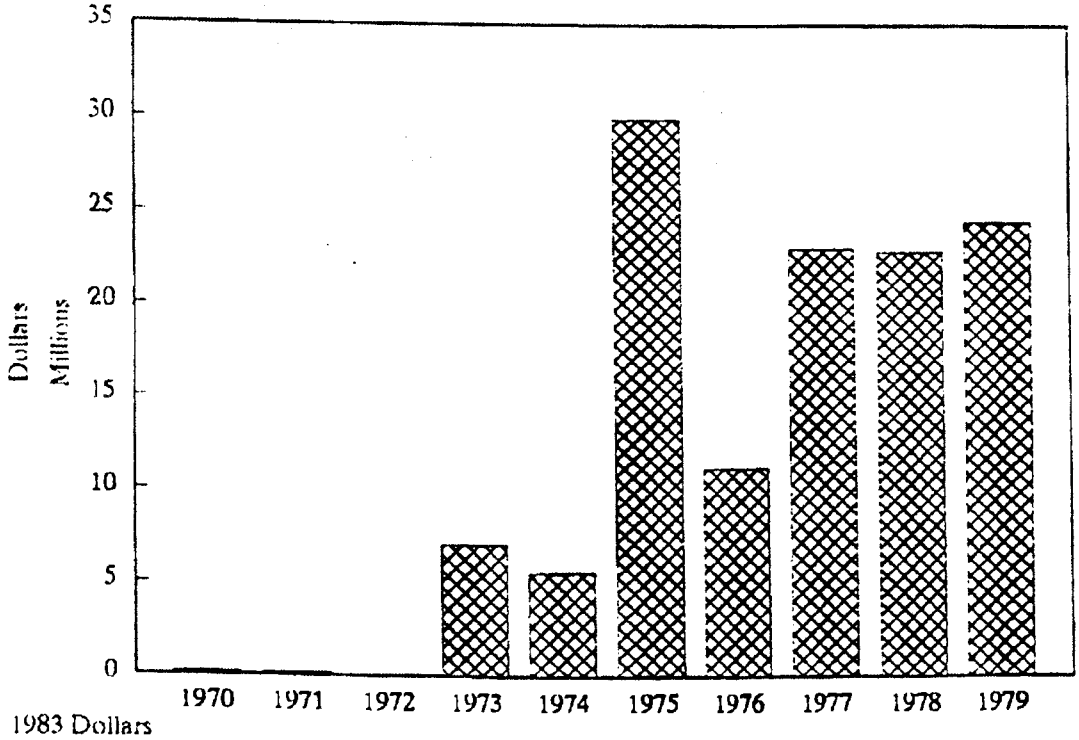


Chart 3-2b

Transfers from the General Fund to Other Funds
Nassau County 1970-1979

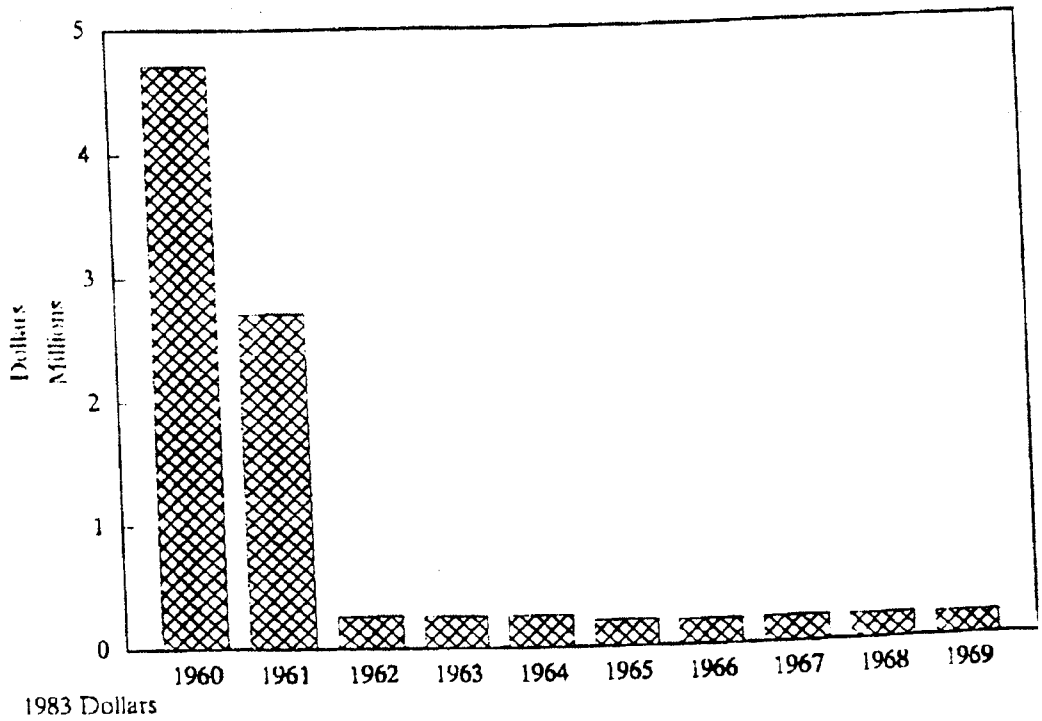


TABLE 3-21a
Transfers From the General Fund to Other Funds, Nassau County 1960-1979
(Thousands of Constant 1983 Dollars)

	1960	*1961*	*1962*	*1963*	*1964*	*1965*	*1966*	*1967*	*1968*	*1969*
Funds Receiving Transfers										
Capital	4,453.2	2,450.4	—	—	—	—	—	—	—	—
County Road	261.5	264.4	262.1	260.2	259.4	209.3	202.8	202.0	193.7	182.4
Total	4,714.7	2,714.8	262.1	260.2	259.4	209.3	202.8	202.0	193.7	182.4
	1970	*1971*	*1972*	*1973*	1974	*1975*	*1976*	*1977*	*1978*	*1979*
County Road	169.8	160.4	—	6,198.0	5,598.0	9,390.6	8,089.9	9,102.6	10,429.9	8,693.8
Arena	—	—	—	—	—	777.1	789.4	116.7	702.1	581.5
Coliseum	—	—	—	—	—	1,878.5	1,005.0	1,358.9	—	—
Community College	—	—	—	—	—	—	—	1,531.6	110.4	—
Enterprise Revenue	—	—	—	878.1	—	—	—	—	—	—
Medical Center	—	—	—	—	—	17,913.6	1,298.6	10,892.0	11,581.4	8,253.8
Patterson Home	—	—	—	—	—	—	—	—	—	6,913.5
Police Headquarters	—	—	—	—	—	—	—	—	—	—
Total	169.8	160.4	—	7,076.1	5,598.0	29,959.8	11,182.9	23,001.8	22,823.8	24,442.6

TABLE 3-21b
Transfers From the General Fund to Other Funds Nassau County 1980-1990
(Thousands of Constant 1983 Dollars)

	1980	*1981*	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*
											Funds Receiving Transfers
Sales Tax Transfers											
Police Headquarters	50,112	49,616	50,997	48,412	49,775	51,838	53,714	54,759	56,608	51,735	49,869
Local Government Assistance Program	—	—	—	—	—	19,666	20,207	25,485	24,540	24,707	23,643
Sales Tax Total	**50,112**	**49,616**	**50,997**	**48,412**	**49,775**	**71,504**	**73,921**	**80,244**	**81,148**	**76,442**	**73,512**
Arena	785	695	664	—	—	—	—	—	—	—	—
Coliseum	360	—	—	—	—	—	—	—	—	—	—
Community College	—	—	934	211	—	—	—	—	—	—	—
County Road	7,919	11,655	11,250	11,162	14,170	—	13,254	12,683	12,024	1,798	12,253
Medical Center	8,727	6,834	7,325	13,220	29,148	34,188	34,851	24,835	28,331	25,368	20,932
Patterson Home	2,194	1,582	—	—	2,073	2,018	2,083	—	807	3,013	1,962
Non Sales Tax Transfers	19,985	20,766	20,173	24,593	45,391	36,206	50,188	37,518	41,162	30,719	35,147
Total	**70,097**	**70,382**	**72,170**	**73,005**	**95,166**	**107,710**	**124,109**	**117,762**	**122,310**	**106,621**	**108,659**

Assistance Program, it is the only one involving directed transfer of taxes from one fund to another. Third, as these funds appear as interfund revenue in the County Budget for Police Headquarters, the actual tax costs of this fund appears only as a property tax and is thus vastly understated, by a bit less than half in 1989 for example. Fourth, as a result, the tax costs and needs of the General Fund are overstated. In short, the tax requirements of Police Headquarters costs have been consistently understated since the fund's establishment in 1980, and it is only be adding two and two, in effect, that an accurate picture can be established.

The Effects of General Fund Transfers on Revenue Distribution and Taxes

In Table 3-19, the revenue distribution by fund was given for 1960, 1970, 1980, 1990. With the information at hand, it is now possible to show how the General Fund revenue transfers affected these funds, and then to show how the General Fund was affected with regard to its major types of revenue, and especially in regard to taxes.

First, the 1980 and 1990 drops in overall General Fund revenue follow from the transfer analysis. See Table 3-22. Corresponding are the shares of total

Chart 3-2c

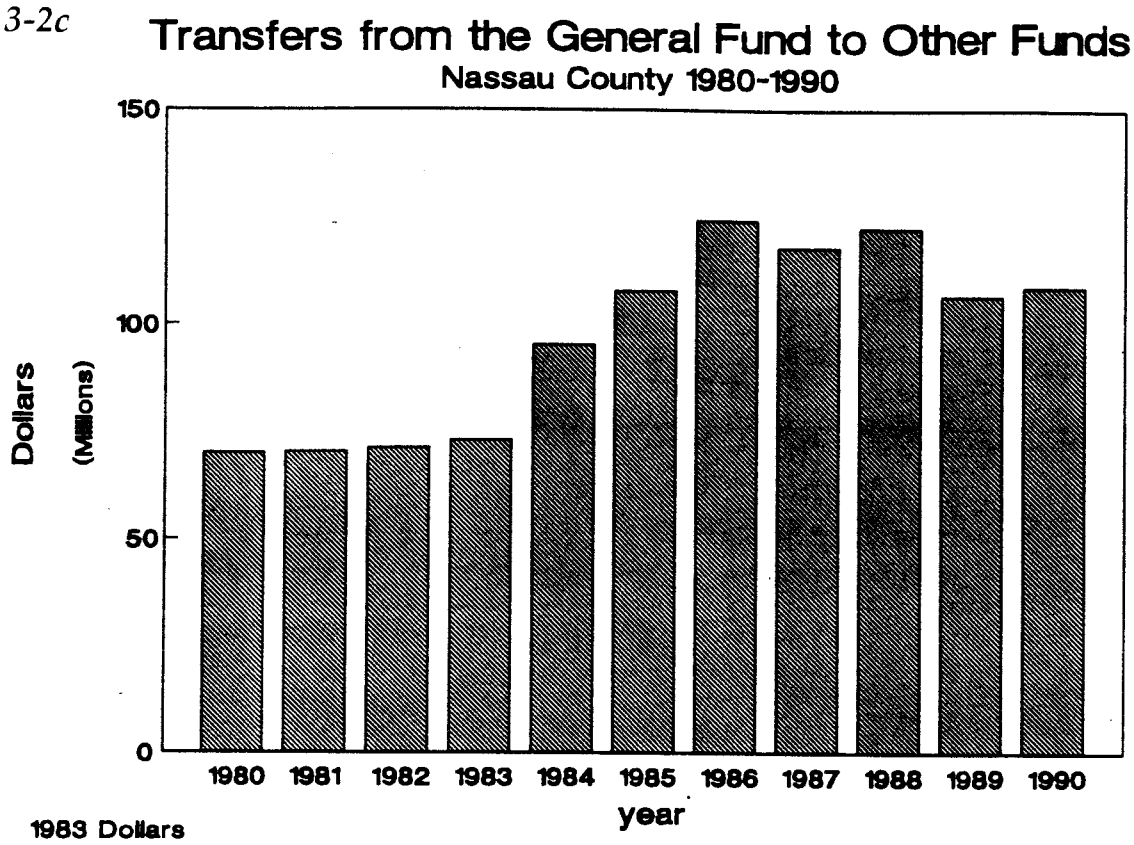


TABLE 3-22
General Fund Revenue Transfers, Nassau County
1960, 1970, 1980, 1990,
(Thousands of Constant 1983 Dollars)

Year	*Total Revenue Before Transfers*	*Amount of Transfers*	*Percentage of Total Revenues*	*Total Revenue After Transfers*
1960	214,790	4,715	2.2	210,075
1970	715,687	170	—	715,517
1980	606,233	70,098	11.6	536,135

revenue held by the General fund, a decline to less than half of total in both 1980 and 1990. See Table 3-23. In 1960 and 1970 the General Fund share was much higher, near 71% and 75% perspectively. Of course, it can be argued that it was the transfer of functions out of the General Fund that was responsible for the decline. For example, if the Police Headquarters revenue was added back and also the Medical Center and the Patterson Home, then the 1980 and 1990 would be more comparable with 1960 and 1970.

Doing this for 1980 shows that the General Fund share, after transfers, is still not equal to 1960s and is considerably below 1970s. For 1990, the 1960 share would be exceeded but 1970 not equalled. Yet this type of comparison does not reveal an important part of the analysis. Remember that General Fund operations cover a vast variety of services to the public and for allowing local government to keep itself going so that the public can be served. Then note that the amounts of revenue for these purposes increased tremendously between 1960 and 1970 more than tripling. Yet in the years afterward when Federal and State aid showed large increases, especially for Social Service programs, the General Fund share decreased. These data indicate that a further examination of net costs for large programs in the General fund that later became separate funds is needed - net costs showing the tax costs after Federal and State aid and other local revenue earned by the program are subtracted.

Before going to this analysis, the results of the transfers in terms of tax results should be shown. Table 3-21B showed that the only direct transfers of revenue from the General Fund for the 1960-1990 period that involved taxes were those for sales taxes to Police Headquarters from 1980 to 1990, and to the Local Government Assistance Program from 1985 to 1990. In 1960 and 1970 the revenues that were transferred did not involve taxes and could easily be said to have been accommodated through use of other types of revenue.

In 1980 and 1990, excluding the sales tax transfers, the revenue transfers from the General Fund were $20,000,000 and $35,000,000 respectively. Of

TABLE 3-23
Revenues by Major Fund After General Fund Transfers, Nassau County, 1960, 1970, 1980, and 1990
(Thousands of Constant 1983 Dollars)

Fund	*1960*	*1970*	*1980*	*1990*
Total Revenue	299,882	942,193	1,164,977	1,244,134
General Fund	210,075	715,517	536,136	603,057
Police District	38,256	83,363	125,671	115,124
Police Headquarters	—	—	96,609	104,341
Capital	4,709	3,915	81,558	51,952
Community College	—	31,514	58,440	68,035
Sewage	30,947	91,804	75,899	62,077
Road	14,361	16,080	13,253	14,989
Revenue Sharing	—	—	19,745	—
CETA	—	—	16,130	—
Medical Center	—	—	108,166	165,092
Patterson Home	—	31,784	35,824	
Local Government Assistance Prog.	—	—	—	23,643
All Other	1,534	—	1,586	—
PERCENTAGE OF TOTAL				
General Fund	69.6	75.7	46.0	48.5
Police District	12.8	8.9	10.8	9.2
Police Headquarters	—	—	8.3	8.4
Capital	1.6	0.4	7.0	4.2
Community College	0.4	3.4	5.0	5.4
Sewage	10.3	9.7	6.5	5.0
Road	4.8	1.7	1.2	1.2
Revenue Sharing	—	—	1.7	—
CETA	—	—	1.4	—
Medical Center	—	—	9.3	13.3
Patterson Home	—	—	2.7	2.9
Local Government Assistance Prog.	—	—	—	1.9
All Other	0.5	—	0.1	—

course, once money is received within a fund, whether from taxes, State or Federal aid, or fines, fees and all other revenues, etc., it is all lumped together and regarded as one sum.

It would have been possible to treat these non-sales tax transfers from the General Fund as if they had come from this sum total or from the "All Other Revenue" category which was more than sufficient to cover the them. However, for a number of reasons this was not done. The "All Other Revenue" category denotes revenues earned by various programs as fines, fees, user charges for services, goods or property sold, etc. Diminution of these by charging transfers, distorts the role of these revenues in the total picture, and makes it more difficult to see how these have changed over the 1960-1990 period. The same can be said with application of the transfers to lessen the totals of State and Federal Aid.

Essentially it is being argued that these are really transfers of tax revenues. Whether of property of sales tax revenue is not consequential but the assumption used is that unless otherwise designated it is property tax revenue being transferred. If the transfers had not been necessary, "All Other Revenue" would have been the same. Federal and State aid would not have been affected. The Sales Tax collections would have been the same. The Property Tax could have been reduced by the amount of the transfers, if they had not been necessary. But they were necessary, and therefore have been used to reduce the amount of Property Taxes in the General Fund after transfers. The following discussion and tables reflect this line of reasoning.

Handled in this way, the tax effects of the transfers are seen in examination of Tables 3-24 and 3-25A and 3-25B for 1960, 1970, 1980 and 1990. For 1960

TABLE 3-24
Taxes by Fund, Before General Fund Transfers, Nassau County, 1960, 1970, 1980, 1990
(Thousands of Constant 1983 Dollars)

	1960	*1970*	*1980*	*1990*
Total Taxes	218,057	150,669	610,820	734,830
General Fund Total	151,388	417,950	370,471	487,419
Property Taxes	151,388	121,447	113,643	138,697
Sales Taxes	—	185,503	256,828	3548,722
Police Headquarters	—	—	45,438	53,387
Police District	38,231	82,597	124,704	114,431
Sewer Districts	26,904	31,022	53,370	57,320
Community College	—	9,100	16,836	22,273
All Other	1,534	—	—	—
	PERCENTAGE DISTRIBUTIONS			
Total Taxes	100.0	100.0	100.0	100.0
General Fund Total	69.4	77.3	60.7	66.3
Property Taxes	69.4	43.0	18.7	18.9
Sales Taxes	—	34.3	42.0	47.4
Police Headquarters	—	—	7.4	7.3
Police District	17.5	15.3	20.4	15.6
Sewer District	12.4	5.7	8.7	7.8
Community College	—	1.7	2.8	3.0
All Other	0.7	—	—	—

and 1970, the effects are very minor. In 1980, the General Fund tax revenue is reduced by the $70,000,000 transferred and its percentage of total tax revenue dropped to less than half. In 1990, the share of total tax revenue is a bit above half, after the transfer of $108,000,000. This amount represents about 29% of General Fund tax revenue in 1990. While the Police District share varied between 15% and 20%, Headquarters — which was contained in the General Fund in 1960 and 1970, had significant shares of property and sales taxes in 1980 and 1990. As a consequence the Police Department share of tax revenue is seen much more clearly, being 36% in 1980 and near 30% in 1990. Additionally, the emergence of the County Road Fund, the Medical Center and the Patterson Home as additional claimants on General Fund tax revenues — near 5% in 1990 — are seen more clearly with this analysis.

To complete this analysis it is necessary to deal with the fact that in either or both 1960 and 1970, Police Headquarters, the Community College, the Medical Center and the Patterson Home were not established as separate funds, but had their revenues and expenditures reported as General Fund accounts. In these circumstances consistent and valid comparability of fund trends from the 1960 and 1970 decades to the later ones cannot be made. To overcome this problem, each of these was treated as if it had been a separate fund: Police Headquarters in 1960 and 1970; the Community College in 1960; the Medical Center in 1960 and 1970 and the Patterson Home likewise. The data in the Nassau County Budgets allows a determination of the revenue, and of the expenses incurred. Subtraction of these revenues leaves a remainder required for support that could only come from the one remaining source, General Fund taxes. Then, by subtracting the total revenues - including these imputed taxes — from the General Fund, a truer picture of the long term fiscal changes in Nassau County's development can be attained — at least at the level of distribution of revenues among funds. The analysis of changes in sources of revenue needs within the remaining General Fund programs will be treated in a following section.

Revenues and Imputed Taxes for 1960 and 1970: Programs that Later Became Separate Funds

In 1960 the Community College, the Medical Center, the Patterson Home and Police Headquarters were not separate funds but had their revenues and expenditures reported within the General Fund. By 1970 the Community College was not only estab-

TABLE 3-25A
Taxes by Fund After General Fund Revenue Transfers Nassau County
1960, 1970, 1980, 1990 (Thousands of Constant 1983 Dollars)

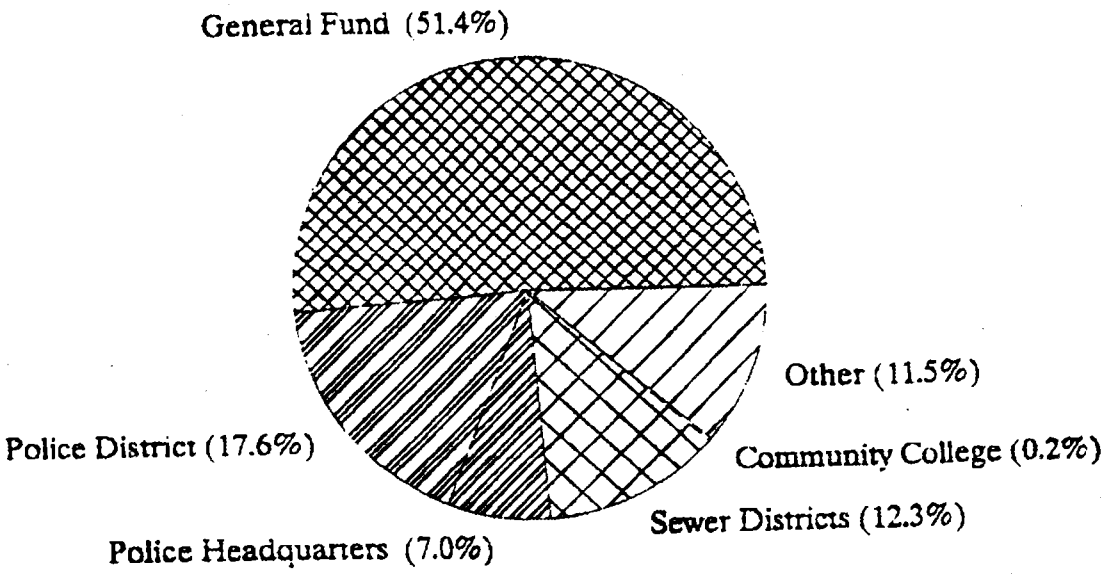
Fund	*1960*	*1970*	*1980*	*1990*
General Fund Total	146,673	417,780	300,374	378,760
Property Taxes	146,673	232,277	93,658	103,550
Sales Tax	—	185,503	206,716	275,210
Police Dept. Total	38,231	82,597	220,254	217,687
Police District	38,231	82,597	124,704	114,431
Police Headquarters				
Total	—	—	95,550	103,256
Property Taxes	—	—	45,438	53,387
Sales Tax	—	—	50,112	49,869
Sewer Districts	26,904	31,022	53,370	57,320
Community college	—	9,100	16,836	22,273
Capital	4,453	—	—	—
County Road	262	170	7,919	12,253
Arena	—	—	785	—
Coliseum	—	—	360	—
Medical Center	—	—	8,727	20,932
Patterson Home	—	—	2,194	1,962
Local Government Assistance Program	—	—	—	23,643
All Other	1,534	—	—	—
Total Taxes	**218,057**	**540,669**	**610,820**	**734,830**

TABLE 3-25B
Percentage Distribution of Taxes by Fund
After General Fund Revenue Transfer, 1960, 1970, 1980, 1990
(Thousands of Constant 1983 Dollars)

Fund	*1960*	*1970*	*1980*	*1990*
General Fund Total	67.3	77.3	49.2	51.5
Property Taxes	67.3	43.0	15.3	14.1
Sales Tax	67.3	34.3	33.9	37.4
Police Dept. Total	17.5	15.3	36.0	29.7
Police District	17.5	15.3	20.4	15.6
Police Headquarters				
Total	—	—	15.6	14.1
Property Taxes	—	—	7.4	7.3
Sales Tax	—	—	8.2	6.8
Sewer Districts	12.4	5.7	8.7	7.8
Community College	—	1.7	2.8	3.0
Capital	2.0	—	—	—
County Road	0.1	—	1.3	1.7
Arena	—	—	0.1	—
Coliseum	—	—	0.1	—
Medical Center	—	—	1.4	2.8
Patterson Home	—	—	0.4	0.3
Local Government Assistance Program	—	—	—	3.2
All Other	0.7	—	—	—

Chart 3-3a

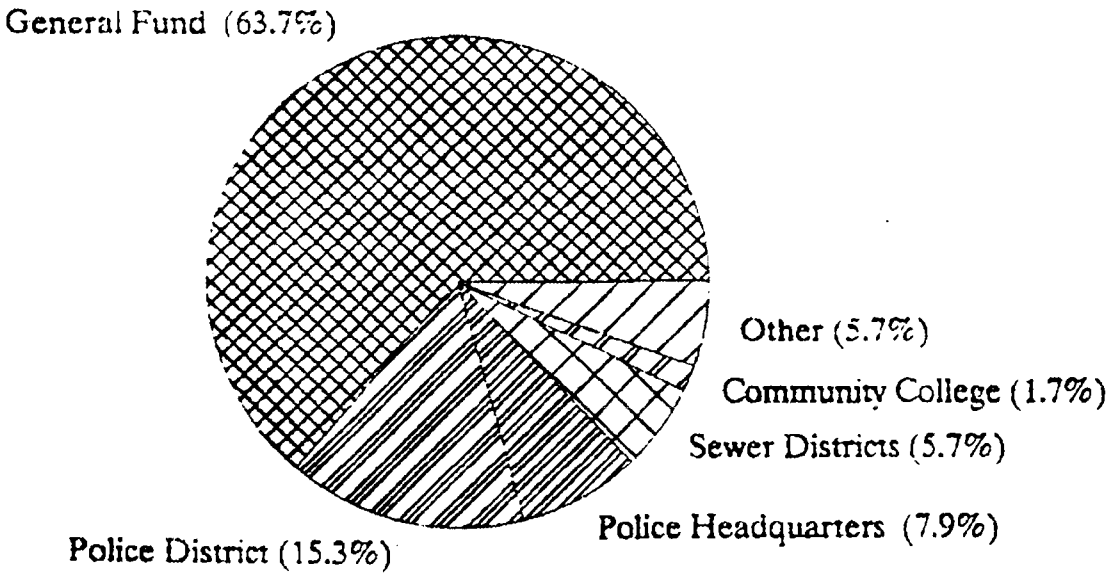
Percentage Distribution of Taxes by Major Fund, Nassau County 1960



Figures are after budget and imputed revenue transfers from the general fund

Chart 3-3b

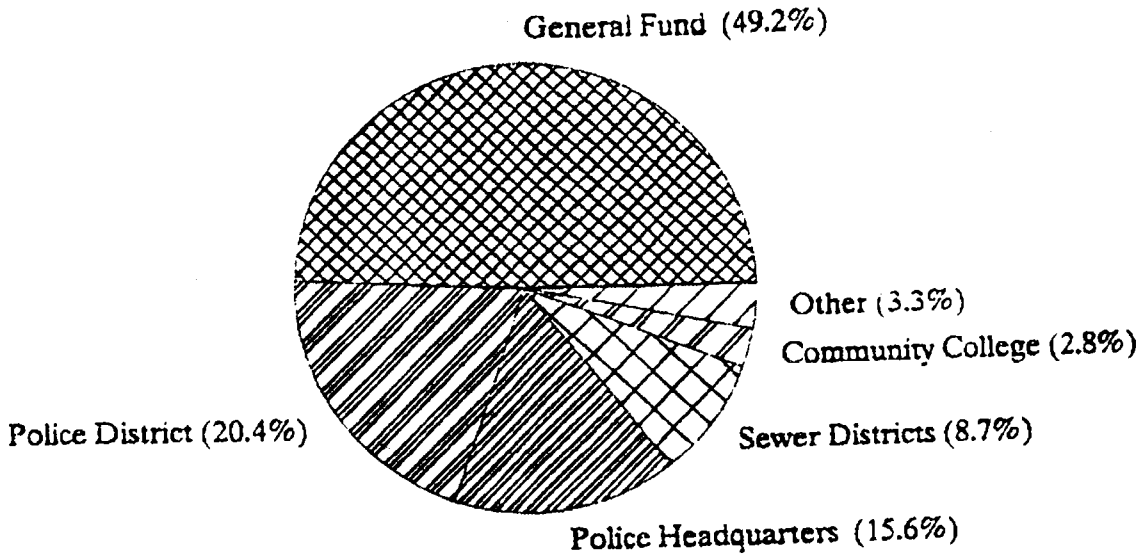
Percentage Distribution of Taxes by Major Fund, Nassau County 1970



Figures are after budget and imputed revenue transfers from the general fund

Chart 3-3c

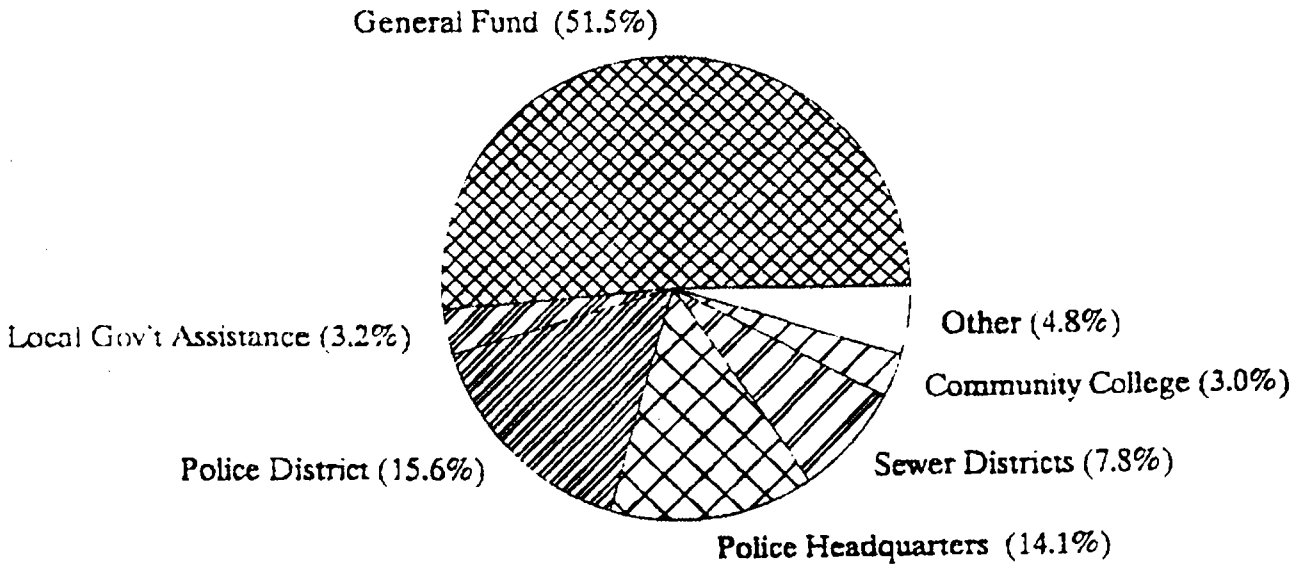
Percentage Distribution of Taxes by Major Fund, Nassau County 1980



Figures are after budget and imputed revenue transfers from the general fund

Chart 3-3d

Percentage Distribution of Taxes by Major Fund, Nassau County 1990



Figures are after budget and imputed revenue transfers from the general fund

lished as a separate fund but also raised revenue through property taxes. The other three funds continued as in 1960.

As Table 3-26 shows, in constant 1983 dollars, the total revenue of the four programs in 1960 amounted to $47,400,000+ and the imputed property taxes to $34,600,000+. The Medical Center and Police Headquarters together were responsible for the great majority of both revenue and taxes. In 1970, the total revenue of the Medical Center, the Patterson Home and Police Headquarters had risen to almost $123,000,000 — over two and one half times the level of the four programs in 1960 — and imputed taxes at $73,600,000+, were more than twice the 1960 level.

What does all of this mean in terms of distribution of revenues and taxes among all funds, and most importantly for the General Fund? By subtracting these revenues and taxes from the General Fund for 1960 and 1970, its relative importance is diminished and the role of other funds is increased. At the same time, it is possible to draw a clearer line on the fiscal changes of these other funds. In essence, Tables 3-23 and 3-25A and 25B are modified by the data in Table 3-26. The results show in Tables 3-27 and 3-28A and 3-28B.

One of the problems raised in the earlier discussion was that of explaining the increase in total revenue and total taxes from 1960 to 1970. The largest rises in these totals occurred in this decade, $642,000,000 in total revenue and $322,000,000+, in taxes. Two thirds of the total revenue increase was in the General Fund, almost $430,000,000 of it. Over $73,000,000 of the increase was in Police funds, with about $45,000,000 going to the District. Other large increases also appeared for the Community College — $30,000,000; for sewage districts, about

TABLE 3-26
Revenue by Major Type for Four Funds, Nassau County, 1960 and 1970
($000)

Year and Fund		*Total*	*Imputed Property Taxes*	*Sales Taxes*	*State Aid*	*Federal Aid*	*All Other*
		CURRENT DOLLARS					
1960							
Community College		509	99	—	210	—	200
Medical Center		8,216	4,782	—	741	—	2,693
Patterson Home		990	948	—	19	—	23
Police Headquarters		4,642	4,638	—	—	—	4
	Total	14,357	10,467	—	970	—	2,920
1970							
Medical Center		24,984	6,967	—	1,746	166	16,105
Patterson Home		7,697	5,697	—	1,000	—	1,000
Police Headquarters		18,038	17,687	—	160	33	158
	Total	50,719	30,351	—	2,906	199	17,263
		1983 CONSTANT DOLLARS					
1960							
Community College		1,683	327	—	694	—	661
Medical Center		27,162	15,809	—	2,450	—	8,903
Patterson Home		3,273	3,134	—	63	—	76
Police Headquarters		15,346	15,333	—	—	—	13
	Total	47,464	34,603	—	3,207	—	9,653
1970							
Medical Center		60,586	16,895	—	4,234	403	39,055
Patterson Home		18,665	13,815	—	2,425	—	2,425
Police Headquarters		43,742	42,891	—	388	80	383
	Total	122,993	73,601	—	7,047	483	41,863

TABLE 3-27
Revenues by Major Fund After Budget and Imputed Revenue Transfers from the General Fund, Nassau County, 1960, 1970, 1980, 1990
(Thousands of Constant 1983 Dollars)

Fund	*1960*	*1970*	*1980*	*1990*
Total Revenues	299,882	942,193	1,164,977	1,244,134
General Fund	162,611	592,524	536,136	603,057
Police District	38,256	83,363	125,671	115,124
Police Headquarters	15,346	43,742	96,609	104,341
Capital	4,709	3,915	81,588	51,952
Community College	1,683	31,514	58,440	68,035
Sewage	30,947	91,804	75,899	62,077
Road	14,361	16,080	13,253	14,989
Revenue Sharing	—	—	19,745	—
CETA	—	—	16,130	—
Medical Center	27,162	60586	108,166	165,092
Patterson Home	3,272	18,665	31,784	35,824
Local Government Assistance Program	—	—	—	23,643
All Other	1,534	—	1,586	—
PERCENTAGE OF TOTAL				
General Fund	54.2	62.9	46.0	48.5
Police District	12.8	8.9	10.8	9.2
Police Headquarters	5.1	4.6	8.3	8.4
Capital	1.6	0.4	7.0	4.2
Community College	0.6	3.4	5.0	5.4
Sewage	10.3	9.7	6.5	5.0
Road	4.8	1.7	1.2	1.2
Revenue Sharing	—	—	1.7	—
CETA	—	—	1.4	—
Medical Center	9.0	6.4	9.3	13.3
Patterson Home	1.1	2.0	2.7	2.9
Local Government Assistance Program	—	—	—	1.9
All Other	0.5	—	0.1	—

$60,000,000; about $33,000,000 for the Medical Center; $15,000,000+ for the Patterson Home.

While these increases were large and show where over $200,000,000 of the revenue rise occurred, the fact remains that the General Fund rise was by far the dominant factor. This is true even after the revenues for Police Headquarters, the Community College, the Medical Center and Patterson Home were designated as being in independent funds for 1960 and 1970, as previously indicated. Thus, the analysis shows that the revenue rise for 1960-1970 cannot be adequately explained by reference to other funds alone, although weighty increases did occur. Analysis of General Fund programs in a following section will carry this further.

A second point to note for total revenue is that the $223,000,000 increase from 1970 to 1980 was not a General Fund phenomenon. A number of factors were responsible for the rise. Over $95,000,000 of the rise was for Police functions, this occurring in a decade when population declined by over 100,000. There was a $77,000,000 rise in Capital Fund revenue. The Medical Center showed an increase of $47,500,000. There were other increases. The General Fund revenue fell by $56,000,000+.

From 1980 to 1990, total revenue increased by the smallest amount in the three decades shown, $79,000,000 and the greatest part was in the General Fund, about $67,000,000. The only other large revenue increase was for the Medical Center which went from $108,000,000 to $165,000,000. The other funds mostly had relatively minor changes, up or down, with about a $30,000,000 decline in the Capital Fund.

TABLE 3-28a
Taxes by Major Fund After Budget and Imputed Revenue Transfers from the General Fund, Nassau County, 1960, 1970, 1980, 1990
(Thousands of Constant 1983 Dollars)

Fund	*1960*	*1970*	*1980*	*1990*
Total Taxes	218,057	540,669	610,820	734,830
General Fund Total	112,070	344,179	300,374	378,760
Property Taxes	112,070	158,676	93,658	103,550
Sales Taxes	—	185,503	206,716	275,210
Police Department Total	53,654	125,488	220,254	217,687
Police District	38,231	82,597	124,704	114,431
Police Headquarters	—	—	—	—
Total	15,333	42,891	95,550	103,256
Property Taxes	15,333	42,891	45,438	53,387
Sales Taxes	—	—	50,112	49,869
Sewer Districts	26,904	31,022	53,370	57,320
Community College	327	9,100	16,836	22,273
Capital	4,453	—	—	—
County Road	262	170	7,919	12,253
Arena	—	—	785	—
Coliseum	—	—	360	—
Medical Center	15,809	16,895	8,727	20,932
Patterson Home	3,134	13,815	2,194	1,962
Local Government Assistance Program	—	—	—	23,643

TABLE 3-28b
Percentage Distribution of Taxes by Major Fund After Budget and Imputed Revenue Transfers from the General Fund, Nassau County, 1960, 1970, 1980, 1990
(Thousands of Constant 1983 Dollars)

Fund	*1960*	*1970*	*1980*	*1990*
Total Taxes	100.0	100.0	100.0	100.0
General Fund Total	51.4	63.7	49.2	51.5
Property Taxes	51.4	29.4	15.3	14.1
Sales Taxes	—	34.3	33.9	37.4
Police Dept. Total	24.6	23.2	36.0	29.7
Police District	17.6	15.3	20.4	15.6
Police Headquarters	—	—	—	—
Total	7.0	7.9	15.6	14.1
Property Taxes	7.0	7.9	7.4	7.3
Sales Taxes	—	—	8.2	6.8
Sewer Districts	12.3	5.7	8.7	7.8
Community College	0.2	1.7	2.8	3.0
Capital	2.0	—	—	—
County Road	0.1	—	1.3	1.7
Arena	—	—	0.1	—
Coliseum	—	—	0.1	—
Medical Center	7.3	3.1	1.4	2.8
Patterson Home	1.4	2.6	0.4	0.3
Local Government Assistance Program	—	—	—	3.2
All Other	0.7	—	—	—

Looking at the whole 30 year period, there was a $944,000,000+ increase in total revenue, and about $440,000,000 was in the General Fund. Thus the General Fund was the single most important source of revenue increase, and the decade analysis showed it to be dominant in two of the three decades. This alone shows the need for further analysis of General Fund programs. It is also shown, however, that other funds were also sources of increase in the 30 years: the Police funds at almost $166,000,000; the Community College at $66,000,000+; the Medical Center at almost $138,000,000, etc.

While this information is interesting, it must be viewed in relation to tax impacts. All of the fund changes do not have equal significance for taxes. The General Fund receives much of its revenue in State and Federal aid, although this fell from 1980 to 1990. The Police funds get almost all their revenue from taxes, either through property taxation or sales tax transfers. The Medical Center on the other hand gets no revenue through taxation, except that derived from transfers as noted here.

Overall of the $944,000,000 increase in total revenue from 1960 to 1990, about $517,000,000 was in taxes, about 55%. Where did the remainder come from, about $427,000,000? About $107,000,000 was in increased State aid; $79,000,000 in Federal aid; $241,000,000 in the "All Other Revenue" category.

In looking at "All Other Revenue", the major fund source was the $133,000,000 rise shown for the Medical Center. The General Fund, after all the transfers, showed a $28,000,000 increase in the 30 years. Other funds contributing to this were the Community College, the Patterson Home and interest earned by the Capital Fund.

What about the sources of the tax increase of $517,000,000 for the 1960-1990 period? Over $266,000,000, about 52% were originated by the General Fund. Another $164,000,000, near 32% came out of the Police Department. About $30,000,000, about 6% came from the sewer districts. Another 4%, almost $20,000,000 came from the Community College, and about $12,000,000, of the increase came out of the County Road Fund. Of course, the Local Government Assistance Program was also responsible for $23,000,000+ in 1990. The overall conclusion then is that the tax increases mainly came out of General Fund and Police Department programs.

The major part of the General Fund tax increase was achieved in the 1960-1970 period when the amounts rose from $112,000,000 to $344,000,000. In this decade Police taxes rose by $72,000,000.

From 1970 to 1980, General Fund taxes fell by $44,000,000. Police taxes rose by $95,000,000. Essentially then, although the Police tax rise from 1960 to 1970 was substantial, that from 1970 to 1980 was substantially larger. In a fiscal sense, this decade could be characterized as the Police tax rise decade in Nassau County.

In contrast, the 1980-1990 decade is best characterized as one in which General Fund taxes were responsible for 63% of the tax rise, $78,000,000 of the $123,000,000+. The Local Government Assistance Program and the Medical Center's rise in imputed taxes explain most of the remainder.

Before turning to analysis of why General Fund revenues and tax needs rose, a look should be taken at the General Fund share of revenues and taxes over the 1960-1990 period. A comparison of Tables 3-20 and 3-27 shows that use of transfer data including the imputed totals, establishes that the General Fund shares for 1960 and 1970 were much lower than one would gather by casual inspection of the County Budgets. The 1980 and 1990 totals although not as severely affected, also show reductions in General Fund share, in these cases to less than half of total revenue. What is also interesting is that in spite of the large growths in total revenue, for 1980 and 1990 the General Fund share is lower than that for 1960, and substantially lower than the 60.9% recorded in 1970.

The same comments on reduction in share as a result of transfers apply to General Fund taxes. Compare Tables 3-24 and 3-28B.

Other major funds and their programs are not self supporting and require General Fund tax revenue. The result is less money for General Fund programs. Yet in looking at the effects of transfers and the level of tax share, excepting 1970, the General Fund share has varied very little. See Table 28B. These data along with the previous finding that most of the tax rise is attributable to General Fund and Police Department increases, over $430,000,000 of the $517,000,000, clearly point to the need for further analysis of these funds.

The General Fund Revenues and Taxes: The Results of the Transfer Analysis

Two steps in transfer analysis have been taken to arrive at this point.

1. General Fund transfer data from the County Budgets was used as is. See Tables 3-21A and 3-21B.

2. To secure consistency in the analysis, funds that were established after 1960 and 1970, were regarded as having been separate funds in these earlier decades, and the revenues required to support their expenditures — after State and Federal aid and All Other Revenues earned were deducted — were regarded as having been transferred from the General Fund.

On the basis of the 1990 fund organization, the General Fund had much less revenue available to it after transfers: 24% in 1960; 17% less in 1970; near 12% less in 1980; about 15% less in 1990. The results in terms of tax loss are higher proportionately: in 1960 over 25%; 17.6% in 1970; 19% in 1980; and 22% in 1990. See Tables 3-29 and 3-30.

Look at these data in other ways.

First, from 1960 onward, the role of taxes in supporting General Fund activities has declined steadily; almost 69% in 1960 and near 53% in 1990. See Table 3-29.

Second, aside from 1970 when the coinciding occurred of property taxes which had not yet been reduced with the new sales tax, — after all the transfers, imputed and otherwise are taken into account — the General Fund shares of total revenue for the County and of total taxes, have not changed dramatically. The tax share is practically the same in 1990 as in 1960. The total revenue share is somewhat lower, but one could argue that with the large rises in third party payments — private and governmental medical insurance payments to the Medical Center and for the County Home — this was bound to occur.

Third, even after the transfer analysis, there are still sizable growths for the General Fund itself to be explained.

a) From 1960 to 1970, there was a total revenue growth of almost $430,000,000 and a tax increase of $232,000,000.

b) From 1980 to 1990 there was a revenue growth of $67,000,000 and a tax growth of $78,000,000.

TABLE 3-29
General Fund Revenue by Major Type Before and After Budget and Imputed Revenue Transfers, Nassau County 1960, 1970,1980, 1990
(Thousands of Constant 1983 Dollars)

Year	*Total*	*Property Taxes*	*Sales Taxes*	*State •Aid*	*Federal Aid*	*All Other Revenue*
			BEFORE TRANSFERS			
1960	214,790	151,388	—	22,467	9,293	31,642
1970	715,687	232,448	185,503	110,061	107,609	80,069
1980	606,233	113,643	256,828	62,063	74,168	99,503
1990	711,716	138,697	348,722	114,216	50,418	59,663
			AFTER TRANSFERS			
1960	162,612	112,070	—	19,260	9,293	21,989
1970	592,525	158,676	185,503	103,014	107,126	38,206
1980	536,135	93,658	206,716	62,063	74,168	99,530
1990	603,057	103,550	275,210	114,216	50,418	59,663
			PERCENTAGE DISTRIBUTIONS BEFORE TRANSFERS			
1960	100.0	70.5	—	10.5	4.3	14.7
1970	100.0	32.5	25.9	15.4	15.0	11.2
1980	100.0	18.7	42.4	10.2	12.2	16.4
1990	100.0	19.5	49.0	16.0	7.1	8.4
			AFTER TRANSFERS			
1960	100.0	68.9	—	11.9	5.7	13.5
1970	100.0	26.8	31.3	17.4	18.1	6.4
1980	100.0	17.5	38.6	11.6	13.8	18.5
1990	100.0	17.2	45.6	18.9	8.4	9.9

TABLE 3-30
Some General Fund Trends, Nassau County
1960, 1970, 1980, 1990

	1960	*1970*	*1980*	*1990*
Percentage of Revenue Transferred	24.3	17.2	11.6	15.3
Percentage of Taxes Transferred	16.0	17.6	18.9	22.3
Percentage of Total County Revenue				
Before Transfers	71.6	76.0	52.0	57.2
After Transfers	54.2	62.9	46.0	48.5
Percentage of Total County Taxes				
Before Transfers	69.4	77.3	60.7	66.3
After Transfers	51.4	63.7	49.2	51.5

Fourth, observe again, the decreasing role of the General Fund property tax in supporting program activities. See Table 3-29.

In an attempt to understand what had happened to increase General Fund revenues and taxes, an analysis was made of selected agencies and program items all in the General Fund. These were the Social Service Department, the Health and Mental Health Departments, Debt Service and Employee Benefits.

From 1960 to 1970, General Fund revenue increased by $430,000,000. The five selected programs showed an expenditure increase of over $329,000,000, leaving less than $100,000,000 growth for all other programs and departments in the General Fund. The leading factor in the increase was the Social Services Department with over $223,000,000, a vast increase from the $35,000,000 level of 1960. Here the vast expansions in Federal and State aid show sharply with a rise of $52,000,000+. Debt Service increased by $46,000,000, spurred by the increased need for capital investment in new building facilities and equipment to meet new program demands. Employee Benefits rose almost $39,000,000. Health and Mental Health combined increased about $21,000,000 as new programs were added.

The 1960-1970 tax impact of these programs totaled $157,000,000. This is about two-thirds of the tax increase of $232,000,000 in these years. Remember that the tax impact has been calculated by subtracting State and Federal aid and other program earnings from total program cost — not including employee benefits. The remainder is expense that has to be met by use of taxes. This remainder is designated as the Imputed Tax Requirement in Table 3-31.

About $70,000,000 of this 1960-1970 imputed tax was required to pay Social Service Department expenditures. Another $44,000,000 was required for Debt Service — which received some Capital Fund contributions to reduce the amount — and Employee Benefits were responsible for $39,000,000, roughly. The Health-Mental Health requirement was less than $4,000,000.

This still leaves an increase of $75,000,000 in General Fund taxes which has not been traced to its sources. At this point the precise program reasons are unknown. The increase sources may have been scattered among many functions of County government including legislative and executive functions, the complex of services and departments dealing with criminal justice, the public works function, etc. Further investigation will be necessary and some forthcoming examinations of departmental functions may help.

The 1970-1980 decade was marked by a decline of $56,000,000 in total revenue for the General Fund and of $44,000,000 in taxes in the General Fund. One simple explanation of this is that in constant 1983 dollars property taxes in 1980 were $65,000,000 lower than in 1970, while sales taxes were only $21,000,000 higher. Both State and Federal aid were a combined total of $74,000,000 lower, while All Other Revenue was $61,000,000 higher. The result of these diverging trends was the overall drop in revenue.

There are two major reasons for this drop, both centering on Social Services. First, aid for the aged, blind and disabled was removed from local budgets and became part of the Federal Supplemental Social Security Income program. Second, State and Federal aid for Medical Assistance was no longer entered in the County Budget. Had these continued, the 1980 revenue totals would have been much higher. Why were the "All Other Revenue" totals higher? One reason undoubtedly was revenues from Off Track Betting in the forms of taxes and profits. This could have been as much as $15,000,000 or more, and there was no OTB in Nassau in 1970. Certainly the five selected programs did not contribute much in this regard. It is worth observing that these "All Other Revenue" totals are not out of line with the totals of other years in the 1980s. For example, in 1983 the General Fund "All Other Revenue" sum was well over $80,000,000. However, here again, the precise reasons for increase are not known.

The five selected programs showed a decrease of over $86,000,000 in their expenditures. The major reason was the fall in Social Service as noted above of some $104,000,000. Debt Service expenditure rose $22,000,000, while the changes in the other programs were minor. With the removal of aid to the aged, blind and disabled and of a good part of the Medical Assistance payment system to the State in Albany, Nassau's expenditures fell somewhat, and this contributed to lowering the Imputed Tax require-

TABLE 3-31
Expenditures, Revenues and Imputed Tax Requirements of Selected General Fund Programs, Nassau County and Employee Benefits For All Funds, 1960, 1970, 1980, 1990 (Thousands of Constant 1983 Dollars)

Agency/ Program	*Expenditures*	*State Aid*	*Federal Aid*	*All Other Revenue*	*Imputed Tax Requirement*
	Social Services				
1960	35,358	12,778	9,270	1,600	11,710
1970	258,754	70,863	103,775	2,568	81,548
1980	154,611	29,265	50,918	5,547	68,881
1990	151,051	35,020	35,179	4,121	76,731
	Health				
1960	7,557	3,871	—	119	3,567
1970	16,735	9,205	907	1,290	5,333
1980	14,872	5,637	211	2,945	6,079
1990	17,133	7,011	—	1,949	8,173
	Mental Health				
1960	2,978	1,468	—	780	730
1970	14,681	8,723	—	3,053	2,905
1980	12,226	5,848	—	53	6,325
1990	41,426	20,686	—	1	20,739
	Debt Service				
1960	26,331	—	—	137	26,194
1970	72,590	—	—	1,683	70,907
1980	94,453	—	—	3,247	91,206
1990	78,821	—	—	16,357	62,464
	Employee Benefits				
1960	11,858	—	—	—	11,858
1970	50,624	—	—	—	50,624
1980	50,794	—	—	—	50,794
1990	61,118	—	—	—	61,118
Total for Selected Programs					
1960	84,082	18,117	9,270	2,636	54,059
1970	413,384	88,791	104,682	8,594	211,317
1980	326,956	40,750	51,129	11,792	223,285
1990	349,549	62,717	35,179	22,428	229,225
	Employee Benefits for All Funds				
1960	16,778				
1970	72,056				
1980	153,948				
1990	151,727				

TABLE 3-32
General Fund Tax Collection Before and After Budget and Imputed Revenue Transfers and Imputed Taxes Required for Collected Programs 1960, 1970, 1980, 1990
(Thousands of Constant 1983 Dollars)

	1960	*1970*	*1980*	*1990*
General Fund Tax Collection Before Transfers	151,388	417,951	370,471	484,419
Total Imputed Taxes for Selected Programs	54,059	211,317	223,285	229,225
Percentage of Total	36	51	60	47
General Fund Tax Collection After Transfers	112,070	344,179	300,374	378,760
Selected Program Percentage	48	61	74	61
Selected Program Percentage of General Fund Taxes After Transfers				
Social Services	10.4	23.7	22.9	20.3
Health	3.2	1.5	2.0	2.2
Mental Health	0.7	0.8	2.1	5.5
Debt Service	23.4	20.6	30.4	16.5
Employer Benefits	10.6	14.7	16.9	16.1

TABLE 3-33
Current Operating Expenditures by Major Function, Nassau County, 1976-1989
(Thousands of Constant 1983 Dollars)

Year	*General Government*	*Education*	*Police*	*Other Public Safety*	*Health*	*Trans.*	*Economic Assistance*	*Culture-Recreation*	*Home & Community Svcs. Utilities*	*Other*	*Total*
1976	176,691	12,052	213,288	1,719	154,883	67,534	343,171	61,094	54,731	10,973	1,096,137
1977	164,986	5,373	219,256	1,758	161,737	65,915	327,054	61,688	18,253	21,922	1,047,943
1978	151,654	14,009	246,776	1,980	164,742	67,267	319,749	55,062	20,243	20,069	1,061,552
1979	107,730	13,744	220,836	2,674	168,620	61,145	343,951	43,599	32,465	2,417	997,182
1980	108,561	13,471	228,432	4,950	164,572	58,283	226,199	36,033	34,143	2,071	876,716
1981	97,404	15,143	241,504	2,491	159,081	60,597	187,932	33,297	34,654	1,420	833,523
1982	94,675	16,562	243,899	2,902	159,160	60,211	190,241	35,073	32,313	4,268	839,303
1983	102,032	20,003	253,388	4,295	175,250	62,674	204,390	34,208	33,217	4,252	893,709
1984	104,006	31,952	261,730	6,872	192,072	61,085	190,709	35,996	32,721	17,931	935,074
1985	106,508	29,257	278,157	6,792	190,367	61,885	176,726	35,634	35,410	41,012	961,747
1986	133,467	33,411	283,335	5,835	193,935	63,683	185,375	36,772	30,547	49,183	1,015,543
1987	115,133	31,165	288,913	6,802	233,314	72,983	146,296	35,974	34,902	45,275	1,010,757
1988	114,614	32,965	297,507	6,182	256,756	74,961	156,654	36,638	36,350	43,886	1,056,514
1989	117,821	31,814	304,973	9,158	263,852	74,972	160,710	36,579	38,483	43,804	1,082,167

ment. This Imputed Tax rose a bit overall by $12,000,000 and the major reason was the rise in Debt Service.

One of the problems emerging from this analysis is the impression of a lowering of revenues available for many General Fund programs. The total revenue drop and the declines for State and Federal Aid are not good indicators in this respect because of the aided Social Service program removal from the County Budget. The rise in All Other Revenue to $99,000,000+ in 1980 was not maintained in the years afterward, and in 1990 was at 59,000,000+. Thus for 1980 there is a rough balancing of the loss of tax revenue against the increase in All Other Revenue. In this context, the added $20,000,000 imputed tax requirement for Debt Service doesn't seem to have left much fiscal room for changes in General Fund programs, without added property taxes. It is here of course that the consequences of shifting

TABLE 3-34
Full Time Employment by Fund, Nassau and Suffolk Counties, 1990

NASSAU COUNTY

Fund	Employment: Number	Employment: Percentage	Number w/o Medical Center	Pct. Dis. w/o Medical Center
General Fund	7,319	39.8	—	49.4
Police Headquarters	1,796	9.8	—	12.1
Police District	2,327	12.6	—	15.7
Medical Center	3,595	19.5	—	—
Patterson Home	1,057	5.7	—	7.1
County Road	425	2.3	—	2.9
Community College	1,224	6.7	—	8.3
Sewer Disposal Districts	658	3.6	—	4.5
Total	**18,401**	**100.0**	**14,806**	**100.0**

SUFFOLK COUNTY

General Fund Total	7,265	61.4
Police Headquarters	753	6.4
Total w/o Police Headquarters	6,512	55.0
Police District	2,536	21.4
Nursing Home	330	2.8
Community College	898	7.6
Sewer Funds	406	3.4
Interdepartmental Operations & Service	235	2.0
Federal Grant Funds	127	1.1
All Other Funds	42	0.3
Total	**11,839**	**100.0**

General fund revenues to other funds plays a role in reducing the room for program changes or additions. There is no evaluative intent in these remarks. It is necessary to point out that as the governing authority in the County made choices about where revenues were needed most, problems of fiscal constraint for General Fund activities began to appear.

In the 1980-1990 decade, revenues rose by almost $67,000,000 and taxes by $78,000,000+. The tax rise was mainly the result of a sales tax increase of $68,000,000, while property taxes rose by $10,000,000. There were sharp decreases in Federal Aid, $24,000,000 and All Other Revenue of $40,000,000. These were counterbalanced in part by a rise in State Aid of $52,000,000. One reason for this rise in State Aid was the tremendous growth in costs for education of pre-school handicapped children. In 1990, for example, the Mental Health Department received over $12,000,000 — in constant 1983 dollars — which it did not receive for this program in 1980. This, however, was only part of the rise in State Aid for the General Fund.

What reasons were there for the $78,000,000 rise in taxes? Again examination of the five programs is inconclusive. The Imputed Tax requirements of the five rose by $6,000,000 in the decade. Debt Service requirements fell by $29,000,000. The remaining four rose by $35,000,000 as inspection of Table 3-31 shows. This is not sufficient to explain the program sources for a $78,000,000 tax rise for the General Fund in 1990.

Inspection of the 1980 and 1990 adopted budgets shows other functions and agencies which account for a good part of the need for taxes. Corrections had a $40,000,000 rise in expenditures. Only a few million dollars of State and Federal aid was provided in 1990. After discounting the inclusion of employee benefits from the 1990 total, roughly $7,400,000, this would leave an imputed tax rise of about $30,000,000. The Recreation and Parks Department had an expenditure increase of $11,000,000+. Some

user fees are increased, but this agency would require a few millions more in tax money. Public works had an expenditure increase near $12,000,000.

Again this would require the use of taxes to pay for a good part of the increased costs. The General Services Department showed an increase of roughly $13,000,000 in its appropriation from 1980 to 1990. Obviously, these agencies contain programs that have led to much of the rise in taxes from 1980 to 1990. However, without a more detailed examination, the precise sources for these increases cannot be pinpointed.

The State's Analysis of Current Operating Expenditures by Function

Since 1976 the State Comptroller has presented data on current operating expenditures by function. The data are available only to 1989. In constant 1983 dollars, from 1980 to 1989 total expenditures rose by over $200,000,000. See Table 3-33. Unfortunately for our purpose of General Fund analysis, much of this information is not useful. Most of the increase seems to have occurred in the police and health functions, most of which is outside of Nassau's General Fund. A great deal of the economic assistance data has been treated in the Social Services Analysis in the last section. The rise in education costs has already been reflected in the discussion of the education of pre-school handicapped children. The rise in General Government costs is relatively small. The overall impression then is that more intensive departmental analysis is needed for a better understanding of the functional sources of Nassau's increase in General Fund taxes from 1980 to 1990.

Summary of Major Findings

This report has presented data concerning revenues and taxes in Nassau County. The analysis focused on answers to these questions.

1. With the 1990 population practically equal to the 1960 population, why did overall revenues rise roughly 19 times and tax revenues approximately multiply eight times? See Tables 3-1 and 3-2.

2. While State and Federal aid combined were a slightly higher percentage level of total revenue in 1990 as compared to 1960, 18.5% compared to 15% respectively, the data show that for a number of years in the early 1970s they constituted well over 30% of county revenue. The decline to near the 1960 percentage level occurred while county revenue totals were rising to consistently high levels in the latter part of the 1980s. These phenomena lead to the following questions:

a) What was the nature of this proportionate decline in aid?

b) What are the reasons for the decline?

c) Will this new lower percentage level of aid persist?

3. What has been the revenue response of county government to these declines in aid?

4. What programs and/or agencies of county government have been responsible for generating major needs for revenue over time, and have these generations of revenue need changed in recent years?

5. What have been the tax implications of the various changes that can be identified?

A summary of major findings will show the extent to which these questions have been answered. In conclusion, these findings will be related to Nassau County's current fiscal crisis, and some questions on responsibilities and policies will be raised.

Findings

1. In constant 1983 dollars, Nassau's revenue grew from almost $300,000,000 in 1960 to $942,000,000 in 1970. By 1980, the total County revenue was $1,165,000,000 and rose to $1,244,000,000 by 1990. This 1990 level although high was a decline from the peak 1975-1979 average level of $1,308,000,000.

2. In this period, County imposed taxes for all purposes rose from $218,000,000 in 1960 to near $735,000,000. From decade to decade the increase of taxes were as follows:

1960-1970	$232,000,000
1970-1980	$ 70,000,000
1980-1990	$124,000,000

3. The pressure of the tax rise can be gauged by seeing the rise of taxes per capita in relation to personal income per capita. In 1960, County taxes per capita at $168 were equivalent to 1.5% of the personal income of $11,022. In 1976, County taxes of $510 were 3.3% — a peak — of the personal income of $15,678. In 1989 the County taxes of $605 per capita were equivalent to 2.8% of the personal income per capita of $21,544.

4. This rise of taxes as a percentage of personal income was part of an overall rise for all municipal governments, County, City, Town, School and Village, and the fire districts in Nassau.

These taxes in constant 1983 dollars were over $806,000,000 in 1960 and had reached a level of $2,154,000,000 in 1990. Per capita taxes rose from

$620 in 1960 to $1,620 in 1990, the highest absolute level reached in the 1960-1989 period. In percentage terms, this total of municipal taxes was equivalent to 5.6% of personal income per capita in 1960; peaked at 8.9% in 1976 with a total of $1,401; and the $1,620 of 1989 was 7.5% of personal income per capita.

5.Relatively, school district taxes have declined to less than half of all local taxes, mainly because of the infusion of sales taxes for County purposes. Refer back to Table 3-12. However, as a percentage of all property taxes, school taxes were fairly stable at 53%-54% for the thirty years.

6. Yet, absolutely, school taxes more than doubled from 1960 to 1989, going from $425,000,000+ to over $971,000,000, even as enrollments fell 42% below the 1960 level. Most of the rise had occurred by 1970 but it is still notable that school taxes rose another 25%.

7. As enrollment declined and taxes rose, school district taxes per capita went from $327 in 1960 to $731 in 1989. Most of this increase had occurred by 1970 at a level of $546, but from 1980 to 1989 per capita school taxes increased by $144, another 25%.

8. In the late 1960s, faced with the need to find additional revenue to support its programs — especially in the General Fund — the County turned to the sales tax. As sales tax revenues increased throughout the 1970s, less reliance was placed on property taxes as a source of revenue for the General Fund. See Table 3-18.

9. The County secured increases in the sales tax percentage. When Federal aid decline in the 1980s, including the deletion of Revenue Sharing funds much of which had been used for General Fund programs, and then new programs were added — especially the State mandated education of pre-school handicapped children — tens of millions in added revenue were required.. See Tables 3-13 and 3-15.

10. When sales taxes stopped growing, and in fact declined — in constant 1983 dollars — in 1989 and 1990, as expenditures increased the County turned to increased property taxes for the General Fund. See Tables 3-16, 3-17, and 3-18.

Analysis was made of factors influencing these growths of revenues and taxes. Some of the results are as follows:

11. Population growth was a very minor element in accounting for tax increases. See Table 3-14.

12. An important element was the establishment of special funds and the transfer of General Fund revenues to them on a large scale throughout the 1980s. In 1960 there was the General fund and three others, Police District, Capital, County Road besides a number of sewage districts. By 1990 four major funds had been added, Community College, Police Headquarters, Nassau County Medical Center, the Patterson Home.

13. In 1979, the total of General Fund transfers was $24,000,000+. Once the Police Headquarters fund was established in 1980, the transfers jumped to over $70,000,000, reached a peak of $124,000,000 in 1986 and were $108,000,000+ in 1990. See Tables 3-21A and 21B. In essence these were transfers of tax revenue.

14. Although the Medical Center and the Patterson Home do not have the authority to raise taxes, their consistent receipts of revenue from the General Fund — especially the large amounts received by the Medical Center from the mid 1980s onward — have made them important elements in the need for tax increases.

15. The Police Headquarters Fund, which has the authority to raise property taxes and does so, has been receiving roughly $50,000,000 a year in transferred sales taxes from the General Fund since 1980. As these transfers appear as interfund revenue in the County Budget for Police Headquarters, the tax costs of this fund appears only as the property tax part and is thus vastly understated, by a bit less than half in 1989 for example. In turn, the tax costs and needs of the General fund are overstated as a result of this practice.

16. When the functions or programs which became established in funds in 1960 are backdated and treated as funds from 1960 onward and their revenues and the taxes needed to meet expenditures are regarded as having been in those funds — as transfers out of the General Fund in effect — some interesting results appear. See Table 3-27.

a) In terms of total revenue

i.The General Fund, although increasing over three and a half times, has a lower share of total — less than half — in 1990 than in 1960.

ii.The Police District although increasing three times, had a lower share of revenue than in 1960.

iii.Police Headquarters with near seven times its 1960 revenue, had a higher share.

iv.Although sewage district revenues doubled, their share of total revenue fell by more than half.

v.Medical Center revenue increased by six times and the share of total rose from 1960 to 1990.

vi.Patterson Home revenue increased by more than ten times and share of total revenue increased.

vii.Community College revenue, starting from practically no base, increased over $66,000,000 in the thirty years, and its revenue share has grown steadily.

17. The one over-riding fact about taxes, regardless of changes in percentage share by fund, is the $517,000,000 rise in total from 1960 to 1990. The transfer analysis plus the backdating of functions was used to provide a better understanding of the sources of the increase for the entire thirty year pe-

riod and from one decade to another. See Table 3-28A. Overall, 83% of the total tax increase has arisen from the combination of General Fund and Police Department tax rises. A good deal of the rise in Sewage District and Community College taxes can be explained as the result of increases in areas served by sewage districts and of numbers of students, respectively.

18. Some other points that emerged from the fund-transfer analysis are as follows:

a) Although General Fund taxes increased by $266,000,000+ in the thirty years, except for 1970 — when sales tax collections had just about begun and property tax collections had not begun to fall — the share of total revenue has varied only slightly, around the 50% mark.

b) The Police Department total taxes grew four times from 1960 to 1990, to over $217,000,000. In this period, Headquarters taxes — taking account of the revenue transfers — went from $15,000,000 to $103,000,000 and virtually equalled the taxes collected by the District. Thus, although the total share of County taxes for the Department has risen since 1960, the major story here is the hugh rise of Headquarters taxes.

c) With the increases in students after the beginning years, the Community College share of taxes also grew.

d) Surprisingly, in spite of the large increases in total revenue from 1960 to 1990, the Medical Center — taken as embodying the County hospitals from 1960 onward — has required a relatively small tax increase of about $5,000,000 in the thirty year period. Essentially, the hospital functions of the County have required tax support from the beginning .

19. A decade by decade look at the changes in tax collection brought out the following:

a) The rise in taxes from 1960 to 1970 of $322,000,000+, was almost completely a General Fund and Police Department tax rise, about $304,000,000 of the total.

b) The rise in taxes from 1970 to 1980, was about $70,000,000. As General Fund taxes fell by $44,000,000 in this decade, Police Department taxes rose by almost $95,000,000. Thus the 1970-1980 decade can be characterized as that of the "Police Tax Rise".

c) The rise of $124,000,000 in taxes from 1980 to 1990 was due mainly to two elements. One was a $78,000,000 rise in General Fund taxes. The second was the imposition and assignment of a 1/4% sales tax for a Local Government Assistance Program which yielded $23,000,000+ in 1990. In this decade Police Department taxes declined slightly, but the Headquarters component increased $7,700,000 while the District tax fell by $10,000,000+.

20. An attempt was made to identify the sources of increase in General Fund tax requirements.

Five departments or programs were selected for analysis: Social Services, Health, Mental Health, Debt Service, Employee Benefits.

From 1960 to 1970 about $70,000,000 of the tax rise could be attributed to Social Service Department programs which had increased as a result of the Great Society Programs of the Federal Government. Another $44,000,000 was required for increases in Debt Service and $39,000,000 in added taxes to meet Employee Benefit expenditures. An analysis of Health-Mental Health functions showed a small increase in this decade. See Table 3-31. These explain roughly two-thirds of the need for tax increase in the 1960-1970 decade. Without further analysis, the other sources of the increase cannot be identified.

The 1970-1980 decade was marked by a $44,000,000 decrease in General Fund taxes. One reason for this, as noted earlier, was the large fall off in property taxes, $65,000,000 below the 1970 level. The department/program analysis showed the following. Taxes required to meet Social Service expenditures fell by $12,700,000. Part of the reason may have been the removal to Federal Supplemental Social Security rolls of aid to the Blind, Aged and Disabled. Another part may have been the removal of State and Federal Medical Assistance aid from the County budget, with payments being made by the State. Health and Mental Health Departments showed a slight increase. Debt Service showed a $20,000,000+ increase and Employee Benefits no real increase. Again, these are not sufficient to explain the overall decline in revenues, and analysis of other General Fund departments and programs should be made.

For the 1980-1990 tax rise of $78,000,000, analysis of the five programs shows a Debt Service decline of $29,000,000 while the remaining four rose by $35,000,000. One large reason for this rise was the newly mandated program for Education of Pre-School Handicapped Children. Other increases in tax requirements occurred for Social Services, about $8,000,000 and Employee Benefits, about $10,400,000. However, the net of roughly $6,000,000 from the five departments/programs is not sufficient to explain a $78,000,000 tax rise.

21. Inspection of the County Budgets for 1980 and 1990 shows other General Fund departments such as Corrections, Parks, General Services would be good candidates for further analysis to identify the sources of tax increase. Yet, this underscores a general point emerging from the decade by decade analysis of tax increases. While specific funds such as those in the Police Department can be identified as an important source of tax increases, the General Fund analysis points not to any one program or agency, but rather to a more generalized rise in the levels of expenditure from one decade to another

that affected many agencies and programs. Whether these were justified is not known. That some were mandated — like the pre-school handicapped education program — is known. As a result more detailed examination of departmental programs should be made, an examination that will deal with their missions, responsibilities, structure, expenditures and revenues for the 1960-1990 period. This examination has narrowed the arena for pinpointing some major sources of tax increase such as Police functions and the General Fund, and within the General Fund the rises in Social Service, Debt Service and Employee Benefit tax requirements. However, in examination of decade to decade changes, more work is required to determine why taxes continued to rise, especially for the 1980-1990 period.

22. Although the General Fund's share of all County levied taxes has remained fairly constant, — see Table 3-30 — the property tax share of General Fund revenue had fallen to 17% by 1980 and stayed at that level in 1990 — see Table 3-29 — this after 1989-1990 increases in property taxes. As long as sales taxes grew, this did not matter. Now, when it is not only Federal aid that has decreased, but major cuts are being made in State aid and sales tax receipts have flattened — even after an increase of one-half cent in 1991, the effects are felt throughout. Instead of transfers being made for the Police Headquarters fund in the proposed County Budget, it is proposed that the Headquarters property tax be raised dramatically. This should result in greater retention of sales taxes by the General Fund but apparently even this will not be sufficient as the rising welfare costs and other elements associated with the recession have played a large role in creating a need for higher property taxes in the General Fund. Thus, the County's fiscal condition and a recessionary economy that may continue for some time have created an even stronger need for identifying all the major sources of tax increase in the County budget.

23. These observations are given additional point by comparison of full time employment by fund for Nassau and Suffolk Counties. Nassau's total in 1990, with the Medical Center included was 18,401. Without the Medical Center, it was 14,806. Suffolk's total in 1990 was 11,839. Thus Nassau's total without the Medical Center was a full 25% higher. It can be argued that the reasons for Nassau's larger staff is that it has a larger Community College enrollment than Suffolks; that its nursing home is larger; that its police headquarters function includes emergency ambulance functions and personnel which Suffolk does not have at a county level. On the other hand, these are not sufficient to explain the larger General Fund total, the fact that the Nassau Police Headquarters staff exceeded Suffolk's by more than 1,000. These observations reinforce the need for comparative study of major departmental programs in both counties.

Three Decades: Developmental Stability and Fiscal Change

In contrast to Suffolk County, the years from 1960 to 1990 for Nassau can be characterized, relatively, as years of developmental stability. Nassau's major population growth had occurred in the post World War II years to 1960. The political structure of its municipal governments did not undergo major alteration, except for a weighting of votes on the County Board of Supervisors. A good deal of its capital infrastructure was in place, although there were still sizable investments in the County Center, the Medical Center, Patterson Home, sewage disposal and collection districts and roads. Yet the fiscal climate of the County changed dramatically.

Some of the sources of change were imposed on the County by the actions of Federal and State governments. As the fiscal analysis in this study shows, other sources must be sought within the County itself.

The basic scale of County operations was set in the 1960-1970 decade when revenues increased from $300,000,000 to $942,000,000, and taxes rose from $218,000,000 to $541,000,000. There was further significant growth to 1990, but the overall scale was set by this earlier increase. One large reason for this rise was the Great Society programs of the Federal Government, and with this, County expenditures for Social Services, Health and Mental Health, the Medical Center and Patterson Home rose by more than $300,000,000. Rises in sewage costs and debt service can account for another $100,000,000, and for the Community College another $30,000,000. After all of these are taken into account, there is still a total of roughly $288,000,000 revenue rise to explain in the 1960-1970 decade.

Analysis of Police funds accounts for $74,000,000 of the revenue increase, and $72,000,000 of this was a tax increase. The Police increased more in the 1970-1980 decade when revenue rose from $127,000,000 to $222,000,000, and practically all of the revenue increase was a tax rise. The remainder of the 1960-1970 revenue rise was in General Fund departments and programs that were not identified above. Employee Benefits accounted for $39,000,000. For the rest, some $185,000,000, there are no one or two specific sources to indicate. Probably the needs of Corrections — the jail — and related criminal justice services were partly responsible. Nevertheless, the impression gained is that there were not only specific "big ticket" items involved in the revenue and tax increases of this decade, but a generalized pervasive increase of costs and expenditures in Nassau County government.

Again, this is not an evaluative comment. Undoubtedly there were good reasons for many of the increases, but the pervasiveness of increase throughout all levels must be noted.

The 1970-1980 decade saw a $220,000,000 growth in total revenue with a decline in the General Fund total. As noted earlier the General Fund decline essentially resulted from changes in Social Service financing, and with this, General Fund tax requirements also declined. As the analysis showed there were revenue rises for Police, the Capital Fund, Community College and Medical Center. The tax rise, however, was mainly a Police tax increase. Thus, in this decade the major rises in revenue and taxes were internally generated.

In the 1980-1990 decade, the revenue growths largely emerged from the General Fund and the Medical Center, with the Police funds relatively stable in total for both revenue and taxes. A large part of the tax growth was in the General Fund. A significant part of this can be explained by the dramatic increase of costs for the State mandation "Education of Pre-School Handicapped Children". Yet with the State furnishing about half of the costs for this program, and Debt Service $29,000,000 lower in 1990 than in 1980, the available data again do not point to any one dominant source for the General Fund tax rise. Again, the criminal justice function is one candidate for some of the increase, but preliminary inspection of the Parks and General Service budgets indicate need for closer and detailed examinations of departmental functions. Again, the overall impression is that of a pervasive rise in the expenditure levels of government operations, much of which cannot be ascribed to outside forces or imposed mandates. Instead the impression is one of endemic forces in the way in which County government operates with regard to what the County's citizens want and are willing to pay for and with regard to what public employees want and can get from their government.

In recent weeks, the current plight of the County Budget, with deficit estimates of $150,000,000 or more have been in the news. County employees have been furloughed, and there is talk about wage freezes. In the report on Suffolk County Operations references were made to the effects of these on productivity and morale and a wage freeze as a hidden tax on employees as inflation continues. On the other hand the rises in Employee Benefits have also been substantial over the years and are one area needing further investigation in regard to restraint or stabilization.

The Suffolk report also noted the Bi-County Jail Overcrowding Study and its recommendations. Improvements in the procedures for processing and retention of criminal defendants were suggested to reduce jail population and reduce costs. The report also dealt with need for review of Police Department activities, and of the necessity for uniformed services at all levels of operation. To this, a question can be added about the necessity of a Headquarters Operation which employed 1,800 people in 1990. The report on Suffolk County Operations questioned a 1980-1990 increase in Headquarters staff from 486 to 753. In view of the similar population size of both counties, this difference in Headquarters employment should be subjected to intensive review.

Other comments in the Suffolk report apply for Nassau also with regard to State mandates preventing saving on Social Service expenditures for heating oil for welfare clients. As well, the questions raised in the Suffolk report apply for Nassau with regard to State regulations governing the operation of the program for education of pre-school handicapped children.

In concluding this report a major point needs to be made. In per capita income, Nassau is one of the richest counties in the United States. It also has one of the highest tax burdens. In the past, the increases in income have made these tax burdens supportable for most. Now with economic recession, a rising unemployment and increased welfare rolls and expenditures, the number of those who must be concerned with the rising costs of government, and the depth of their concern have grown greatly. Local governments can no longer count on the State or Federal government, or increasing sales taxes to bail them out of deficit situations, to allow continuous increases in programs and costs without demonstrations of badly needed or deserved public benefit. Concern for the public good and establishment of guidelines and more informed and timely processes governing budget making and public expenditures in relation to this good should be major considerations in future decisions on expenditure of public resources.

....Chapter Four

Suffolk County Operations
Revenues and Expenditures
1960-1990

Note:

This Chapter was originally Working Paper No.2

COUNTY GOVERNMENT REVENUES, SUFFOLK 1960-1989

In 1990 Suffolk's County government had revenues amounting to more than $1,250,000. Over 61% of these revenues, about $770,000,000 came from property and sales taxes; 16% from State revenue; 10% Federal; and the balance from a variety of fees, charges, fines, etc. Total revenue in per capita terms for 1990 was $946. Property tax revenue was $279 and sales tax revenue was $304 for a total tax revenue of $583. See Table 4-1.

These revenue and tax estimates include all the funds and services associated with county government, including; the Community College, the Police District, sewer funds, the County Nursing Home and numerous special grant funds. It is notable that four of these funds accounted for nearly 94% of all county government expenditures. They are: the General Fund, which deals with the general operations of county government including executive and legislature functions, social and health services, probation and correctional activities and a host of smaller agencies; the Police District; sewer district funds; and the Community College. The largest collector was the General Fund with about 70% of the total in 1990.

In 1960, county government revenues were $30,348,000, about one-fortieth of the 1990 level. There were no sales taxes then, and property taxes at $19,164,000 were 63% of total revenue. State aid was 19% and Federal aid near 5%. Total revenue was $46 per capita, and property tax revenue came to $29. There were no county sewer funds in 1960; but the General Fund, Police District and Community College accounted for $26,700,000 or nearly 88% of the total revenue. The General Fund component was 72% of this total.

Reflection about these data raise a number of questions that should be answered. To some extent analyses of revenues give answers to these questions. Some major questions are as follows:

- With population doubling in the 30 year period, why overall revenues rise roughly 40 times and tax revenues approximately multiply at the same level? See Table 4-2.
- While State and Federal aid combined were a slightly higher percentage level of total revenue in 1990 as compared to 1960, the data show that for a number of years in 1977-1979 they constituted 42%-48% of county revenue. The decline to near the 1960 percentage level occurred while county revenue totals were rising to consistently high levels in the latter part of the 1980s.

These phenomena lead to the following questions:

  - What was the extent of the decline in combined aid?
  - What are the reasons for the decline?
  - Will this new lower level of aid persist?
- What has been the revenue response of county government to the declines in aid?
- What programs and/or agencies of county government have been responsible for generating major needs for revenue over time, and have these generations of revenue need changed in recent years?
- What have been the tax implications of the various changes that can be identified?

TABLE 4-1
Total Revenue by Major Type, Current, and Constant 1983 Dollars, Suffolk County
1960, 1970, 1980, 1990
($000)

	Total Revenue	*Property Taxes*	*Sales Tax*	*State Aid*	*Federal Aid*	*All Other Revenue*
			Current Dollars			
1960	30,348	19,164	-	5,790	1,496	3,898
1970	187,292	70,968	47,294	29,857	23,513	15,660
1980	688,055	169,129	158,803	81,634	182,671	95,818
1990	1,250,783	368,219	401,996	204,002	126,265	150,301
			Constant 1983 Dollars			
1960	100,330	63,356	-	19,142	4,946	12,887
1970	454,183	172,097	114,688	72,403	57,019	37,796
1980	837,363	205,830	193,263	99,349	222,311	116,611
1990	901,815	265,486	289,839	147,085	91,037	108,367

TABLE 4-2
Suffolk County Population 1960-1990

Year	*Population*
1960	666,784
1970	1,127,030
1980	1,284,231
1990	1,321,864*

*Preliminary Source: U.S. Census

Revenues in Constant Dollars and Per Capita Changes

One large reason for the increase in revenues has been inflation. As the accompanying Table 4-3 shows, a dollar spent in 1960 was equivalent to 3.306 dollars in 1983. A dollar spent in 1990, was equivalent to .721 (seventy-two and one half cents) of a 1983 dollar. With use of this equivalent value index based on a constant 1983 dollar, the following pictures emerge. For the balance of this paper, all revenues and expenditures will be expressed in constant dollars; unless otherwise noted.

The 1960 constant dollar total revenue was over $100,000,000. Through the 1960s to 1970, when the period of greatest population growth was experienced — growth from 667,000 to 1,124,000 — total revenue grew to a level of $454,000,000. In the next decade, as the rate of population growth slowed, rising to over 1,284,000, total revenue was at more than $837,000,000 — having declined from a peak of $968,700,000 in 1978. Actually in the period from 1976 onward, in constant dollars, total revenue was often well above the $800,000,000 level. A 1980s peak of $966,000,000 was reached in 1989 but was still below the $968,700,000 reached in 1978. In 1990 the total revenue in constant 1983 dollars was $901,815,000. See Chart 4-1.

In this thirty year period there were major changes in programs and in revenue services that led to these overall changes in revenue level. The growth of population and the demand for services was a large factor in moves to generate more revenues, especially in the 1960-1970 decade. The adoption of a county-wide sales tax was a recognition of the need for revenue to meet these demands. The explosive growth of Federal aid programs in the 1970-1980 decade — including Federal revenue sharing — generated added needs for State and local matching funds for many of these programs. In the 1980s, the drastic cutbacks in Federal aid were partly offset by increases in State aid — but much of this increase was not for the same programs formerly served by Federal aid but for new or greatly expanded programs such as Education of Pre-School Handicapped Children. Increases in sales tax revenue also helped to offset the declines in Federal aid. However the decline in sales tax revenue from 1987 onward, put increasing pressure on the property tax as a source of revenue. This pressure has been exacerbated by the pattern of property tax levies that emerged in the early 1980s in relation to the two year cycle of elections to the County legislature and the four year cycle of County Executive elections. The even numbered years before an election show greatly lowered property tax levies. The odd numbered years, after the election, show much higher levies. Thus, in constant dollars, 1983 is roughly

TABLE 4-3
Equivalent Value Index for All Urban Consumers, New York-Northeastern New Jersey, All Items, Series A 1959-1989, with 1983=100.0

Year	*Index*
1959	337.1
1960	330.6
1961	327.6
1962	322.8
1963	316.1
1964	311.0
1965	306.0
1966	296.0
1967	288.6
1968	276.7
1969	260.5
1970	242.5
1971	229.2
1972	219.8
1973	206.6
1974	186.6
1975	173.2
1976	163.7
1977	155.6
1978	147.2
1979	135.4
1980	121.7
1981	110.8
1982	104.7
1983	100.0
1984	95.2
1985	91.8
1986	88.9
1987	84.7
1988	80.7
1989	76.5
1990	72.1

Source: Long Island Regional Planning Board from data furnished by the U.S. Bureau of Labor Statistics.

$42,000,000 higher than 1982; 1985 is $131,000,000 higher than 1984; 1987 is $32,000,000 higher than 1986; 1989 is $88,000,000 higher than 1988, and 1990 is $46,000,000 lower than 1989. See Chart 4-2.

Overall, the impression of increasing pressure on taxes, especially the property tax in the 1980s is confirmed by averaging the various major revenue types for the 1970-79 period and the two five year periods in the 1980s decade, 1980-1984 and 1985-1989.

The data show that the increases in average total revenue, even as Federal aid declined, represent an amount of over $200,000,000 from 1970-1979 to 1985-1989. Over $130,000,000 of this average increase occurred from 1980-1984 to 1985-1989. See Table 4-4. The major part came from rises in sales tax collection but this was not sufficient by itself, and sizable rises in property tax collections also were necessary, plus added State aid and other local County income to offset the Federal aid decline. Thus, as Sales Tax collections did not increase after 1987 — the 1990 constant dollar sales taxes show a decline of $11,000,000 from 1989 level — the pressure on other revenue sources, especially property taxes increased greatly. Even the alternating up and down swings of property taxes in the 1980s, the overall property tax level was significantly higher than in the 1970s. See Chart 4-3.

Per Capita Revenue and Tax Rates

Per capita analysis of the revenue data in each decade adds to the picture of revenue increase shown by the aggregate data in the previous sections. See Table 4-5. In each decade, per capita total revenue has increased, and was roughly four times greater in 1990 than in 1960 standing at $682 compared to $150. Total tax revenue per capita grew by roughly the same proportions, going from $95 to $420. The combined sum of State and Federal aid in 1990 stood at five times the 1960 level. However, in 1980 this combined sum of $258 was over seven times the 1960 level mainly because Federal Aid was over twenty-five (25) times the very low 1960 per capita level of $7. By 1990 this Federal aid level per capita at $69 was the lowest of any of the five major revenue types shown in these tables.

When the averages of per capita tax revenues are viewed in the same way that total revenues were just presented, the increasing pressure on taxes emerge almost as sharply. Combined taxes per capita rose almost by 50% from 1970-1979 period to the 1985-1989 period. Had it not been for the sharp rises in personal income, the impacts in relation to personal income per capita would have been sharper, and at one point, in 1985, exceeded the previously high levels of 1977-1978.

Per Capita Tax Revenue and Personal Income Per Capita, 1960, 1970, 1980, 1989*[1]

In the thirty years from 1960 to 1989 personal income per capita almost doubled in constant 1983 dollars, going from $8,715 to $17,191. The largest rise occurred in the 1980-1989 period, a rise of $4,667 and 37.3%, more than double the 1970-1980 percentage gain. See Table 4-6.

County taxes as a percentage of personal income went from 1.1% to 2.7%. Most of the increase in relation to income occurred in the 1960-1970 period when the new county charter was taking effect, and

TABLE 4-4
Average Revenue by Major Type of Revenue
Suffolk County 1970-1979, 1980-1989, and 1990
(Thousands of Constant 1983 Dollars)

Type of Revenue	*1970-1979*	*1980-1984*	*1985-1989*	*1990*
Total Revenue	718.0	788.2	920.6	901.8
Property Taxes	196.9	209.0	274.0	265.5
Sales Taxes	167.2	200.8	295.4	289.8
State Aid	97.9	117.6	144.4	147.1
Federal Aid	182.7	164.2	106.0	91.0
All Other Revenue	73.4	97.0	100.6	108.4

[1] As per capita income data for 1990 were not yet available, the 1989 data were used for comparison.

Chart 4-1

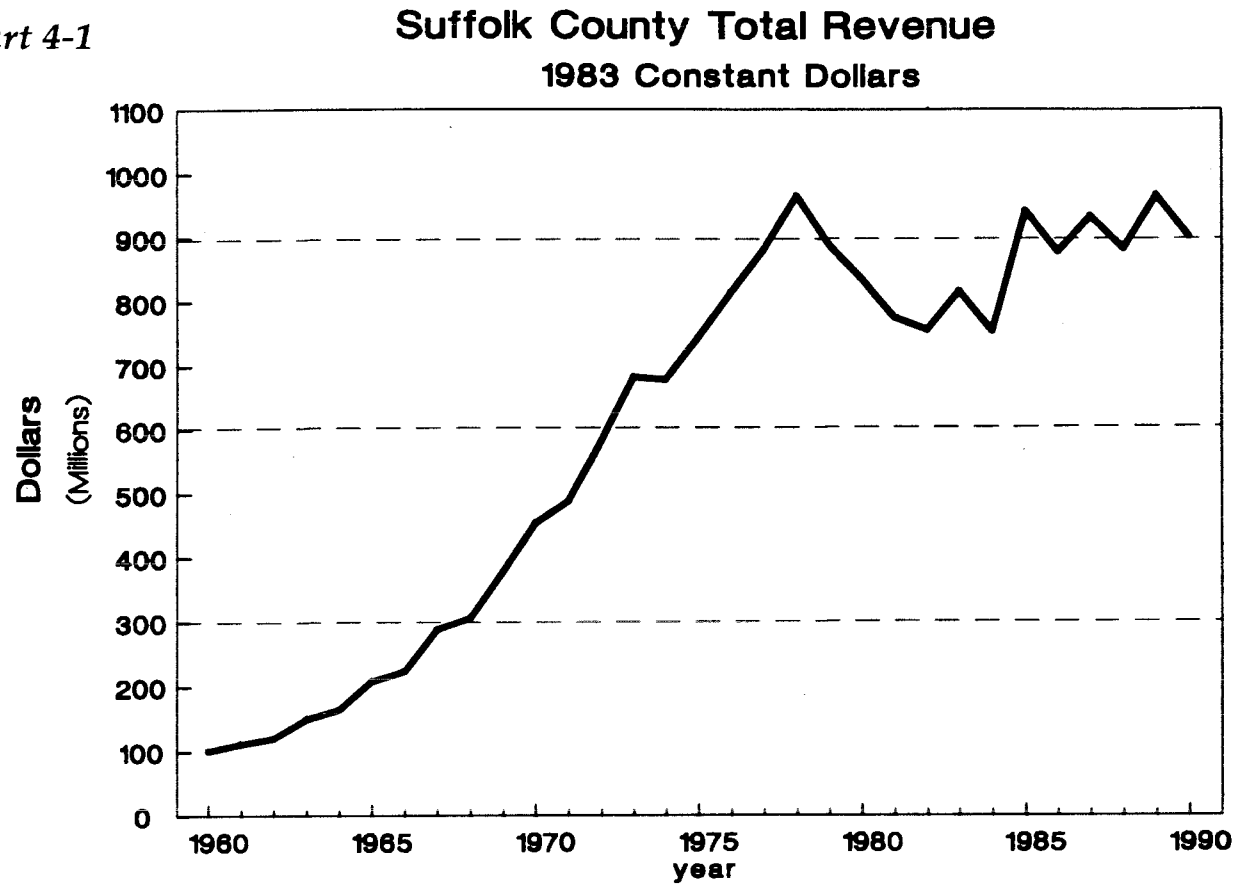


Chart 4-2

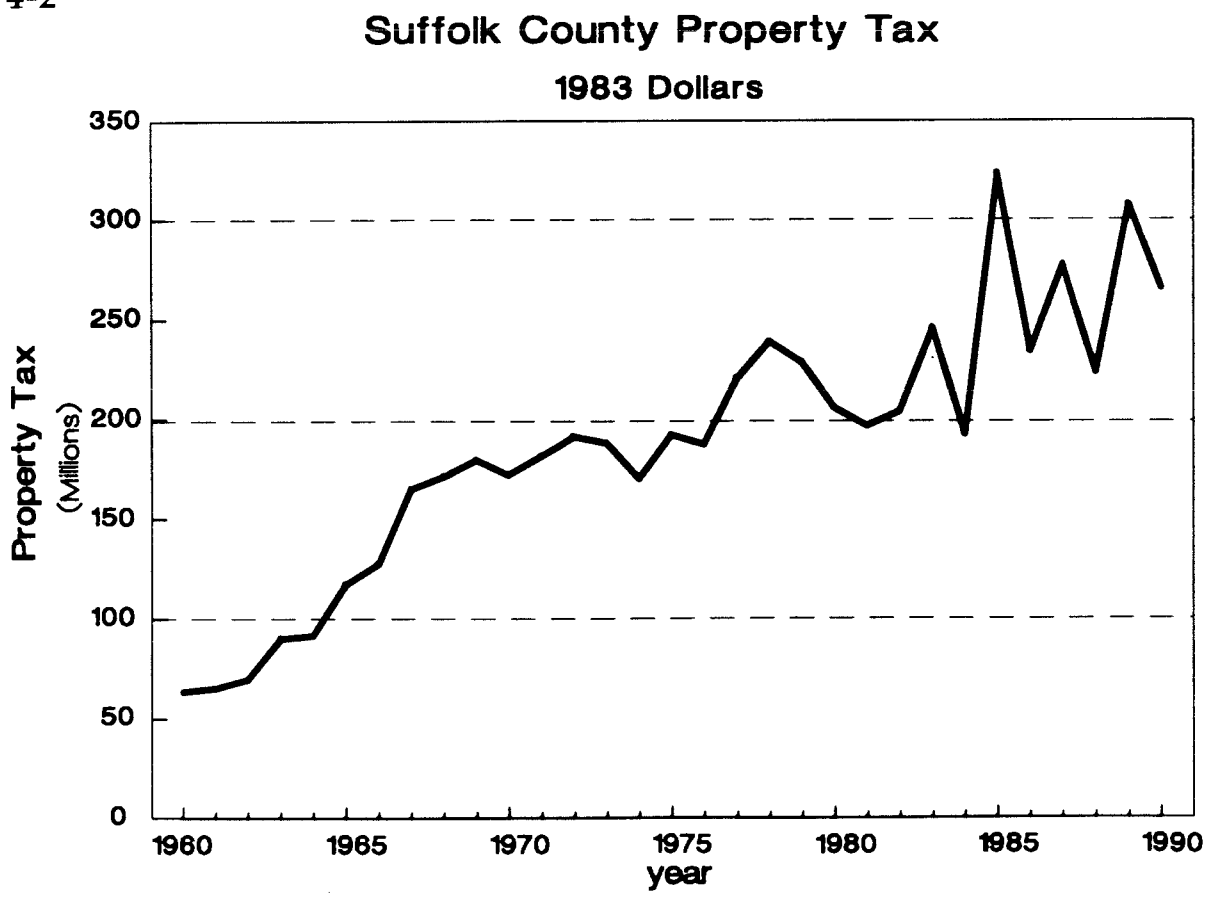
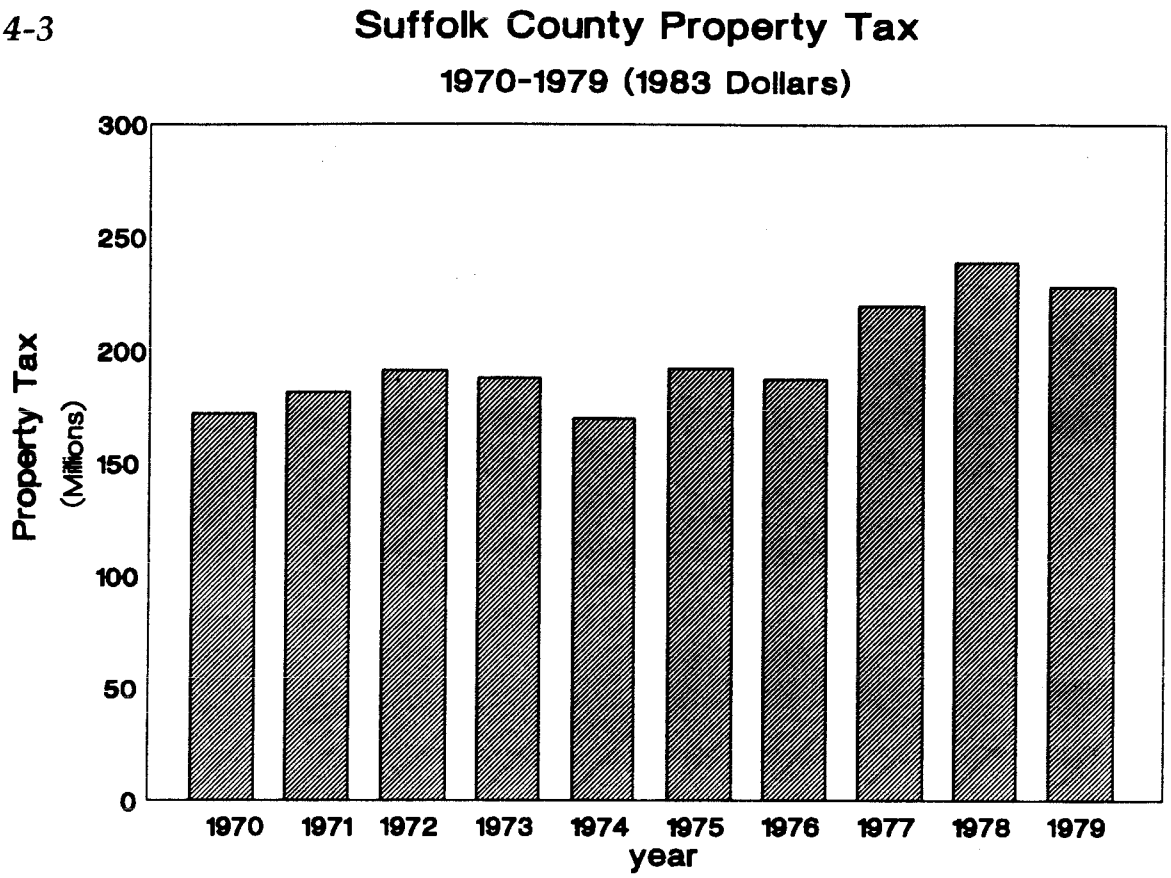


Chart 4-3


Suffolk County Property Tax
1970-1979 (1983 Dollars)
Property Tax
(Millions)
300
250
200
150
100
50
0
1970
1971
1972
1973
1974
1975
1976
1977
1978
1979
year

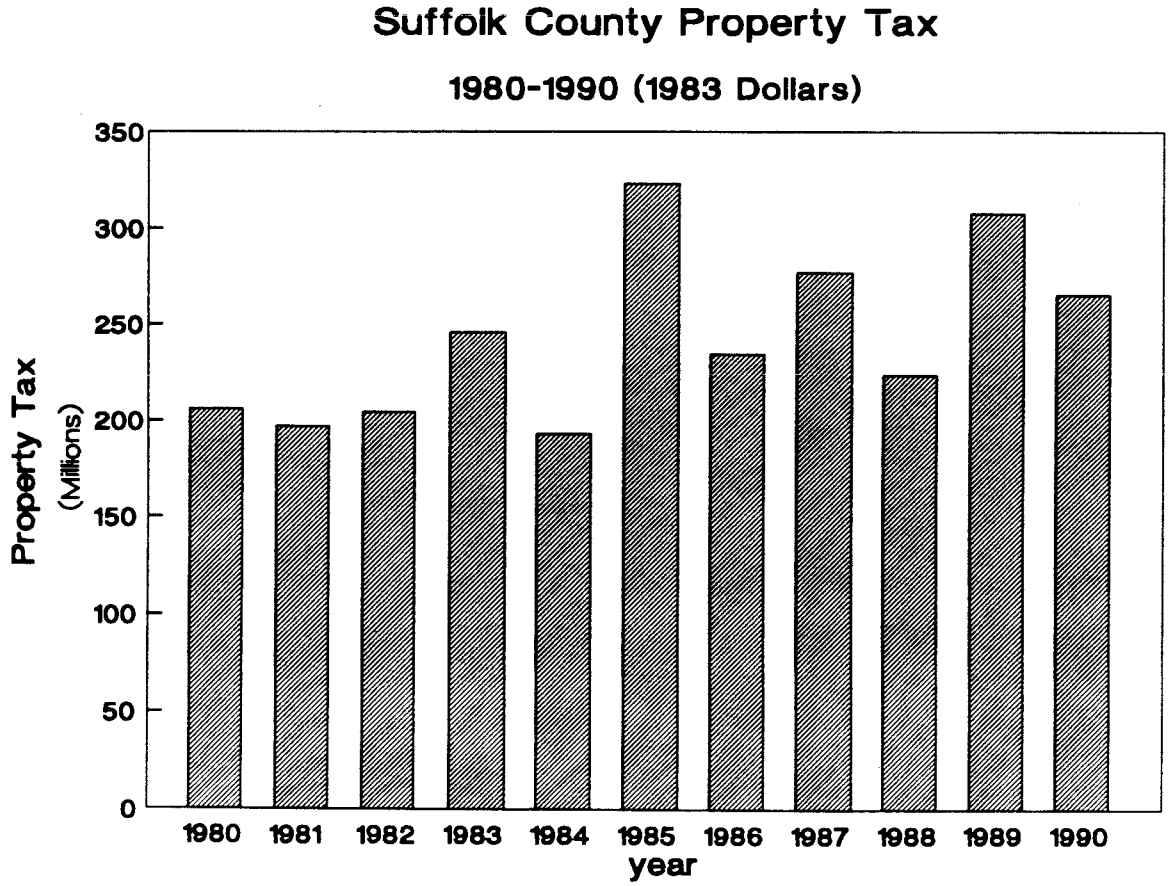

Suffolk County Property Tax
1980-1990 (1983 Dollars)
Property Tax
(Millions)
350
300
250
200
150
100
50
0
1980
1981
1982
1983
1984
1985
1986
1987
1988
1989
1990
year

TABLE 4-5
Per Capita Revenue by Major Type, Suffolk County 1960, 1970, 1980, 1989
(Constant 1983 Dollars)

Type of Per Capita Revenue	*1960*	*1970*	*1980*	*1990*
Total Revenue	150	403	652	682
Tax Revenue	95	255	310	420
Property Tax	95	153	160	201
Sales Tax	-	102	150	219
Aided Revenue	36	115	258	180
State Aid	29	64	80	111
Federal Aid	7	51	178	69
All Other Revenue	19	33	84	82

responsibilities for major functions were shifted from the towns to the county. Thus in 1970 the tax revenues to support these new county level responsibilities had grown to 2.4% of personal income.

Therefore, although per capita personal income — in constant dollars — had increased by 22% in the 1960-1970 period, the rise in taxes as a percentage of personal income is not surprising.

In the periods 1970 to 1980 and 1980-1989 per capita personal income rose 17.5% and 37.3% respectively. In the 1970-1980 period the county tax load percentage of personal income was as 2.7%-2.8% four years of the decade, and 2.5% in 1980. In the 1980-1989 period, the tax load was 3% in one year and at 2.7% in three other years, including 1989. See Table 4-7. Undoubtedly, these relatively high percentage years in the 1980s are traceable to the practice of significantly raising and lowering property taxes in relation to legislative and executive elections. If the 1980-1989 taxes as a percentage of per capita personal income had been averaged, it would have been 2.54%. From 1970 to 1979 the average was 2.53%.

Yearly variations show a low of 2.2% and a high of 3%, a variation of more than one-third in tax levels. The largest part of the variation occurred with property taxes which showed as much as a 60% difference — 1980-1989 — in relative tax loads from one year to another — 1% to 1.6% of personal income per capita.

While the data do not show that in relation to personal income there was a significant change in county tax load from 1970 onward, there is another way of looking at these results. In spite of the fact that the rate of gain in per capita income had more than doubled from 1980 to 1989, county tax revenues kept pace, so that the relative tax burden did not decrease. In assessing this result, it must be remembered that use of phrases like "average" and "relative burden" includes many families and persons

TABLE 4-6
Personal Income per Capita
Suffolk County, 1960-1989

	Current Dollars	*Constant 1983 Dollars*
1960	2,636	8,715
1961	2,467	8,803
1962	2,829	9,132
1963	2,821	8,917
1964	2,873	8,935
1965	2,958	9,051
1966	3,151	9,327
1967	3,408	9,835
1968	3,735	10,334
1969	4,079	10,626
1970	4,395	10,658
1971	4,709	10,793
1972	5,110	11,232
1973	5,501	11,365
1974	5,956	11,113
1975	6,357	11,010
1976	6,793	11,120
1977	7,356	11,445
1978	8,075	11,886
1979	8,968	12,143
1980	10,291	12,524
1981	11,755	13,025
1982	12,391	12,973
1983	13,239	13,239
1984	15,246	14,514
1985	16,545	15,188
1986	17,962	15,968
1987	17,782	16,755
1988	21,200	17,108
1989	22,442 est.	17,191 est.

Source: U.S. Bureau of Economic Analysis

TABLE 4-7
Tax Revenue per Capita as a Percentage of Personal Income per Capita, Suffolk County 1960, 1970, 1970, 1989 (Constant 1983 Dollars)

	YEAR			
	1960	*1970*	*1980*	*1989*
Personal Income per Capita	8,715	10,658	12,586	17,191
Combined Tax Revenue per Capita	95	255	310	464
Property Tax per Capita	95	153	160	236
Sales Tax per Capita	—	102	150	228
Percentage of Personal Income per Capita				
Combined Taxes	1.1	2.4	2.5	2.7
Property Tax	1.1	1.4	1.3	1.4
Sales Tax	—	1.0	1.2	1.3

living on lower incomes which may not increase or change in conformance with the economy. Consequently increases in the overall level of taxes, or sharp year-to-year changes in which property taxes can vary by forty and sixty per cent capita, can cause severe hardship for many persons. In these circumstances, two elements at least require further examination. First, some of the possible reasons for this "standing in place" should be examined. Second, the effects of county government taxes do not stand alone, but are part of an overall picture which includes schools, towns, villages, special district costs, etc. Tax data for the school districts, towns and villages are readily available through 1989 and county tax data can be examined with these, to ascertain impacts in relation to income. The 1990 data for all levels of government are not yet available.

Taxes for All Levels of Municipal Government

In 1960, taxes for all levels of municipal government in Suffolk County — county, towns, villages, schools and fire districts — came to $319,000,000 in constant 1983 dollars. By 1970, they had risen to over $900,000,000, reached nearly $1,300,000,000 by 1980 and came to $1,816,000,000 by 1989. Thus there was roughly a six fold increase in the tax cost of running Suffolk's municipal governments in thirty years. See Table 4-8.

Part of this increase can be explained by the necessity to serve a larger population. Use of per capita data allows the influence of this factor to be accommodated. When this is done, total municipal taxes per capita were $478 in 1960; were $811 in 1970; were $1,007 in 1980; and stood at $1,378 in 1989. The largest numerical increase, at $370, occurred in the 1980-1989 period. See Table 4-9.

Before making any assessment of these data, two facts should be noted. First, before 1969 there were no sales taxes. From 1969 onward, sales taxes have been an important factor, accounting for 16% to over 18.5% of total revenue — for all levels of municipal government, county, towns, school districts, etc. — in the years after 1983[2]. These sales tax percentage levels are much higher than those shown in the 1970s. Conversely this means that property taxes have comprised 82%-85% of tax revenue in the 1984-1989 period.

Second, property taxes are not all derived from residential sources. For the County as a whole 75%-80% of the property value is residential and the proportions vary by town. Thus use of per capita tax levels somewhat overstates the impact on personal income. Yet, the use of an overall figure provides a measurable and easily understood gauge of tax impacts on the people of the county. See Table 4-10.

How do these combined municipal tax levels per capita look in relation to personal income per capita? In the early 1960s they amounted to a bit over 5% of personal income. From 1971 through 1980 they were at 8% or better, reaching a peak of 9.2% in 1977. Since 1980 they have varied from the low 7.3% of 1984 to the high 8.2% of 1983 — a variance related to the practice of lowering and raising property taxes in relation to election years. IN 1989, these taxes per capita were equivalent to 8% of personal income per capita. See Table 4-11.

How do these combined municipal tax levels per capita look in relation to personal income per capita? In the early 1960s they amounted to a bit over 5% of personal income. From 1971 through 1980 they were at 8% or better, reaching a peak of 9.2% in 1977. Since 1980 they have varied from the low 7.3% of 1984 to the high 8.2% of 1983 — a variance related to the practice of lowering and raising property taxes in relation to election years. In 1989, these taxes per capita were equivalent to 8% of personal income per capita. See Table 4-11.

Overall inspection of the data show that in relation to income, the combined load of municipal taxes — both property and sales — were generally at a lower

[2] The sales tax revenues have mainly been used by the County. The recent one-quarter cent allocation for watershed protection does provide a limited share to Town governments.

TABLE 4-8
Taxes by Municipal Government Level Suffolk County 1960, 1970, 1980, 1989*
(Thousands of Constant 1983 Dollars)

	1960	*1970*	*1980*	*1989*
County Total	63,356	286,785	399,093	612,547
Property Taxes	63,356	172,097	205,8350	311,558
Sales Taxes	—	114,688	193,263	300,989
Towns	61,621	109,271	1,534,878	2,532,842
Villages	13,247	18,765	210,738	30,595
School Districts	171,009	478,911	689,038	875,929
Fire Districts	9,796	19,701	30,269	44,534
All Municipalities	319,029	913,430	1,294,035	1,816,447
Property Taxes	319,029	798,742	1,100,772	1,515,457
Sales Taxes	—	114,688	193,263	300,989

*These data were carried only to 1989 because the date for all municipal levels of government were not available for 1990.

TABLE 4-9
Per Capita Taxes by Municipal Government Level Suffolk County 1960, 1970, 1980, 1989
(Thousands of Constant 1983 Dollars)

	1960	*1970*	*1980*	*1989*
County Total	95	255	310	464
Property Taxes	95	153	160	236
Sales Taxes	—	102	150	228
Towns	92	97	121	192
Villages	20	16	16	23
School Districts	256	428	537	665
Fire Districts	15	17	24	34
All Municipalities	478	811	1,007	1,378
Property Taxes	478	709	857	1,150
Sales Taxes	—	102	150	228

level in the 1980s than in the 1970s. These results are contrary to the impressions generated by the controversies over tax levies in the last few years. Can the controversy and these results be understood in relation to each other?

Apparently a number of elements came together. Examination of the data show that from 1986 to 1988, the local tax percentage of personal income was in the mid 7% range. In 1989, it jumped to 8% from 7.4%. One major factor in this was the rise in county property taxes which from 1988 to 1989 jumped $130,000,000 in current dollars — 46.5%; about $88,000,000 in constant dollars — 39.3%; about $66 per capita — 38.8%; and increased from an equivalent of 1% of personal income per capita to 1.4%, — a 40% jump. Thus, in any way the 1988-1989 comparison is examined, there was a sizable increase. Yet property tax variations of this kind were experienced throughout the 1980s. This presentation is not meant as a defense or justification or condemnation of any of these increases. It does point out that part of the concern over them has been generated by the wide swings of tax level approved by the county legislatures and executives in these years. Surely some of the same practices existed in years past but until the 1980s year-to-year property tax changes of such substantial magnitude did not occur. The 1990 lowering of the county property tax follows the same pattern.

A second element shows in relation to school taxes — which are all property taxes. In 1960 school taxes at $51,700,000 were one twenty-second of the 1989 level of $1,145,000,000. When translated to constant dollars the respective totals are $171,000,000 and $876,000,000, about 1:5 ratio. In constant dollars, school taxes reached one peak of

TABLE 4-10
Full Value of Taxable Property by Major Type
Suffolk County 1991(Billions of Current Dollars)

Type	*Full Value of Property*	*Percentage Distributions*
One, Two and Three Family Residential	57.9	75.8
Commercial, Industrial Apartment	10.5	13.8
Vacant and Farm	6.6	8.6
Utilities	1.4	1.8
Total	**76.4**	**100.0**

Source: New York State Board of Equalization and Assessment

TABLE 4-11
County, School Districts and All Municipal Government Taxes as a Percentage of Personal Income per Capita, Suffolk County 1960-1989

Year	*Municipal Govt.*	*County*	*School Districts*	*TOTAL*
1960	1.5	1.1	2.9	5.5
1961	1.4	1.0	2.8	5.2
1962	1.4	1.0	2.9	5.3
1963	1.4	1.3	3.2	5.9
1964	1.3	1.2	3.3	5.8
1965	1.5	1.4	3.5	6.4
1966	1.4	1.5	3.4	6.3
1967	1.2	1.7	3.4	6.3
1968	1.3	1.6	3.5	6.4
1969	1.3	2.0	3.6	6.9
1970	1.2	2.4	4.0	7.6
1971	1.3	2.3	4.4	8.0
1972	1.4	2.4	4.4	8.2
1973	1.4	2.7	4.5	8.6
1974	1.3	2.5	4.5	8.3
1975	1.4	2.6	4.7	8.7
1976	1.4	2.6	4.9	8.9
1977	1.5	2.8	4.9	9.2
1978	1.4	2.8	4.8	9.0
1979	1.4	2.7	4.6	8.7
1980	1.2	2.5	4.3	8.0
1981	0.9	2.3	4.1	7.7
1982	1.2	2.4	4.2	7.8
1983	1.4	2.7	4.1	8.2
1984	1.3	2.2	3.8	7.3
1985	1.8	3.0	3.7	8.0
1986	1.3	2.5	3.7	7.5
1987	1.2	2.7	3.7	7.6
1988	1.3	2.4	3.7	7.4
1989	1.4	2.7	3.9	8.0

$747,000,000 in 1978, went below $700,000,000 for a few years and then from 1983 onward began a steady climb to the 1989 figure. See Chart 4-4. The total rise in school taxes in the 1980-1989 period totaled $186,000,000, about a 12% overall gain. One difference between county and schools is that school taxes increased steadily without dramatic one-year swings. Nevertheless, the combined effects of increased school and county tax increases accounted for $400,000,000 of the $522,000,000 rise in taxes from 1980 to 1989, some 76% of the total increase. Another interesting aspect of the analysis is that the towns accounted for close to 19% of the increase, near $98,000,000. This will be analyzed in another phase of this study.

When sales taxes are counted as part of the total local tax burden, the data show that in spite of the $186,000,000 rise, school taxes declined as a proportion of the local tax burden in the years from 1985 to 1989, falling almost consistently to below half of the total. A more usual measure is that of school taxes as a percentage of all local government property taxes. Even here, the last seven years of the 1980s decade have shown a lowering of the school tax share under the percentages shown in the 1970s. Yet with all of these changes in relative shares of the tax burden, the level of school taxes did rise significantly in the 80s decade; This showed in the per capita level which went up almost 24% from $537 to $665. See Table 4-9. It showed in the fact that school districts were still the single most significant source of tax load. It showed in the fact that, although school taxes as a percentage of personal income per capita were below the level of the 1970s when they ranged from 4.4% to 4.9% of personal income, they were still the highest in the 1980s at 3.7% to 3.9% — with the latter occurring in 1989, and it is possible that under the conditions of the school contract settlements of the last two years, such taxes could have climbed back to over the 4% level. See Table 4-11 and Chart 4-5.

These concerns are reinforced by another set of data. In 1976, pupil enrollment reached a peak of 331,000. By 1989, enrollment was 221,000, a drop of almost one-third. In 1976 school taxes, in constant dollars were a bit over $700,000,000 compared to the $875,000,000 of 1989. This represents a 25% increase in tax costs as enrollment declined by one-third. In terms of taxes per enrolled pupil, the results are dramatic. The 1989 tax revenue per enrolled pupil is $3,961 versus $2,116 in 1976, an 87% rise. See Table 4-12 and Chart 4-6.

The argument has been given that increased State education mandates for dealing with handicapped students, for assisting slower students, for

TABLE 4-12
Number of Enrolled Pupils
School District Taxes per Enrolled Pupil and School District Taxes as a Percentage of All Municipal Taxes and Property Taxes ,
Suffolk County, 1960, 1970, 1980, 1989

	1960	*1970*	*1980*	*1989*
Number of Enrolled Pupils	135,907	299,291	295,861	221,151
School District Taxes ($000 Constant 1983 Dollars)	171,009	478,911	689,058	875,929
School District Taxes per Enrolled Pupil (Constant 1983 Dollars)	1,258	1,600	2,414	3,961
School District Taxes as a Percentage of All Municipal Government Taxes	53.6	52.4	53.3	48.3
School District Taxes as a Percentage of All Municipal Government Property Taxes	53.6	59.9	62.7	57.8

providing higher requirements for high school graduation, etc., has led to this escalation of costs. Since 1980, the overall tax rise has been over $1,500 per enrolled pupil. From 1984 to 1989 the rise was $1,173 or 43% of the 1984 tax revenue of $2,788 per pupil. With the slowing of the Long Island economy, the rise of unemployment and the many reported rises in school contract settlements plus other increasing costs at well above inflation rates, concern about an increasing pressure of school taxes on personal income are merited.

This review of tax pressures at other levels of local government shows that the county has not been alone in dealing with a need to control costs. The rises in per capita tax costs in recent years have been supportable only because the local economy was doing well. This does not argue that these rises were either justified or unjustified, only that the rise in per capita income made them bearable. However, with the economic uncertainties of the current 90s, and the absolute as well as relative downturn of sales taxes, there is reason for everyone to be concerned about the future.

Per Capita Revenue, Population Growth and Population Increase

In the attempt to understand some of the influence of population growth, a measurement was made showing revenues that would have resulted if per capita taxes had remained at earlier levels. This was done using the 1960 per capita as a base for 1970, 1980, 1990; using 1970 per capita as a base for 1980 and 1990; using 1980 per capita as a base for 1990. In each case, the amount of actual revenue exceeding that caused by the population growth could be ascribed to needs generated by new programs and higher costs. See Table 4-13.

The general picture that emerges is that population changes become less of a factor in generating need for new tax revenues in moving from 1960 to 1990. For example, if the 1960 per capita taxes had been sufficient for the 1970 population, a tax revenue of $107,000,000 would have been necessary. This was $43,700,000 more than the 1960 revenue of $63,300,000. However, the actual 1970 revenue — in constant 1983 dollars — was $286,800,000, about $223,400,000 above the 1960 level. Since $43,700,000 of the difference could be ascribed to population growth, the remaining amount of $179,700,000 could be ascribed to higher cost factors and/or new programs. As this procedure is duplicated using 1960 per capita tax revenues for 1980 and 1990 total tax levels, it is seen that population factors became less significant in generating need for new tax revenue, falling from 19.6% of the need to 12.6%.

It can be argued that use of 1960 per capita taxes is not a fair way to measure the generation of need, as county government under the new charter with assumption of new county levels of function was only in its beginning stages. Equally it could be stated that use of 1970 per capita data does not take full account of the surges in revenue need generated by large increases in Federal and State aid programs. Consequently, the same measurement procedure was used starting from 1970 per capita taxes and applying them to 1980 and 1989 tax revenue comparisons, and using 1980 per capita taxes in the same way with 1990 data.

The major conclusion that emerges is that the nearer we come to 1990, the less significant population growth becomes as a generator of tax revenue needs. From 1960 to 1970 a bit under one-fifth of growth in tax revenue needs could be ascribed to population increase. From 1980 to 1989, less than eight percent could be so ascribed, the remainder arising from increases in program costs-either in existing programs or from introduction of new ones.

The dramatic increase of well over $213,000,000 in county tax revenues from 1980 to 1989 does call for some examination. Detailed agency studies will provide a more complete portrayal of where and why such increases occurred. Two factors account for one-quarter of the increase. One is the increase in costs for the education of pre-school handicapped

Chart 4-4

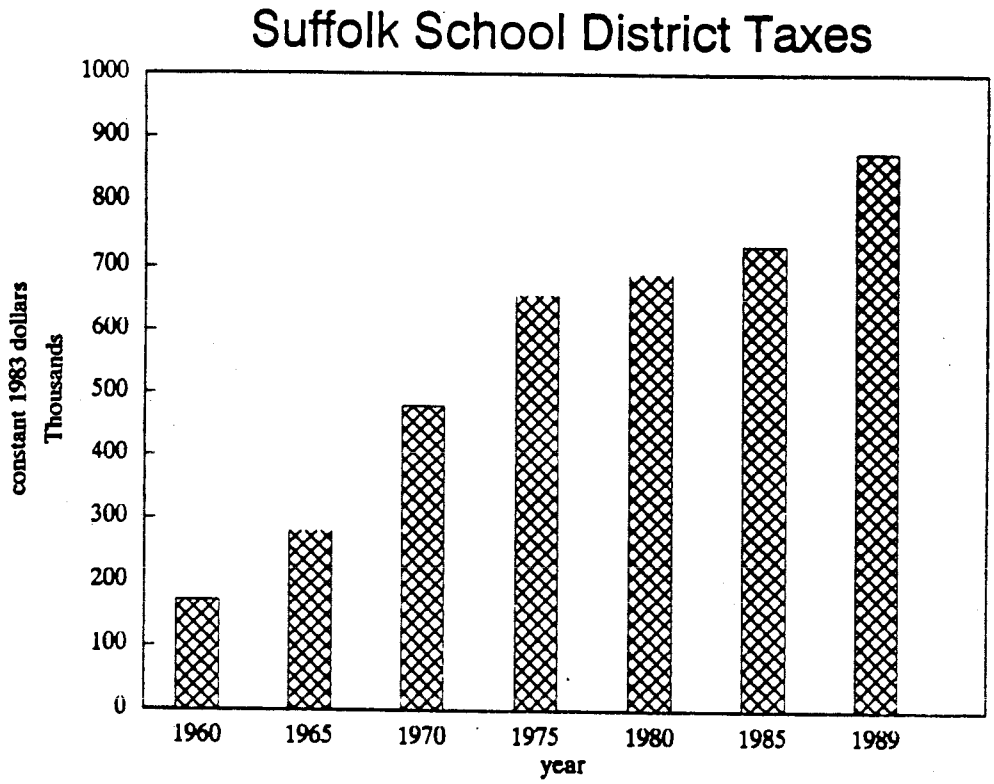


Chart 4-5

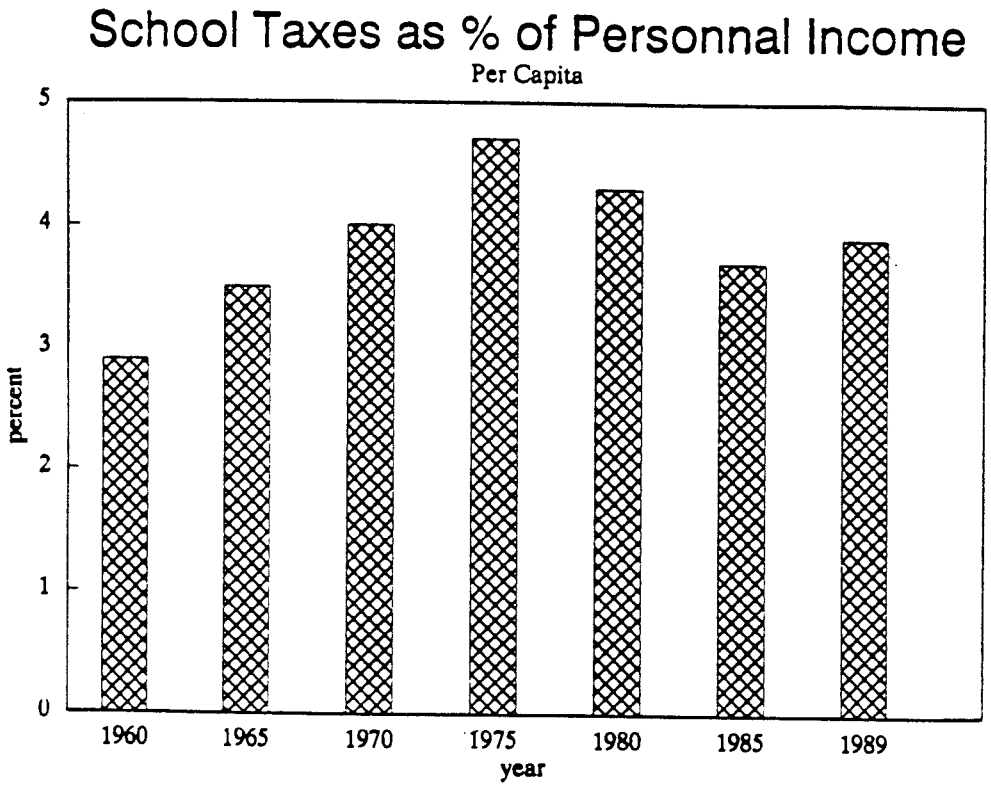


Chart 4-6

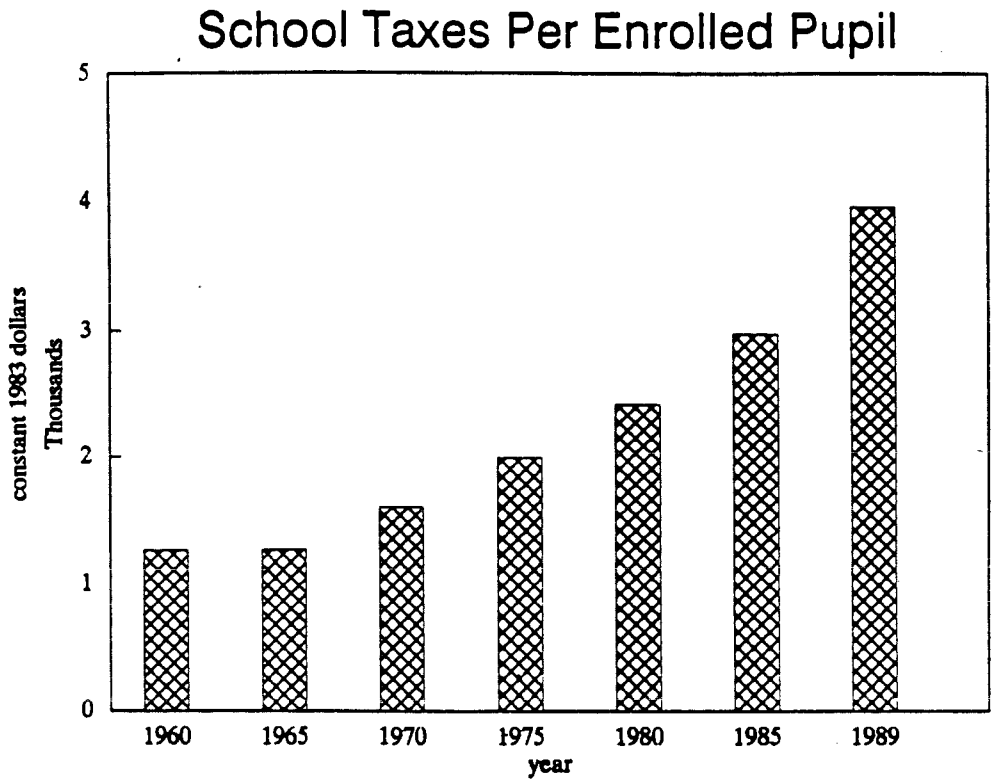


TABLE 4-13
Local Tax Revenue Growth Attributed to Population Change or to New Programs and Service Cost Increases, Suffolk County
(In Thousands of Constant 1983 Dollars)

Comparison	*Taxes* ($000)	*Population*	*Per Capita Taxes*	*Taxes at Base Year Per Capita Level* ($000)	*Difference Attributable to Population* ($000)	*Difference Arising from Programs and Cost Increases* ($000)	*Population % of Difference*
1960 Base	63,356	666,784	$95				
1970	286,785	1,127,030	254	107,068			
Difference	223,429	460,246	159		43,172	179,717	19.6
1980	399,093	1,284,231	311	122,002			
Difference	335,737	617,447	216		58,646	277,091	17.5
1990	555,325	1,321,864	420	125,577			
Difference	491,969	655,080	325		62,221	429,748	12.6
1970 Base							
1980 Diff.	112,308	157,201	57	326,195	39,410	72,898	35.1
1990 Diff.	268,540	194,834	166	335,753	48,968	219,572	18.2
1980 Base							
1990 Diff.	156,232	37,633	109	411,100	12,007	144,225	7.7

children. In terms of constant 1983 dollars the overall cost of this program grew from roughly $4,500,000 in 1980 to over $58,650,000 in 1990. When State aid is subtracted, the net costs for these years were respectively about $2,231,000 and $31,316,000. The net difference in 1990 for this program comes to $29,085,000. This accounts for 13 percent of the increase in tax revenues.

The second source is the decrease in Federal aid. In 1980 Federal aid was $222,311,000, in constant dollars. The 1990 figure was $91,037,000, a difference of $131,274,000. However, the County did not assume a dollar for dollar substitution for lost federal revenues. Throughout the period of Federal Revenue Sharing, from 1972 to 1986, most of this programs revenue was transferred to the General Fund. In some years, 1972, 1973, and 1980 substantial funds went to the Capital Fund, thus probably reducing the necessity for transferring some General Fund revenue. From 1983 to 1985 substantial revenues went to the programs for education of handicapped children, both pre-school and school age, and this undoubtedly cut down on the need for General Fund tax revenue in these years. At peak — 1976 — these transfers totaled about $38,500,000. In 1980 they amounted to about $23,500,000. The loss of the 1980 Federal Revenue Sharing amount thus accounts for another 11 percent of the increase between 1980 and 1989.

This point about the loss of Federal aid as a partial explanation for the rise in General Fund taxes from 1980 to 1990 is reinforced by the overall data on Federal aid by fund. Table 4-14 shows that in 1980 some $37,528,000 was to the Capital Fund and of another $37,670,000 in the Debt Service Fund almost $31,000,000 came initially from the Capital Fund, was transferred first to the sewer funds and then to Debt Service. Another $55,800,000 went to the Federal Manpower Fund. Thus almost $131,000,000 went to three funds that were not involved with the taxes in the General Fund.

In 1990, Federal aid for the Capital Fund did not appear in the budget. The Debt Service Fund no longer existed. Federal Manpower Aid was down to $4,616,000. Overall, in constant 1983 dollars, this amounts to a decrease of over $126,000,000. The General Fund Federal aid revenue of $82,251,000 with inclusion of the County Nursing Home revenue of $3,933,000 amounts to $86,184,000 in comparison to the $88,085,000 of 1980 — which also includes County Nursing Home Federal revenue. The difference of $1,841,000 between the 1980 and 1990 Federal Aid General Fund totals, thus is inadequate to explain the General Fund tax rise in this decade.

TABLE 4-14
Federal Aid by Fund, Suffolk County
1960, 1970, 1980, 1990
(Thousands of Constant 1983 Dollars)

Fund	*1960*	*1970*	*1980*	*1990*
All Funds Total	4,946	57,019	222,311	91,037
General Fund	4,946	56,534	88,085	82,251
Capital	—	29	37,528	—
Community College	—	457	602	727
Debt Service Fund	—	—	37,670	—
Federal Manpower	—	—	55,834	4,616
Community Development 11	—	—	2,591	379
Police District	—	—	—	8
County Nursing Home	—	—	—	3,933
Veterans Grant	—	—	—	58
Displaced Homemakers	—	—	—	267
Community Development 12	—	—	—	-1,340
Dislocated Workers	—	—	—	15
Housing Preservation Grant	—	—	—	14
Community Devel. Rehabilitation Service	—	—	—	106

Revenue Distribution by Fund

Analysis of changes in distribution of revenues among the funds that make up the county budget is necessary for understanding how and why changes in magnitude have occurred. When the data are examined, it can be seen that changes are much larger for some funds than others. To an extent, some of these reasons are known or easily understood. In other respects, the data call for further examination.

Before proceeding, a brief statement about funds is in order. In 1960, Suffolk's revenues were assigned among five funds: General, Enterprise, County Road, police and Machinery. In 1990, in addition to the funds for 23 separate sewer districts, none of which existed in 1960, there were 23 additional funds, for a total of 46. This proliferation of funds at about an 11:1 ratio is roughly equivalent to the rises in total and tax revenue—in constant 1983 dollars—for this thirty year period.

Establishment of a fund is generally aimed at sequestering specified revenues for expenditure in specific programs. There are many reasons for such specification. In Suffolk County one such reason is the organization of parts of the county into a police and court district for relevant services in the western

five towns as a whole, while each of the eastern five towns provides its own police and court services. The many sewer districts are similarly organized on the basis of the geographic area each serves. Many funds are organized on the basis of grants being made for specified programs, Federal Manpower for example, and the funds received and spent should be only for those activities falling within the program's purview. A similar situation occurs with the designation of local tax revenues for use in environmental programs.

With the growth and existence of this large number of funds, each having its own revenue sources, powers and responsibility, it is obvious that analysis of "in toto" changes of county revenue is not adequate for either understanding or dealing with the problems of financing county government. The sewer districts, for example, receive the major part of their revenue through property taxes, and are legally obligated to cover their costs by levying sufficient taxes thereto. While the Police District also receives almost all of its revenue from taxes, the amount of taxation is set by county legislative decision. Many grant fund levels are set through the awards made by Federal and State government.

The General Fund is the one fund not devoted to any specific set of functions but covers the many aspects of county government that are not set aside for support by designated revenues. The setting of tax levels for the General Fund—the largest and most significant of all government operations—is the result of the interplay of a complex set of factors, which includes political policy and decision-making. Here the business climate as it influences sales taxes, aid from State and Federal governments, the collection of fees and fines, interest gained on investments, as well as pressure-group politics and perceived political necessities and advantages, choices on the future development of the county,

etc., play roles in the establishment of total budget and property tax levels and on program services to be provided to the public.

The significance of this understanding of the roles of different funds is emphasized by a major finding in this analysis. See Table 4-15. In the decade 1980 to 1990, while County revenue for all funds increased by $64,500,000, the revenue increase for the General Fund—before transfers of revenue among funds—was about $160,500,000, a 34% growth. Comparatively, from 1970 to 1980, while total revenue grew by $383,000,000, General Fund revenue increased by $128,000,000. Thus the relation of General Fund to Total Revenue change reversed from one decade to the next. When transfers are taken into account, the change is greater. General Fund revenue after transfers in 1980 was $444,000,000 and in 1990 it was almost $639,600,000, a 44% increase.

In the 1960-1970 decade, the growth in total and General Fund revenue for the County can be understood in terms of the needs generated by explosive population increase and the development of public services—especially the police function—under the new County Charter. In the years from 1970 to 1980 the generation of revenues from the Federal government via revenue sharing, manpower planning and capital investment—especially for sewers—was responsible for much of the total revenue increase. These large gains from Federal activity showed in the reduced percentage of total revenue collected for the General Fund in the 1970s. From 1977 to 1980, General Fund revenues were in the range of mid-50% of total, whereas earlier they were well over 60% and later climbed back to the 65%-70% neighborhood. This still leaves the problem of understanding the reasons for the sharp increase in General Fund revenues in the 1980-1990 period. Examination of changes in other large funds sets this issue in perspective.

The Police District as a newly organizing entity grew by four and a half times from 1960 to 1970, did not quite double by 1980, had a slight increase in revenue to 1985 and a similar one to 1989 and then fell back in 1990. It is interesting to note that in con-

TABLE 4-15
Revenues by Major Fund Before Transfers, Suffolk County 1960, 1970, 1980, 1990
($000 of Constant 1983 Dollars)

— Year	*Total Revenue*	*General Fund*	*Police District*	*Sewer Districts*	*Community College*	*All Other Funds*
1960	100,328	72,220	16,847	—	278	10,803
1970	454,183	340,101	70,124	221	12,278	31,460
1980	837,364	467,974	133,309	17,017	27,832	191,232
1990	901,815	628,466	144,907	38,059	33,852	56,530

stant dollars, from 1978 to 1984, a period of seven years, Police District revenue hardly changed at all, running between $132,000,000 - $138,000,000. While these data show relatively little change for the Police District, which essentially has a patrol function, they should not be regarded as indicative of the impact of the whole Department, which includes the Headquarters function, as part of the General Fund. This aspect will be treated in a following section.

The Sewer Districts first show revenue in 1970, and then as districts and services spread, increased sharply, especially with the Southwest Sewer District coming on line in the early 1980s, climbed to a $45,000,000 level in 1988, and in 1990 had declined below the 1985 level. While the total revenue increase—almost all taxes—is large, over $21,000,000 from 1980 to 1990—this is largely related to the spread of sewer district services, and has nothing to do with the large rise in General Fund revenue.

Suffolk Community College offers another example of a 1960s start-up institution that initially grew rapidly with the county, then—without taking the transfer of General Fund supporting revenues into account—from 1976 through 1989, in terms of constant dollars, the growth in revenue was small, going from a level of $26,400,000 to $32,100,000. In fact, from 1984 to 1990, the college has shown an increase of about $3,000,000. Community College revenue—not counting the County's annual supporting General Fund transfer—is derived almost entirely from student fees and State aid. These data show that it did not follow the upsurge of General Fund revenue raising in the 1980s.

What about all other funds? In the 1980s none were as large as the four above, with the largest being the Assessment Stabilization Fund, which utilizes a small part of sales tax revenue for environmental preservation programs, and has run near $20,000,000 and above annually since its inception in 1985. In the mid 1970s, however, a huge influx of Federal aid for capital construction—mainly sewer systems—plus large amounts of Federal money for manpower programs and revenue sharing accounted for over $172,000,000 of the $188,000,000—in then current, not constant dollars, in these other funds. When translated into constant dollars, the three programs accounted for over $250,000,000 of a total county revenue of roughly $965,000,000. It is worth noting that this $965,000,000 constant dollar level was only exceeded in 1989—not by very much—but in 1990 total revenues dropped to just above $900,000,000, a 7% decline.

With the completion of major aid for sewer construction, the demise of revenue sharing and the down-sizing of Federal manpower programs, the amount of revenue in other funds diminished sharply. See Table 4-15. It should be noted that the Federal and State data cited do not include their revenues for medical assistance, which were no longer included in the County budget from 1982 onward. Had it not been for the assignment of some sales tax funds to Assessment Stabilization, total revenue in these other funds, from 1987 to 1989, would have been $40,000,000 - $43,000,000 in constant dollars as compared to roughly $276,000,000 in 1978. In 1990, only the use of sales tax revenue for the Water Quality Protection Program kept the other funds at over $50,000,000 in constant dollars. Without this new program, the other funds revenue total would have fallen to below $30,000,000, a sharp decline from previous levels. It is also worth comment that in 1978, the revenue for all these other funds, excluding capital, manpower and revenue sharing, was about $23,500,000 compared to the late 1980s $40,000,000 level. The caveat here is that about half the difference arises from creation of the County Home as a separate fund in 1981, whereas previously it had been included in the General Fund.

Given these data on the huge declines in Federal aid, the question arises as to whether the General Fund was similarly affected in its aid levels. See Table 4-16. The answer is a mixed one. Federal aid, in constant dollars, declined sharply from a peak of nearly $140,000,000 in 1976 to under $90,000,000 by 1980. Thereafter—1980 to 1990—excepting two years, the General Fund Federal aid has run in the $70,000,000 to $80,000,000 range, representing declines generally of more than 40% from the 1976 peak. These General Fund results are observed after allowing for the transfer of revenue among the funds.

On the other hand, State aid rose about $32,000,000 in the same period—1976 to 1990—thus partially offsetting the loss in Federal revenue. However, it cannot be claimed that this offset occurred for the same programs that had lost Federal revenue. In fact, it is known that one of the major reasons for the increase of State aid can be attributed to the rise in cost of educating pre-school handicapped children.

Given these offsetting balances, the question is still one of trying to understand the reasons for the large increase in the General Fund revenue in the 1980s, an increase that is seen largely in the rises in taxes. In constant dollars, property taxes were $30,000,000 higher in 1990 than in 1980, a 51% rise. Sales taxes were $74,000,000 higher, this after declines from the three preceding years—but still a 39% increase. Further, this does not take into account for General Fund purposes, the $30,000,000+ in sales taxes assigned to the Water Quality Protec-

TABLE 4-16
General Fund Revenue After Transfers by Major Type, Suffolk County 1960, 1970, 1980, 1990
($000 Constant 1983 Dollars)

Year	*Total*	*Propety Taxes*	*Sales Taxes*	*State Aid*	*Federal Aid*	*All Other Revenue*
1960	71,221	46,512	—	8,814	4,946	10,949
1970	339,071	98,237	114,688	50,816	56,534	18,796
1980	444,215	60,641	193,263	78,269	88,085	23,957
1990	639,554	91,684	267,710	129,131	82,251	68,818

tion Fund in 1990. With the Water Quality sales taxes added, the increase would total over $100,000,000, a 54%+ gain.

To further this effort, a number of avenues were explored. One was consideration of the effects of transfers of funds. A second was consideration of the possibility that the declines in aid had been accompanied by an increased commitment of county resources to finance formerly Federally supported programs. A third dealt with the introduction, on a large scale, of essentially new programs. A fourth pointed to examination of the net revenue effects of existing, large General Fund programs such as social services, Police Headquarters, debt service, etc. In essence, need for a much more intensive look at sources of revenue increase in the General Fund was undertaken. Finally, as a check on the foregoing, State data on expenditure by function were consulted.

Transfer Effects

Every year revenues are transferred from one fund to another for a variety of reasons. The County is required by State law, for example, to provide roughly a third of the Community College revenue, and this is done by a payment of General Fund revenues to the College. Other funds will sometimes transfer revenue to the General Fund to pay for debt service costs incurred by related capital construction or for costs incurred in the administration of grant programs. Funds may also be transferred to provide initial start-up costs—as required by State law—for capital projects, or funds may be shifted to provide for special tax relief programs or financial aid for specified development. The assignment of tax revenues to provide assistance for a limited period to the Southwest Sewer District residents, and the recent assignment of some sales tax revenues to towns and villages for land acquisition and waste management control in the effort to protect water quality, are examples of such transfers.

The levels of such transfers have varied widely. The following numbers represent constant dollars. For example, in 1960 less than $2,800,000 was transferred representing less than 3% of all revenue. In 1980 nearly $169,000,000 was transferred among funds. That represented about 20% of all revenue. In 1990 the transfer of $66,000,000+, represented about 7% of total revenue. See Table 4-17.

The wide range of variation in transfer amounts occurred mainly in conjunction with the furnishing of Federal aid for capital construction and the Federal Revenue Sharing Program. The construction transfers were made to the sewer districts in the latter half of the 1970s into the early 1980s. The Revenue Sharing transfers went mainly to the General Fund from the early 1970s until the end of the program by the mid-1980s. Subsequently, tax funds were transferred from the Assessment Stabilization Fund to stabilize tax rates, in the Southwest Sewer District for example, and as noted above, sales taxes were also transferred for environmental protection purposes through the Water Quality Protection Fund to towns and villages. These are statements of larger transactions among the transfers and do not give a full picture of the complex range of events which include many transfers to and from the General Fund in each year, and among the other funds. See Table 4-18.

TABLE 4-17
Sum of Revenue Transfers Among Funds and Transfer, Percentage of Total Revenues, Suffolk County, 1960, 1970, 1980, 1990
($000 of 1983 Dollars)

Year	*Total* Revenue	*Sum of Revenue Transfers*	*Percentage of Total Revenue*
1960	100,330	2,781	2.8
1970	454,183	31,770	7.0
1980	837,363	168,951	20.2
1990	901,815	66,223	7.3

TABLE 4-18
Some Major Revenue Transfers Among Funds, Suffolk County, 1960-1990
(Showing Fund Totals Before and After Transfer, Thousands of Dollars)

Year	*1960*	*1961*	*1962*	*1963*	*1964*	*1965*	*1966*	*1967*	*1968*	*1969*	*1970*
Fund Before and After Total Transfers	825	911	686	771	831	3,038	3,353	2,655	3,047	4,041	13,101
General Fund											
Before	21,845	24,133	25,698	33,067	34,839	46,333	50,363	67,119	74,993	105,835	140,248
After	21,543	23,699	25,768	32,799	35,106	47,181	48,744	66,048	74,008	104,972	139,822
Community College											
Before	84	677	634	931	1,715	2,064	2,290	3,476	3,133	3,966	5,063
After	108	677	634	931	1,715	2,087	3,130	4,614	4,458	5,727	7,299
Capital Fund											
Before	-	72	735	283	402	782	671	3,372	2,899	4,970	3,567
After	-	423	651	513	15	1,649	1,351	3,212	2,579	3,966	1,821
Federal Revenue Sharing											
Before											
After											
Sewer Districts											
Before											
After											
Debt Service											
Before											
After											
Assessment Stabilization											
Before											
After											
Tax Stabilization											
Before											
After											
Water Quality Protection											
Before											
After											

TABLE 4-18 (Cont'd.)
Some Major Revenue Transfers Among Funds, Suffolk County, 1960-1990
(Showing Fund Totals Before and After Transfer, Thousands of Dollars)

Year	*1971*	*1972*	*1973*	*1974*	*1975*	*1976*	*1977*	*1978*	*1979*	*1980*
Fund Before and After Total Transfers	8,285	15,460	30,900	18,209	35,863	37,874	40,502	130,761	113,798	138,826
General Fund										
Before	157,909	181,444	225,142	233,052	270,364	307,920	329,779	326,420	362,605	384,531
After	153,197	182,932	230,502	231,009	290,802	334,895	352,527	316,060	346,619	365,008
Community College										
Before	6,059	7,392	8,640	10,050	12,761	16,130	17,122	19,527	20,886	22,869
After	9,123	10,939	12,590	14,674	17,727	21,120	22,456	25,945	28,098	30,746
Capital Fund										
Before	2,598	15,962	12,719	19,662	4,728	4,193	73,151	99,235	79,540	68,378
After	3,937	17,542	20,451	27,481	6,019	4,201	58,664	61,599	59,883	47,051
Federal Revenue Sharing										
Before		6,733	17,159	13,515	15,285	17,616	16,943	17,169	18,127	18,235
After		-	218	3,797	2,627	-5,952	4,764	-41	-1,773	-936
Sewer Districts										
Before							3,604	12,408	13,799	13,983
After							3,417	2,711	3,472	3,476
Debt Service										
Before										12,839
After										84,325
Assessment Stabilization										
Before										
After										
Tax Stabilization										
Before										
After										
Water Quality Protection										
Before										
After										

TABLE 4-18 (Cont'd.)
Some Major Revenue Transfers Among Funds, Suffolk County, 1960-1990
(Showing Fund Totals Before and After Transfer, Thousands of Dollars)

Year	*1981*	*1982*	*1983*	*1984*	*1985*	*1986*	*1987*	*1988*	*1989*	*1990*
Fund Before and After Total Transfers	109,054	56,123	21,205	45,322	74,377	135,976	76,411	68,399	66,507	91,849
General Fund										
Before	23,688	446,145	533,658	521,740	717,576	650,950	767,473	735,968	884,038	871,659
After	405,950	465,992	533,493	514,663	731,901	621,177	755,026	738,800	890,714	887,083
Community College										
Before	25,431	27,309	28,729	32,147	32,693	35,022	37,143	40,123	42,016	46,951
After	33,747	35,971	38,217	42,253	45,051	48,552	53,839	57,487	62,478	64,765
Capital Fund										
Before	36,299	15,793	9,085	7,943	8,794	16,831	14,617	20,067	7,789	2,466
After	35,934	-258	9,817	8,281	11,540	-3,658	24,879	20,367	5,299	-2,478
Federal Revenue Sharing										
Before	19,456	18,754	16,474	15,918	15,954	10,431	-	-	-	-
After	-252	-2,035	16,527	15,918	7,500	-2,474	-	-	-	-
Sewer Districts										
Before	19,106	29,732	32,751	37,782	43,251	46,023	47,092	55,795	57,892	52,787
After	-19,646	46,158	32,722	44,531	59,025	88,868	68,426	65,234	63,376	67,814
Debt Service										
Before	12,905	12,898	14,674	-						-
After	85,123	12,898	14,674	-						-
Assessment Stabilization										
Before					20,902	24,228	26,489	29,361	27,360	3,300
After					380	942	7,198	22,114	15,872	-8,775
Tax Stabilization										
Before				-	-	-	-	1,085	729	200
After				6,000	-6,000	25,000	-	12,323	-6,004	-7,576
Water Quality Protection										
Before										32,092
After										27,089

The key points in all of this center on the implications of the transfer for changing the revenue totals of the various funds; especially the General Fund, and for taxes. The findings can be summarized in a number of items for each point.

There are three main items that relate to revenue totals. They are:

1. There have been no large scale net revenue transfer changes in the General Fund that greatly alter total revenues in any year. The largest net changes have occurred from the mid 1970s to the early 1980s in conjunction with shifts of revenues to debt service for capital finance purposes and never reached a $30,000,000 level. The last three years, 1988-1990 show a net gain for the General Fund with a $15,500,000 plus for 1990.

2. Transfers from the General Fund to help finance the Community College—although not designated as such in the County Budget—have been, along with Capital Fund transfers—the most consistent. This General Fund contribution relative to the College's total revenue picture is a fundamental component in financing the institution; thus keeping tuition at a more affordable level for its many students. In 1990 the General Fund contribution was over $20,000,000 in 1990 dollars. The important point to note about this money, however, is that essentially it is all tax revenue. While the amount is not large in relation to the total of revenue for all funds of $1,250,000,000+ or to the General Fund total of $887,000,000+, it is more significant in relation to the General Fund property tax revenue of $127,000,000+ and the sales tax $371,000,000 plus.

3. Capital Fund net transfers have been much larger at times, especially in relation to sewer district construction programs. In 1978, almost $38,000,000 was sent from the Capital Fund to Debt Service and Sewer District funds. Generally, after the large Federal aid programs for capital construction programs stopped, the large capital inter-fund transfers stopped, and recent years have shown lower transfer amounts. It is important to note that except as these transfers were directly related to the General Fund, they had no impact on tax rates in the transfer year. Overall, of course, through the years, both Federal and State contributions to capital construction were important in keeping taxes down and in accelerating schedules of capital construction and improvement. However, it is valid to say that outside of the amounts contributed to and required for debt service as a result of such construction, the major portions of Federal and State aid in this fund, had little direct fiscal relation to general government operations and the revenue requirements necessary thereto.

4. In relation to Capital Funding, both the Sewer District and Debt Service funds should be considered jointly. As noted above, much of the Capital Fund transfers went to the Sewer Districts and the Debt Service Fund, and then Sewer District money also went to the Debt Service Fund. As a result, the Debt Service Fund shows net gains of $75,000,000+ in 1978; $65,000,000+ in 1979; $72,000,000 in 1980; $72,000,000+ in 1981. These made possible the major sewer and road construction projects of this period. Sewer indebtedness would however be covered by taxes for such projects. The local share of indebtedness arising from road construction —would appear in debt service in the General Fund in future years. These local costs were, however, greatly minimized as a result of this Federal Aid.

5. Federal Revenue Sharing appeared in 1972 and the last County Budget appearance was in 1985. Most of these monies, usually in the $15,000,000 to $20,000,000 range, went to the General Fund for various programs. Some, at times, also went to other funds such as Debt Service, Capital Reserve, etc. With the abolition of the program, there were no funds to transfer. There is some question as to whether any programs were financed by Revenue Sharing that were subsequently picked up by the County and then financed out of local revenues. In 1984 and 1985 appreciable revenue sharing funds did affect some of the costs for education of pre-school handicapped children, but this program both pre and post dated these transfers. Thus it cannot be claimed that the County picked up a program initiated through Federal Revenue Sharing. It is fair to point out that this was one direct area in which the lowering or cessation of Federal aid had a direct impact on the General Fund. However, the overall level of impact was no more than $10,000,000 in one of these years. Beyond this mid-1980 impact, there did not appear to be any "pick-up" of programs that might account for a significant part of the need for General Fund revenue increase from 1980 to 1990.

6. In recent years major transfers also have occurred in relation to environmental purposes, using sales tax revenues. The major tax implication for General Fund concerns, is that while very important environmental purposes are served, the resources available for general government operation are thereby diminished. This point was noted earlier.

The implications for effects on tax revenues and General Fund revenues in total arising from the foregoing are as follows:

1. The large reductions in Federal aid did not have a major impact leading to the large growth of General Fund total and tax revenue in the 1980-1990 decade.

2. Some mid-1980 reduction of the need for tax revenue was experienced for an ongoing program in the mid-1980s but beyond this point the stoppage of Federal revenue sharing is far from sufficient to account for the large rises.

3. The increase in net transfers to the Community College from about $8,000,000 in 1980 to about $20,000,000 in 1990 was one contributing ele-

ment in the situation, but in constant dollars was not a major element.

4. The various attempts to deal with the impacts of capital construction, and appropriation of tax resources to pay for major environmental needs were felt in two ways:

a. by fund sequestration reducing the availability of fiscal resources for general government operations,

b. by adding to the level of debt services that had to be paid out of the General Fund.

These elements and other will be explored in the next section dealing with the growth of large scale programs and their consequences for county government operations and tax policies.

The General Fund Revenue and Tax Increase

The crucial role of the General Fund in generating need for increased revenue via taxes is illustrated in Table 4-19. Over $300,000,000 of the tax increase of about $490,000,000 from 1960 to 1990 occurred in the General Fund. Another $126,000,000 came in Police District taxes. Total tax needs for all funds rose equally in percentage from 1970-1980 and 1980 to 1990, at 39% each decade. However, while General Fund taxes rose by 19% from 1970 to 1980, the following decade showed a 42% rise.

How does this General Fund tax rise in 1980-1990 appear in relation to its revenue increase?

Earlier, the point was made that with transfers taken into account, General Fund revenues increased by $195,000,000 from 1980 to 1990. This gain was much higher than the $64,000,000 gain for all funds taken together, in the same period. An examination of the sources of this General Fund gain showed that State and Federal aid—mainly State—accounted for $57,000,000 of the rise. Increased property taxes of $31,000,000 and sales taxes of $74,000,000, a combined tax rise of $105,000,000, provide a total of $162,000,000 of the rise. The remainder is found in the increase of "All Other revenues".

An attempt was made to ascertain some of the reasons for need of the added tax revenue. To this end, six programs were examined for their impact on taxes required to support them in the General Fund. After State and Federal aid and other locally generated revenues are subtracted from program costs, there is a net cost figure that requires tax revenue. These programs were debt service; social services; the Police Department Headquarters function; the Community College; employee benefits; the education of pre-school handicapped children.

Table 4-20 shows that the Debt Service net cost rise was roughly $26,000,000 from 1980 to 1990; Social Services was roughly $25,000,000; Police Headquarters was roughly $17,000,000; the Community College net transfer requirement was a lesser factor at about $3,500,000. In total, these four programs required $71,500,000 of the $105,000,000 increase.[3]

TABLE 4-19
Taxes by Fund, Suffolk County 1960, 1970, 1980, 1990
($000 Constant 1983 Dollars)

	Total Taxes	*General Fund Taxes*	*Police District Taxes*	*Sewer District Taxes*	*District Court Taxes*	*All Other Fund Taxes*
1960	63,356	46,512	16,847	—	—	—
1970	286,785	212,925	69,738	116	4,006	—
1980	399,093	252,621	132,264	14,207	—	—
1990	555,325	359,394	142,715	30,079	—	23,137
		PERCENTAGE CHANGE DECADE TO DECADE				
1960-1970	353	358	314	—	—	—
1970-1980	39	19	90	1125	—	—
1980-1990	39	42	8	112	—	—

[3] To provide comparability from one decade to the next, the net cost for the program "Education of Pre-School Handicapped Children" was omitted from all the calculations of net cost for the Social Services Department.

TABLE 4-20
Taxes by Fund After Revenue Transfers and Net Costs for Some Major General Fund Programs
Suffolk County, 1960, 1970, 1980, 1990
($000 of Constant 1983 Dollars)

Tax Fund and Program	*1960*	*1970*	*1980*	*1990*
Total Taxes	63,356	286,785	399,093	555,325
General Fund	46,512	212,295	253,904	359,393
Net Program Costs(1)	—	—	—	—
Debt Service	6,708	20,351	32,496	58,581
Social Services(2)	8,539	46,817	62,987	87,976
Education of Pre-School Handicapped Children	—	279	2,231	31,316
Community College	96	5,422	9,259	12,844
Employee Benefits	2,357	15,168	41,613	45,127
Employee Benefits Without Retirement Costs	618	6,599 17,009	43,393	
Police Headquarters	2,251	12,152	21,798	38,586
Police District	16,847	69,738	130,981	142,715
Police Department(3)	19,098	81,890	152,799	181,301
Reduced General Fund(4)	26,561	112,106	83,520	84,963
Sewer Districts	—	116	4,230	30,079
All Other Funds	—	4,006	9,978	23,137
PERCENTAGE CHANGE, DECADE TO DECADE				
Total Taxes	—	353	39	39
General Fund	—	358	19	42
Net Program Costs	—	—	—	—
Debt Service	—	203	60	80
Social Services	—	448	35	40
Education of Pre-School Handicapped Children	—	—	700	1304
Community College	—	3548	71	39
Employee Benefits	—	544	174	8
Employee Benefits Without Retirement Costs	—	968	158	155
Police Headquarters	—	440	79	77
Police District	—	314	88	9
Police Department	—	329	87	19
Reduced General Fund	—	322	-25	2
Sewer Districts	—	—	3547	611
All Other Funds	—	—	149	132

One major element in explaining the remainder of the increase is the rise in the cost of educating pre-school handicapped children. From 1980 to 1990, the overall budget for this program increased from roughly $3,666,000 to a total of $81,351,000, with roughly half of the cost paid by the State. In constant dollar terms — after reductions for State aid — this represents a "net" increase from $2,231,000 in 1980 to about $31,316,000 in 1990; over a $29,000,000 rise. When this net of the pre-school program is added, the net of the five programs comes to over $100,000,000 of the $105,000,000 tax rise in the 1980-1990 decade.

An additional reason for the rise in taxes arises from the growth of General Fund employee benefits. In 1980, employee benefits — in 1983 dollars — totaled over $41,600,000 and in 1990 were over $45,100,000. A small increase of $3,500,000. See Table 4-21. However, this total is misleading be-

cause one of the major components — Retirement — was reduced tremendously by the State as an aid to the counties in dealing with their costs[4]. Consequently it was necessary to look at the other components of Employee Benefits. Three of the components showed substantial increases in dollar amounts and/or percentage. Without retirement costs, employee benefits totaled $17,009,000 in 1980 and $43,393,000 in 1990, an increase of over $26,300,000 in the decade. The number of General Fund employees did not change appreciably totaling 7,335 in 1980 and 7,265 in 1990. The benefits per employee — without retirement costs — came to $2,319 in 1980 and $5,973 in 1990, an increase of over 150%.

One reason for the increase was a rise of almost $6,000,000 in Social Security costs. Given the stable number of employees, this can be regarded as a mandated rise imposed by the Federal government. The major component in the rise of employee benefits was an $18,500,000 increase in health insurance costs. Part of the increase is due to inflationary medical care costs, and the remainder due to contract negotiations with employee unions. On the whole this increase cannot be regarded as mandated. A third component in the rise was an increase of roughly $1,500,000 in the rising Welfare Fund contribution. Again, this cannot be regarded as a mandated cost increase.

When this $26,000,000 net increase in costs is added to the above totals, there is a net cost increase of well over $126,000,000 from 1980 to 1990 for these six General Fund programs. This rise is at least $24,000,000 higher than the tax increase of $105,000,000 it also means that other programs could operate only with reductions of available money, if not of services.

Further explanation of the reasons for the rises in debt service, police services and the social services require a more intensive examination of departmental functions and organization that will be found in a subsequent working paper. However,another impact of this situation can be stated here. As these programs have more than taken up the tax revenue resources generated for general government operations in the last decade, there has been less money for remaining operations. Increasing pres-

TABLE 4-21
Employee Benefits by Type and Per Employee General Fund
Suffolk County 1980 and 1990

	CURRENT DOLLARS		*CONSTANT 1983 DOLLARS*	
	(000) *1980*	(000) *1990 est.*	(000) *1980*	(000) *1990*
Total	34,193	62,589	41,613	45,127
Retirement	20,217	2,405	24,604	1,734
Social Security	6,811	19,614	8,289	14,142
Health Insurance	5,381	34,787	6,549	25,081
Annual Premium Life Ins.				
Police	6	70	7	50
Other	-	258	-	186
Welfare Fund Contributions	1,777	5,030	2,163	3,626
AME Employee Assist. Program	-	56	-	40
Unemployment Insurance	-	369	-	266
Number of Employees			7,335	7,265
Total Per Employee				
With Retirement			5,673	6,211
Without Retirement			2,319	5,973

[4] In return for this lowering, as a trade-off, the State provided lower amounts of some kinds of State aid. Had this benefits calculation been made for the 1980-1989 years the impact of the rise in benefits costs would have been greater. From 1980 to 1987, retirement costs ran well over $20,000,000 annually, and in 1989 were over $14,800,000. In 1990, the retirement cost was under $2,000,000, in constant 1983 dollars

sures for more revenue, especially in relation to such areas as the criminal justice system help account for the County experiencing fiscal stress in relation to program needs and tax levels.

When taxes are viewed relative to changes in the distribution among the funds, and the net costs of these major programs in the General Fund, a number of other interesting points emerge. See Table 4-21. The decade change from 1960 to 1970 shows, as expected, the large percentage increases that would be expected in a newly organized county government taking on major responsibilities and responding to rapidly increasing population. The decade from 1970 to 1980 shows still further tax increases — at a much lower overall rate of 39%, with only a 19% General Fund increase, while Police and Community College functions rise at roughly double the overall rate and newly developing functions increase greatly. See Table 4-19. What was not expected however, given the greatly slowed County development from 1980 to 1990, was the fact that overall taxes increased at the same 39% shown for 1970-1980. This occurred despite the declining rate of increase in tax revenues needed for the Police District. Inspection of the data in Table 4-21 show that higher rates of increase in Debt Service and Social Services, a nearly equivalent rise in Police Headquarters net costs and for Employee Benefits plus that for Handicapped Education and the increases in Sewer Fund taxes, plus those of revenues assigned to other funds explain why the overall percentage gain for 1980-1990 was equal to that of 1970-1980, while the General Fund rise was much higher for the later period.

Other implications emerge by examining the distribution of taxes and net costs in each of the decades. In 1960 and 1970, the General Fund commands 73%-74% of tax revenue. See Table 4-22. In 1980 and 1990, less than two-thirds of such revenue — this after net positive transfers — was held by the General Fund. See Chart 4-7. Further, after allowing for the net costs of the six programs to produce what is called a "Reduced General Fund", the share of total tax revenue held for all other General Fund operations falls from a 42% level to 15%, almost a 70% decline in relative command of taxes for all other programs. In essence, as a group the other functions of General Fund operation were being kept on a very tight fiscal rein. There is no judgement here that these tax and revenue distribution policies or results were good or bad, or even intended to produce the results shown. Possibly, they are the result of many seemingly unrelated actions and events occurring over the years. Nevertheless it is important at this point to note the overall results in terms of growth and distribution of revenues.

TABLE 4-22
Percentage Distribution of Taxes by Fund After Revenue Transfers and Net Costs for some Major General Fund Programs, Suffolk County, 1960, 1970, 1980,1990

Tax Fund and Program	*1960*	*1970*	*1980*	*1990*
Total Taxes	100.0	100.0	100.0	100.0
Genaral Fund	73.4	74.3	63.6	64.7
Net Program Costs				
Debt Service	10.6	7.1	8.1	10.5
Social Services	13.5	16.3	15.8	15.8
Education of Pre-School Handicapped Children	-	0.1	0.6	5.6
Community College	0.2	1.9	2.3	3.9
Employees Benefits	3.7	5.3	10.4	8.1
Employees Benefits without Retirement Costs	0.9	2.3	4.3	7.8
Police Headquarters	3.6	4.2	5.5	6.9
Police District	26.5	24.3	32.8	25.7
Police Department	30.1	28.6	38.6	32.6
Reduced General Fund	41.9	39.1	20.9	15.3
Sewer Districts	-	-	4.1	5.4
All Other Funds	-	1.4	2.5	4.2

Expenditure Patterns by Function

From 1976 onward, the State Comptroller has published a total of expenditures by major function for each municipal government. Appendix 1 defines these functions. See Table 4-23. The latest year for which this has been issued is 1989. Interpretation of these data is complicated by the fact that from 1976 to 1981 the expenditures for economic assistance included State and Federal shares of medical assistance and from 1982 to 1989 they didn't and thus did not appear in the County budget for the latter years. The effect of this change is seen in the fact that the Economic Assistance expenditure for 1981 was $392,900,000 and for 1982 was $242,600,000. Thus for our purposes the proper comparison period is that for 1982-1989. The relative impact of this change is demonstrated in Charts 4-7 and 4-8, showing the decline in the Economic Assistance percentage of total expenditures from 1980 to 1990.

From 1982 onward the police function which includes policing, sheriff, jail, probation rehabilitation services, has been responsible for the largest part of the expenditure increase, about $41,000,000. The role of the Police Department in requiring increased revenues was discussed in previous sections. The next major producer of increased expenditures is the health function which showed a rise of $24,000,000 in the 1982-1989 period. This includes nursing homes, health administration, mental health pro-

TABLE 4-23
Current Operating Expenditures by Major Function, Suffolk County, 1976-1989
In Thousands of Constant (1983) Dollars

Year	General Government	Education	Police	Other Public Safety	Health	Trans.	Economic Assistance	Culture-Recreation	Home & Community Svcs. Utilities	Home & Community Svcs. Other	TOTAL
1976	126,586	6,360	137,523	2,231	55,864	28,528	390,896	15,146	3,595	11,488	778,217
1977	117,523	7,150	140,751	1,153	57,827	27,988	379,776	14,644	3,843	21,235	771,890
1978	114,850	9,998	145,958	1,042	55,131	26,361	414,314	11,523	6,349	17,426	802,950
1979	97,824	7,986	146,325	1,728	51,979	21,672	374,904	10,392	7,090	12,522	732,421
1980	92,159	20,691	146,947	2,018	56,514	21,463	375,403	11,834	10,000	10,391	747,419
1981	96,296	17,265	152,177	2,865	57,609	27,255	392,891	12,012	11,114	8,762	778,247
1982	90,062	38,880	184,942	2,514	55,442	27,534	242,631	12,091	12,463	11,832	678,391
1983	91,291	34,584	194,218	2,602	57,811	30,358	224,832	12,476	16,093	10,472	674,737
1984	99,306	34,648	170,695	2,928	63,316	29,783	228,880	13,698	17,780	8,972	670,005
1985	103,379	42,124	182,828	3,854	65,535	29,315	220,700	14,390	19,736	8,325	690,186
1986	103,108	63,614	217,517	3,536	67,246	32,405	221,333	13,932	19,079	7,662	749,433
1987	103,834	54,604	216,599	3,792	71,933	32,824	214,429	14,508	21,128	6,830	740,482
1988	109,507	59,197	224,594	3,941	81,714	34,808	213,769	14,802	21,279	7,683	771,294
1989	104,374	61,211	226,192	3,723	79,210	33,310	222,255	14,147	21,481	8,234	774,138

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Source: New York State Comptroller, Annual Report on Municipal Affairs 1976-1989

Chart 4-7

1980 Suffolk County Operating Expenditures

Percentage Distribution By Function

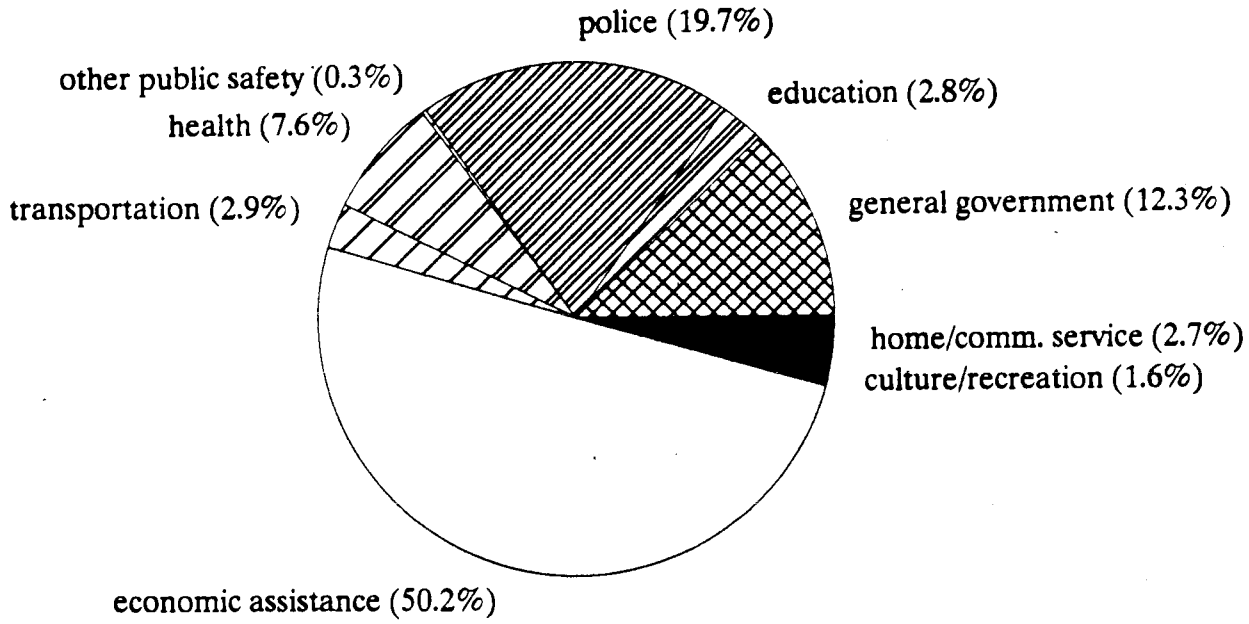
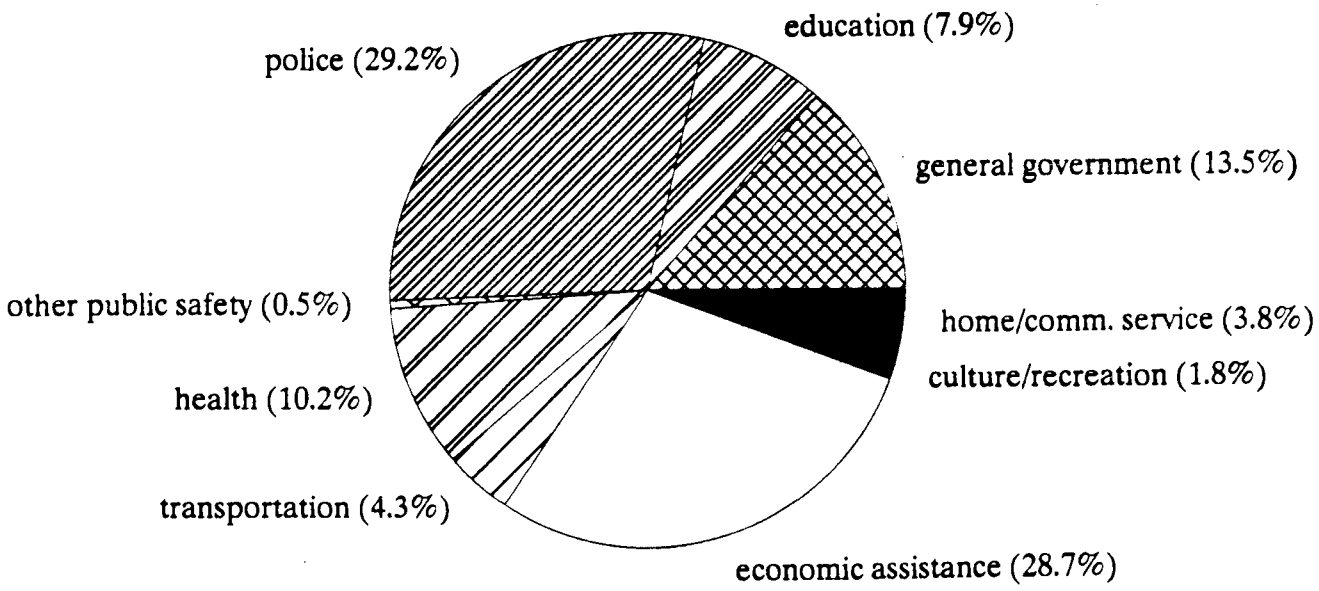


Chart 4-8

1990 Suffolk County Operating Expenditures

Percentage Distribution By Function



grams, addiction control services, etc. These programs were not analyzed in the discussions above.

General government functions showed an increase of $14,000,000 in the 1982-1989 period to $104,000,000. There was a significant decrease here from the 1976 level of $126,000,000+ but this was associated with the State takeover of a portion of County and Supreme Court and other court expenses.

An increase in education operating expenses which rose from $38,880,000 to $61,211,000 was not unexpected. The rise in Community College contribution by the County and the increased costs for education of pre-school handicapped children were noted above.

Economic assistance expenditures declined by $20,000,000. This evidence is contrary to the finding of a need for increased tax revenue to provide for Social Services programs. It may be that changing — declining — levels of State and Federal aid — are responsible for the overall fall in expenditures, but these also result in need for more tax revenue.

On balance, aside from the economic assistance function, the findings of increased overall expenditure support the findings of need for increased tax revenue. However, the findings on increased health and general government expenditures point to the need for further analysis in these areas which will appear in a future working paper.

Summary of Major Findings

This report has presented data concerning revenues and taxes in Suffolk County. The analysis focused on answers to five general questions.

1. Why did revenues and taxes rise approximately 9 times in constant dollars above the 1960 level in the 1960-1990 period, in contrast to a doubling of the population?

2. What was the nature of the decline from the high levels of Federal and State aid experienced in the late 1970s and early 1980s?

3. What was the revenue response of Suffolk's County government to the declines in aid?

4. What programs and/or agencies of county government have been responsible for generating major needs for revenue over this period, and have these changed in recent years?

5. What have been the tax implications of the various changes that can be identified?

A summary of major findings will show the extent to which these questions have been answered. In conclusion, these findings will be related to Suffolk Countys current fiscal crisis and some material on responsibilities will be presented.

Findings

1. In constant 1983 dollars, Suffolk's revenue grew from over $100,000,000 in 1960 to $454,000,000 in 1970. By 1980, after hitting a peak near $969,000,000 in 1978, revenue was $837,000,000. The 1990 level was near $902,000,000. These data, by accounting for inflation, show that the total revenue rise was 9 times.

2. In this period taxes went from $63,000,000+ to over $555,000,000, a ratio of increase roughly equivalent to that in total revenue.

3. The significance of the tax rise is seen by comparing 1960 county taxes, — equivalent to 1.1% of the personal income per capita of $8,715 — to 1989 taxes — the latest year for which per capita income data are available. In 1989 these taxes were equivalent to 2.7% of the $17,191 per capita income.

4. This rise of taxes as a percentage of personal income was part of an overall rise for all municipal governments, County, School, Town and Village, in Suffolk County. These taxes in constant dollars amounted to $319,000,000 in 1960 and were $1,816,000,000 in 1989—a sixfold increase. The per capita taxes rose from $478 in 1960 to $1,378 in 1989, with the largest decade numerical increase occurring in the 1980-1989 period. Percentage-wise these taxes were roughly equivalent to 5% of personal income in the 1960s, and in 1989 stood at 8% of such income.

Relatively, school taxes have declined to less than half of all taxes, due to the infusion of sales taxes for County purposes. Yet absolutely, per capita school taxes rose by over 23% in the 1980-1989 period. Further, when enrollment was at a peak of 331,000 in 1976, tax revenue per pupil was $2,116. In 1989 with an enrollment of 221,000, tax revenue per pupil was $3,961, a rise of 87%.

5. Analysis showed that the major factors influencing the growth of revenue and taxes were as follows:

a) In the 1960-1970 decade, the large growth and population plus the organization of a new form of county government with increased responsibilities, account for a major part of growth.

b) In the 1970-1980 decade, large infusions of Federal and State aid, with accompanying creation of new programs and cost increases in old programs account for a major part of growth, and population increase is less significant.

c) In the 1980-1990 period, the reasons for revenue and tax increase must be sought in cost increases of old programs plus those generated by new programs.

6. As the tax burden rose, both for county government and other municipalities, the rises in personal income per capita made them more supportable. The current economic recession and rising unemployment have made these taxes much more of a burden. In addition, federal tax revision has doubled the impact on each taxpayer by reducing the value of deductibilities.[5]

To deal with reasons for the increase in county revenues and taxes for the 1980-1989 period, an analysis was made of the distribution of revenues by fund.

7. In the 1960-1990 period, the number of funds which collected county revenues increased from a total of 5 to a total of 46, which included 23 sewer funds. This proliferation of funds at an 11:1 rate is slightly higher than the rates of growth in county revenue and taxes.

8. With this growth of funds, the portion of tax revenue available to the General Fund went from 73%-74% of total in 1960-1970, to 63%-64% in 1980-1990. Thus more money was being spent for other than General Fund purposes.

9. Yet, in the 1980-1990 decade, while total revenue for all funds increased by $64,500,000; General Fund revenue, after fund transfers, increased by $195,000,000. This reversed the 1970-1980 relation, when total revenue increase of $383,000,000 was over three times that of the General Fund. These data show that while the overall rate of revenue increase slowed greatly from 1980 to 1990, the General Fund was the major source for growth, especially in relation to taxes which accounted for a rise of $105,000,000.

10. Six General Fund programs were examined to determine their effects on the need for tax revenue. After State and Federal aid and other revenue sources are deducted, a net cost is left which has to be paid out of tax revenue. The results of this analysis are as follows:

a) Debt service accounted for $26,000,000 of the increased need for taxes.

b) Social Services (without Pre-School Education of Handicapped Children) accounted for just under $25,000,000 of the increased need for taxes.

c) Suffolk Community College accounted for $3,500,000 of the increased need.

d) Police Headquarters accounted for near $17,000,000 of the increased need.

e) Pre-School Education of Handicapped Children accounted for over $29,000,000 of the increased need.

f) Employee benefits accounted for another $3,500,000, but if the State had not reduced retirement payments by the county, these costs would have been much higher.

g) The total of these six amounts to roughly $104,000,000 of the $105,000,000+ General Fund tax increase from 1980 to 1990.

11. The impact of these six on other General Fund agencies and programs is that relatively little of any increase in tax revenue was available for them.

12. When the Police Department Headquarters net cost is added to Police District taxes the total tax cost of police services to the county came to $181,000,000+ in 1990. This was an increase of $27,000,000 over 1980 costs.

13. Sewer district tax costs increased by $26,000,000 in the 1980-1990 period. In large measure this is attributable to extension and start up of new sewer services, especially the Southwest Sewer District.

14. The $13,000,000+ rise in tax costs for other funds is a result of assigning a small portion of sales tax money for use in environmental programs.

15. Overall, these results point to the need for examination of the reasons for cost increases in the major General Fund programs, as well as, for Police Department costs.

16. An examination of expenditures by function largely confirmed the revenue analysis, and also brought out the desirability of examining the reasons for rises in county health expenditures.

17. Inspection of data on Federal aid and transfers among the funds showed that a major portion of this aid in the mid 1970s-early 1980s, was for capital construction. Thus most of the decline in such aid could not be taken as a reason for the rise in County taxes in the 1980s. The cessation of Federal Revenue sharing had some impact along these lines, but it was not the major one, given the earlier analysis of the General Fund.

[5] The reduction of both federal and state income tax brackets from 50% federal and 15% state to 28% and 7.85% respectively; and the elimination of the sales tax as a federal deduction automatically doubled the impact on each taxpayer relative to the property tax

Responsibilities: Three Decades-Three Environments

Generalizations can be misleading because they draw attention to one set of events while the continuities and changes in other important phenomena seem to be undervalued or ignored. Yet a reasonably accurate generalization can provide insights that contribute to the understanding of past county practices and where the county may be going. It is in this sense that the following comments are made about Suffolk County's government revenue and tax policies over the last thirty years.

Each decade, approximately, has been marked by a changing developmental environment that has elicited new responses and differently emphasized behaviors by the representatives and administrators of county government. The decade of the 1960s was marked by a changed form of county government which had to develop the administrative organization and physical infrastructure capable of dealing with the needs of a huge influx of business and families seeking a better life in Suffolk County. While political processes and contests are always important, they were subsumed by the sheer magnitude of the organizational task required. In the 1970s while the job of organizing county government in response to growth continued, there were major fiscal changes arising in part from developmental needs and in part from Federally mandated social welfare changes. Large scale influxes of Federal and State aid, mainly for physical infrastructure development—sewers for example—and for manpower training and employment programs were received. While economic assistance for the aged, blind and disabled wholly became a Federal responsibility through the Supplementary Social Security Income Program, there was a vast expansion of medical assistance for the poor, and the County's costs for this rose accordingly. Further, as the service needs of a greatly increased population became evident, it was necessary to provide increased revenue through a county sales tax—initiated in 1969. Assuredly there were other important developments occurring in the County. Major policy initiatives in protection of open space, water supply and environmental protection received strong support. There were scandals involving corruption at the Southwest Sewer District. The controversy over the construction and operation of the Shoreham nuclear power plant grew in intensity. Yet the needs for physical, local administrative service, and social program development and the need to secure fiscal resources to provide for these can be seen as the dominant aspects of County government in the 1970s.

In drawing attention to these aspects of the 1960-1980 period, there is no denying that many of the usual practices of politics and government administration continued. There were contests for office and taxes were manipulated in relation to such contests. Elected representatives and opponents continued normal practices of attending to needs of their constituents and trying to reward and help supporters. Agency and program administrators often sought more money, staff, programs. Unions and their members sought higher pay and benefits and better working conditions. As county expenses and revenue collections rose, some members of the public protested while many others did nothing or complained only among themselves and did not vote or organize to present their views. However, major changes in a number of elements altered the govemmental environment of the 1980s.

One was that major developmental tasks of the 1960s and the 1970s were largely accomplished. A complex county government was created, providing major physical infrastructure and environmental protections. Doing this required agreement among major politicians, but with substantial completion, these needs no longer served as a cohesive framework for political and governing activity. This does not mean that there weren't disagreements and struggle, that a lot of hard effort did not go into producing this support. Nor is this intended to indicate that substantial tasks do not lie ahead in improving the efficiency and effectiveness of county government and in dealing with major environmental problems of waste management, in providing the resources and means for dealing with the county's transportation and for housing problems and economic growth in cooperation with the towns. These have major impact for the County's future, but they do not constitute the tasks of creating a county government and providing major environmental protection which largely framed Suffolk's politics in the 1960-1980 period.

A second element concerns the tax-personal income relation. The 37% growth in personal income per capita has not been accompanied by a relative lowering of County tax claims against that income, or of such tax claims by all municipal governments in Suffolk. The County's share was 2.5% in 1980 and 2.7% in 1989. In the late 1970s, taxes for all municipal governments in Suffolk had reached 9.2% of personal income per capita. In 1988, they were 7.4% and with the large jump in County taxes accompanied by large increases in school taxes, reached 8% in 1989. See Table 4-11. This comparison with the late 1970s indicates a relative increase in well-being for county population during the 1980s. However, this was an increase made possible mainly by the

betterment of the County's economic position, as noted above.

From 1980 to 1989, County taxes increased by more than 50% in constant dollars, going from $399,000,000 to $612,000,000+. School taxes grew by 27%, going from $689,000,000+ to almost $876,000,000. Town taxes rose almost $100,000,000. Thus tax claims on the whole increased substantially, and even though they constituted less of a percentage claim on income than in 1977, they were rising at the end of the decade, in a period with rising energy costs, a slowing economy, growing unemployment and an aging population with more retirees facing an uncertain economic future.

In this changing environment of the 1980s decade, coming after major organizing and development tasks of the 1960s and 1970s had been undertaken, the large growth in County taxes indicates that another basis for revenue policy had been fashioned: one that is no longer based mainly on development needs but instead on a combination of political interest and administrative organizational concerns. Evidence in this report and the results of other studies and information points strongly in this direction. Further, the evidence also places responsibility on State agencies for helping to produce the fiscal crisis now being faced.

Consider the following:

1. The large variations in property taxes from one year to another in the 1980s have created a climate of fiscal and political instability that have contributed to the County's fiscal woes. It is claimed that the practice of lowering property taxes in relation to election years is a normal practice and does not represent anything new. However, the scale of variations in the 1980s is much larger than in the past. In 1974, in constant 1983 dollars, property taxes were $33,000,000 lower than in 1973. In 1980, these taxes were about $15,000,000 lower than in 1979. Now observe: 1984, some $50,000,000 lower than 1983; 1986, over $100,000,000 lower than 1985; 1988, over $50,000,000 lower than 1987; 1990, about $30,000,000 lower than 1989.

Fiscally this practice results in more short term borrowing with ensuing interest costs. It also creates unrealistic expectations about keeping property tax rates low and thus creates a dilemma for both legislative and executive branches of government. If these branches try to satisfy taxpayers they can do so only by major cutting of programs. If such tax cutting also coincides with downturns of other revenues, such as has happened with sales taxes in the last year, the fiscal and political problems are compounded.

2. Adding to this are the effects of inflation. As the County Executive and the County Legislature both pledge no increase in taxes, this is done without consideration of inflation effects. Two years of 5% inflation can produce cost rises in the neighborhood of 10%. Even if wages are held steady, a difficult position to maintain over time, some cost rises are bound to occur. If other revenues do not increase, the only remedy is to cut program costs, which means elimination of jobs and/or services, or increased productivity that results in cost reductions. In effect, a pledge of no tax increase with lack of inflation consideration can become a hidden tax on county workers.

3. However, the results of such political pledges and fiscal situations on employee production are counter productive. Employee insecurity about jobs, salary levels, benefits, etc., makes it more difficult to achieve greater productivity. In a crisis situation, without some guarantee of job security, employees are loath to cooperate with efforts that can result in job loss. In fact, as efforts to negotiate limits on compensation or "give backs" occur, employees—through their unions—are likely to demand employment guarantees in return. This can have several consequences. If there is no give and take, employee firings may occur. If there are guarantees, the ability to save money and keep taxes low is compromised. If there are guarantees, and efficiency/productivity studies show that as much or more can be achieved with less, county government may not be able to use study results because of the guarantee.

4. The data in this study point to the need for a much closer look at six General Fund agencies/programs because of their impact on taxes in the 1980-1990 period.

a) The rise in debt service should be reviewed in terms of whether or not the capital expenditures involved are justified, or could have been postponed. The basic feeling here is that a great deal of such expenditure was necessary. The construction of the court center at Islip, the new jail at Riverhead, the open space purchases to help protect water supply, etc., are basic investments: some to provide badly needed facilities to enable the criminal justice system to operate more efficiently; some to provide for the long range future of Suffolk while the opportunity to do so, is there. It is possible that consideration of refinancing parts of the capital program would provide help in the crises of the immediate years ahead. Yet, current attempts to finance $50,000,000 in bonds for new open space purchases must be questioned in the light of the County fiscal position at this time.

b) The Social Services rise of $25,000,000 net tax cost in the last decade should be reviewed as to causes. When the programs for aid to the Aged, Blind and Disabled were removed from the

Department's jurisdiction in the early 1970s, there was a drop in staff from 1,575 to near 1,200. Thereafter the staff rose again to over 1,600 in 1981. In 1990 the staff level was 1,523. The reasons for the rise and maintenance of this level and for the next tax expenditure effect need explanation. It may be that areas in case loads under current economic condition, justify this staff level, but this matter should be explored.

c) The rise in cost of Suffolk Community College was not great and may well be related to increases in enrollment since the downturn of a few years ago. Nevertheless, some years ago the eastern campus of the college was severely underutilized, while a high cost administrative staff was maintained for a small enrollment. Inspection of enrollment and cost data by campus would again be justified.

d) The rise in Police Department costs requires comment on a number of counts. First, the largest part of the rise is in Headquarters costs. Second, inspection of staffing records shows that while Department manpower rose by about 140 from 1980 to 1990, the Headquarters staff increased from 486 to 753 in the same period, a 55% rise. Thus, while there have been claims that more money is needed for increased patrol services, the Department has been putting its increased revenue into a larger headquarters staff. The justification for this will be examined in a subsequent report.

These data also must be viewed in relation to the Bi-County study on jail overcrowding. In that study it was noted that many activities of the Department involved non-criminal incidents, including such functions as writing parking tickets. There was a recommendation that the functions of the Department be reviewed to determine which could be handled by non-police personnel. It is understood that currently, many police officers handling clerical tasks are being returned to patrol activities and that they are being replaced by civilians. This is a step in the right direction, but further study of police functions is needed.

e) The tremendous rise in costs of educating pre-school handicapped children has been noted. This problem has been the subject of much newspaper comment and the County has established a task force to deal with it. Many professionals agree that there is abuse in this field. Presently there are many parts of this process which are outside of Suffolk's control because of the way the State regulations are written. A major review and reform of this program is necessary, one which will provide needed services without contributing to bankruptcy of the County. This program is undergoing examination as part of this bi-county tax relief effort. In this study there will be examination of how program decisions are made on providing services, on altering of rates for various types of service, on competitive bidding processes with regard to transportation and service provision, etc.

f) The rise in employee benefits has been another large source of the County's fiscal crisis. The justifications and policy basis for these rises can and have been argued pro and contra at length. Nevertheless the large increases since 1980 cannot be denied. Attempts to control the rises in medical costs have been made by requiring more copayments from County workers and by promoting the use of physicians, dentists, and other medical personnel who will accept Empire plan limits in total as satisfaction of payment. Yet the fact remains that the cost of health insurance per General Fund employee has almost quadrupled from 1980 to 1990.

These are matters which have arisen in the course of the present study. They indicate that local and state government officials, and local government representatives have been involved in a number of activities which have contributed to Suffolk's fiscal crisis. In addition, the work of the Long Island Regional Planning Board has shown other areas in which action by the County and State could save millions of dollars for all concerned, without diminishing the levels of service.

g) A prime example is the Bi-County Jail Overcrowding Study. The Police Department recommendations of this study were noted above. There were specific recommendations for reducing time taken in producing pre-sentence reports for convicted defendants who would be sent to State prisons. This could save the County millions of dollars each year. Many of the Suffolk officials consulted on this matter agreed that it could be done, or at the very least, tried. Nothing has been done.

The report also commented on the increasing length of stay for pre-trial defendants retained in the County jail. Here, action taken by the newly elected County District Attorney in pushing his staff to process these cases more rapidly has helped to produce a marked improvement. However, there are still many other aspects of this report that have not been followed up.

h) About ten years ago after discussions with the Division of the Budget and the Planning Department, the Social Services Department began buying heating oil for its welfare clients on a bulk basis, with delivery provided, at a much lower price. Savings in the millions were thus obtained for the County, the State and the Federal government, without any diminution of service to the clients. Two things happened to this program. First, as the fuel suppliers gave lower prices for the oil, they began to provide increased repairs for the heating systems of the welfare clients and the costs of doing this climbed to the extent that much of the savings in fuel costs, evaporated. The Social Services Department has not controlled these cost rises and has not determined whether or not these were justified. There should be an explanation of why these costs have been allowed to rise.

Second, the State Social Services Department

decided that the moneys saved through this bulk fuel buying and delivery program, could not be retained by the County but had to be returned to the welfare clients as part of their "entitlement." Such administrative regulation has the effect of law, unless challenged and overturned in court. The "rightness" of this regulation could be argued on several grounds, legal, moral, fiscal. It also shows however, that attempts by County agencies to provide more efficient services can and does run afoul of State bureaucratic regulation.

i) A recent viewpoint in Newsday, by Donald Gruen[6] former director of the Suffolk Legislature's Office of Budget Review, commenting on the current fiscal crisis, called for "Immediate review and restructuring of all contractual obligations." The need for doing this in relation to the handicapped children program and heating system service contracts for welfare clients has been indicated. Studies by this office indicate other areas for which review is needed in terms of securing a fair revenue return from use of County programs and facilities. These would include County golf courses and the Suffolk County Airport's fixed base operation.

j) The County Executive has already called for reform of State mandates to reduce unnecessary costs to the County. In a report "The Impact of the 1991 State Budget and the Need for Mandate Reform," he has called for an end to unfunded mandates and called for establishment of a State Commission on Mandates which would oversee preparation of local fiscal impact statements to accompany State legislation or regulation imposing a net cost on local governments. He has further proposed that such State impositions be inoperative unless accompanied by State funding.

The State's 1991-1992 legislation included bills for mandate relief to achieve a saving of $830,000,000 for local governments over the next three years. Many of the provisions in these bills centered on practices relating to bonding and capital programs, and the fiscal effects of these are not easily determined. In relation to the rise in Suffolk's General Fund taxes, the provisions in State Senate Bill 6095 and Assembly Bill 8498 relate to payments for medical assistance seeking better insurance recoveries and installing programs for managed care utilization controls and assisted living, etc., and represent attempts to deal with these cost rises. To this extent that these programs succeed, the mandate relief program will provide help in dealing with the Social Services component of the 1980-1990 rise in General Fund taxes. Assuming that all the Social Services component is a mandated one, the only other part of the 1980-1990 tax increase that can be attributed to mandates is that for education of pre-school handicapped children — roughly $29,000,000. The other General Fund increases do not arise from these mandates. Nor does the $12,000,000 increase in Police District taxes. Thus in terms of mandate-tax increase relations, certainly not more than half can be ascribed to mandate causes. This does not deny the County Executive's claim that mandates cause expenditure in the first place. It does show however that a major part of the 1980-1990 tax rise cannot easily be blamed on increases in mandate costs.

Conclusion

The last part of this report has referred to the changing developmental, fiscal and political environments in which Suffolk County government has operated in the last thirty years. The responsibilities of executives and legislators in meeting the developmental needs of the County in its first two decades were noted. The "change of climate" in the last decade is also a notable fact. Attention has been given to specific types of budgeting, to specific departments and programs. The people involved in these have been executives and legislators, agency and program heads in County government and county employees through their unions. State involvement in several situations has also received comment. Sometimes the actions of the officers of government has been designed to help the County out of its fiscal crisis. Often the operations of the last decade have contributed negatively. Yet, if the public wishes to point fingers and lay blame, let this same public reflect that two years ago a report on school district consolidation for Suffolk County estimated that as much as $100,000,000 a year in taxes could be saved with consolidation. The report was greeted with approval by some, attacked by others, and in the interim, no significant consolidation of school districts has occurred although one study has now been made. Perhaps this really indicates that many of us are only involved to the extent that we wish to protect our own immediate interests as we see them. The fact that such actions become additive and eventually lead to crises of many kinds is not readily apparent. Thus we are all in the same boat because we are missing an overall vision of the public good that can guide our actions.

[6] Newsday, May 1991, p.87

Appendix 1
Definitions of Expenditures by Function

General Government
This includes expenditures for executive, legislative, judicial and financial operations.

Education
This includes the county's contribution to the community college, tuition payments to community colleges, education of handicapped students, and miscellaneous educational expenditures.

Police
This represents expenditures for police service, sheriff, jail, rehabilitation services, probation, etc.

Other Public Safety Including Fire Activity
This consists of total expenditures for fire protection and prevention plus other public safety expenditures for traffic control, civil defense, public safety administration, building inspection, animal control, examining boards, etc. This category may also include some police expenditures that were not specifically identified.

Health
This represents total expenditures for county hospitals and nursing homes, public health administration, mental health programs, addiction control services, and all other health services provided by the county.

Transportation
This item includes expenditures for maintenance and improvements of county roads and bridges, snow removal, landscaping of roads, public transportation, and other transportation related activities.

Economic Assistance
This consists of expenditures to promote the economic welfare of the county and its residents. Expenditures for social services administration and programs are included under this heading.

Culture Recreation
This includes expenditures for county parks, youth and adult recreation programs, recreational facilities, libraries, museums, and other cultural and recreational activities.

Home and Community Services
Utilities: These are expenditures for the operation and administration of utility systems (water and sewer).
Other: This consists of expenditures for garbage collection and disposal, drainage and storm sewers, housing and community development, natural resources, and activities intended to improve the general environment.

Source: New York State Comptroller, Annual Report on Municipal Affairs, 1989

....Chapter Five

Departmental Operations

Revenues and Expenditures

1960-1990

Nassau and Suffolk Counties

Note:

This Chapter was originally Working Paper No. 8

PREFACE

Working papers two and five reviewed the overall budgetary operations of Suffolk and Nassau County governments over the three decade 1960-1990 period respectively. Patterns of revenues and expenditures related to taxation were analyzed in order to understand the factors that gave rise to the two counties having the dubious distinction of being among the heaviest taxed communities in the nation.

All dollar amounts were converted to (1983) constant dollars to avoid distortion arising from inflationary impacts. The analyses also contained per capita calculations in order to learn if the growth in costs was population driven or due to other causes .

The 1960-1970 decade growth in county budgets was largely population driven. That is, there was a strong correlation between county revenues and expenditures and the increase in population. However, as the population tended to stabilize over the subsequent two decades, the budgets continued to grow at a rapid pace. Some of the added costs were due to new and/or increased services; some were due to federal or state mandates imposed on the local governments without concomitant funds from the federal or state government to cover the new programs. Some of the added costs were due to local wage agreements that increased more rapidly than inflation.

Working paper six and this working paper takes a more definitive examination of county operations by looking at the major departmental functions of the two counties that constitute the overwhelming portion of the budget. Working paper seven looked at police operations separately because in part the police operations are special district rather than general fund items. A second consideration was that municipal police budgets were part of the examination and therefore the paper was a county/municipal one. The main reason, however, for the separate treatment was logistical. The staff completed that work before all the other departments' analyses were ready for publication. No significance should be attached to the separate presentation of the police function from health, social services, public works, parks or executive and legislative operations. This report is in six parts:

Part 1 - County Executive

Part 2 - Legislature

Part 3 - Public Works

Part 4 - Social Services

Part 5 - Parks

Part 6 - Health Services

Each part first discusses Nassau operations, then Suffolk. At the conclusion of each part, a summary comparison between the two counties identifies the dissimilarities, either in function or operations.

Part 1: ANALYSIS OF COUNTY EXECUTIVE OFFICES

Analysis of the county executive offices in both Nassau and Suffolk Counties is complicated by the shifting and variety of responsibilities exercised in the 1960-1990 period. Often when new programs are developed or existing programs run into trouble they are assigned to executive supervision or control before being transferred elsewhere or phased out of existence. At other times existing programs and/or staff are expanded or contracted as new demands are placed on staff. As these are influenced by changing State and Federal Mandate, the scope and complexity of the executive operation has changed accordingly.

To provide perspective on these developments, a four-fold classification of executive operations has been applied to both Nassau and Suffolk. This four-fold classification is an attempt to first categorize these operations in such a way that those policy elements which are relatively inherent in the executive's function can be seen both in their constancy as functions and in terms of scale of operation variation. Then, other responsibilities given to the executive are categorized in terms of types of county government operation, and examined with regard to appearance, change or disappearance.

The classification is as follows:

- Policy making operations and their units.
- Agencies, programs, units responding to intergovernmental needs — serving other agencies or operations of county government.
- Agencies or programs responding to community needs.
- Funds under supervision or control of the County Executive.

The Nassau County Executive's Office

Analysis of the Nassau County Executive's office is complicated by two elements. First, in 1960 and 1970 some capital improvement and reserve contingency funds were recorded as part of the Executive's accounts, but in 1980 and 1990 they did not appear in this way. These monies totaled many millions of dollars, and there were no staff assignments from the Executive's office designated with the budget accounts. Essentially, it appears that these were accounting designations with the funds either already appropriated for projects that had been approved — capital project start-up money for example — or being held in reserve for other payment purposes as the need arose. Inclusion of these monies in fiscal and staff analysis of the Executive's office distort the comparison of earlier and later decades. Consequently, although the accounts and totals are shown for 1960 and 1970 when they appear, the analysis proceeds without reference to them.

The second complication arises from changing emphasis in the Executive's function. The major roles of the Executive are involvement in making or setting of policy, facilitating effectuation of policy by getting resources to agencies that carry it out, — an intra-governmental function — and, as special need arises, becoming involved in the actual provision of services to the Nassau community. Although, theoretically, it can be claimed that in any one period the Executive and staff are involved in all of these functions, the fact is that over decades, the organization and assignment of staff and accompanying expenditures can reflect changing emphasis in regard to these responsibilities. In 1960 the Nassau Executive's staff was organized primarily in terms of policy setting responsibilities. In 1970, the policy structure was differentiated organizationally, and an organizational start was made on some intra-governmental service facilitation. For both 1980 and 1990 the budgets show much greater Executive involvement in intragovernmental service facilitation and in development of programs for provision of service to various community interests.

The reasons for these 1980 and 1990 changes are varied. They may have come from the growing complexity of governmental operations with recognition of the need for specialized services — employee relations for example. They may have come through provision of Federal and/or State matching funds as incentive to get a program started, or as a result of a mandate — affirmative action for example. They may have come as a result of pressure from a particular interest group with the consequence that an inter-racial task force or a women's service unit was established in the Executive's office. The following pages and tables show how the office was organized, staffed and spent money in relation to these varied functions and responsibilities in 1960, 1970, 1980 and 1990. After this presentation, some questions will be raised about the degrees of change and the necessity for them.

In 1960 the Executives office spent — in 1983 dollars — $377,000 with 75% of the amount in permanent salaries. The staff total was 8. The average salary — in 1983 dollars — was $35,125.

In 1970 the staff total was 68 full-time and 5 part-time. The policy staff had expanded to 47 full-time

TABLE 5-1
Expenditure by Major Function, Nassau County Executive's Office
1960, 1970, 1980, 1990

Function	*1960*	*1970*	*1980*	*1990*
		CURRENT DOLLARS		
Policy	114	723	985	2,970
Intragovernmental Services	—	89	630	1,964
Community Service	—	208	1,100	2,983
Fund Control	4,599	8,070	—	—
Total	4,713	9,090	2,715	7,917
		1983 DOLLARS		
Policy	377	1,753	1,290	2,141
Intragovernmental Services	—	216	767	1,415
Community Services	—	504	1,339	2,151
Fund Control	15,204	19,570	—	—
Total	15,581	22,043	3,303	5,708

TABLE 5-2A
Full-Time Staff by Major Function, Nassau County Executives Office
1960, 1970, 1980, 1990

Function	*1960*	*1970*	*1980*	*1990*
Policy	8	49	38	52
Intragovernmental Services	-	5	31	48
Community Services	-	14	39	61
Total	8	68	108	161

TABLE 5-2B
Part-Time Staff By Major Function, Nassau County Executives Office
1960, 1970, 1980, 1990

Function	*1960*	*1970*	*1980*	*1990*
Policy	—	—	—	18
Intragovernmental Services	—	—	1	116
Community Services	—	5	4	53
Total	—	5	5	187

with 28 directly in an Executive unit, 14 in Budget and 7 in a Federal and State Aid unit. Another 14 full-time staff were in two community services programs, Manpower Development and Office for the Aging. A small staff had been established in an office for a Commissioner of Accounts to help bail processes in the criminal justice system. The total expenditure for these units and programs was $2,473,000, with over 90% in permanent salaries. The average salary — in 1983 dollars — was $33,809.

In 1980 the total of expenditure for units under the County Executive's supervision had risen to $3,300,000, a 36% increase over the 1970 level. The staff level rose to 108 full-time and 5 part-time. The permanent salaries constituted 77% of total expenditure, a percentage far below the 1970 level. The major reason for this percentage decline was a substantial rise of contractual awards, over $500,000 for cultural development programs.

The policy units showed a decline of $554,000 in expenditure, while the intra-governmental units tripled and community service programs under the executive more than doubled. Examination shows that there were four intragovernmental programs in 1980 compared to one in 1970. One of these programs arose because of State and Federal mandates and Affirmative Action. The Personnel Office function must have located elsewhere in 1970 and 1960, but

in both 1980 and 1990 appears as one of the Executive's arms for dealing with personnel needs and problems of county agencies.

The 1980 composition of community service programs in the Executive's office, changed completely. Manpower and Aging programs no longer in the Executives office were ensconced in separate agencies. Four new programs were added, with the major one being Cultural Development with an expenditure of $879,000 including a contractual sum of $545,000. Most of the money for the Cultural Development program came out of Federal Revenue Sharing Funds and an additional amount came from State Aid. CASA — the Coordinating Agency for Spanish Americans and the Housing and Intergovernmental Affairs Units did not show any Federal or State aid in the 1980 Budget. The Criminal Justice Coordinating Council appeared with both Federal and State support.

The reduction of policy unit expenditures from 1970 to 1980 is reflected in the number of staff assigned, going from 49 in 1970 to 38 in 1980. There was elimination of Federal and State Aid Coordinator positions plus other 1970 positions that did not seem to be related to policy functions and a reduction in secretarial, clerical type positions. However, the increases in intragovernmental and community service positions more than made up for the loss in policy staff.

It is worth noting also, that with the expansions of intergovernmental and community service programs under the Executive, the average salary level — in 1983 dollars — dropped precipitously from that of 1970's $32,956. In 1980 it was $23,620. This reflects three phenomena: the dropping of some professional titles such as Federal and State Aid Coordinator; a relative increase of secretarial-clerical type staff with the introduction of new programs; a failure to keep up with inflation which was high in this decade.

In 1990, expenditure for units and programs under the Executive's control rose to over $5,700,000 — in 1983 dollars, a 73% increase above the 1980 level. Staff increased to 161, almost a 50% increase above the 1980 level. As there were no significant population increases or changes in form of government in the 1980-1990 period, the sources of these rises should be pinpointed.

Although contracts mainly for Cultural Development Programs — accounted for $831,000, this was less than a $300,000 increase over the 1980 total for this component. The elements that show up more sharply are a $900,000+ rise in salaries for the Executive's policy staff; an $650,000 rise in intragovernment programs; an $800,000 rise in community service programs. Three new community service programs appear in the 1990 Budget; Citizen and Community Services, Womens Services, Physically Challenged. Discounting employee benefits, they were budgeted for $865,000 in expenditure, they employed 29 full-time and 37 part-time persons. They did not receive any Federal or State Aid and thus do not appear to be the result of mandates from these

TABLE 5-3
Nassau County Executive Policy Staff by Type of Position
1960, 1970, 1980, 1990

Position	*1960*	*1970*	*1980*	*1990*
County Executive	1	1	1	1
Deputy Executives	2	3	3	4
Press Secretary	1	1	1	2
Secretarial, Clerical, etc.	4	22	16	20
Executive & Administrative Assistants		4	5	13
Research Analyst		1		
Field Representative		1		
Director, Mobilization for Democracy		1		
Management Analysts		5	4	2
Budget Officers		4	4	6
Comm. Serv. Center Dir.		2		
Federal & State Aid Coordinators		4		
Director & Asst. Dir. (Mgt. & Fiscal)				
Counsel				1
Archivist				1
Totals	8	49	38	52

other government levels. CASA, the Coordinating Agency for Spanish Americans, almost doubled its budget, and employment increased from 5 full-time in 1980 to 9 full-time and 7 seasonal in 1990. Cultural Development spent less money in 1990 than in 1980. Housing and Intergovernmental Affairs also almost doubled its budget from 1980 to 1990 with full-time employment going from 6 in 1980 to 10 in 1990. In summary, the rise in the community affairs expenditures in the County Executive's office was accompanied by an employment increase of 22 full-time and 49 part-time and seasonal jobs from 1980 to 1990. This rise is in line with the expenditure increase of $800,000 for this function.

Intragovernmental services from 1980 to 1990 rose by $650,000 and full-time employment increased 31 to 48 jobs. Most startling — compared to 1980 — was the appearance of 103 part-time and 3 seasonal jobs in the Personnel Office. Why this large expansion was needed, is not apparent. Since there were 105 of these positions in the Budget for 1989, it would seem that this part-time employment was not a response to an emergency situation. One new program was added to the County Executive's office, Employee Relations, and a 1980 study group, the Multi-Municipal Task Force, was not in the 1990 Budget. The staff increase in Personnel accounts for the increase in that unit's budget from 1980 to 1990. Remaining increases for intragovernmental programs accrued to the Commissioner of Accounts. Overall, the unexplained element for intragovernmental programs in the Executive's office is the large rise in Personnel expenditures and staff.

What accounted for the large rise in expenditure for the policy staff of the Executive's office? This policy staff consisted of the staff directly in the Executive's office as listed in the Budget, plus the Management and Budget staff. The expenditure increased from $1,200,000 in 1980 to over $2,140,000 in 1990. Part of the rise emanated from $200,000 in contractual costs, most of it in the Management and Budget office. With a staff increase of 14, almost all of the remainder is attributable to salaries. As the Management and Budget staff actually decreased by one, there was an actual increase of 15 in the staff directly reporting to the County Executive. The major element was a rise of 8 in staff assistants and administrative aides. A counsel to the Executive was added and one more Deputy County Executive. These, plus more secretarial-clerical types constituted almost all of the staff increase.

It is difficult to ascertain any one reason why these increases occurred. Population growth certainly was not a factor. Increase in other programs attached to the Executive's office was also accompanied by increased staff in most of these programs. Thus they should not have added to the burdens of other Executive staff. When the increases in community service and intragovernmental programs are considered, additional questions have to be raised. There has been an apparent response to the needs of specific groups through formation of programs in the Executive office. To what extent can the County afford to respond to such needs through such programs or through enlargement of existing programs, especially when no Federal or State assistance is provided? Could some of these needs or concerns be handled in a better or equally effective way by use of resources in existing County programs and agencies? If not, why not? Could or should anything be done to remedy situations through a reallocation or reorganization of effort without continuous enlargement of County expenditure? Given the history of continuous growth in Executive expenditure and staff, it would be advisable to take a hard look at the functions of the office and attempt to answer these questions and others like them.

Appendix Table 5-1A
Type of Expenditure by Organizational Unit and Function, Nassau County Executive's Office
1960, 1970, 1980, 1990 ($000)

Function	Organizational Unit	Total	Salaries Wages, Fees	Permanent Salaries	Other	Equipment	Expenses	Capital Improvement	Other	Contractual
				1960						
Policy	Executive	114	85	85	—	2	27	—	—	—
Fund	Capital Improvements	1,499	—	—	—	—	—	1,499	—	—
Fund	Reserve Contingencies	3,100	—	—	—	—	—	—	3,100	—
	Fund Subtotal	4,599	0	0	0	0	0	1,499	3,100	0
	Total 1960	4,713	85	85	0	2	27	1,499	3,100	0
				1970						
Policy	County Executive	469	413	413	—	8	48	—	—	—
Policy	Budget	161	157	157	—	1	3	—	—	—
Policy	Federal and State Aid	93	90	90	—	1	2	—	—	—
	Policy Subtotal	723	660	660	0	10	53	0	0	0
Intergov't	Commissioner of Accounts	89	88	87	1	—	1	—	—	—
Comm Svcs	Manpower Development	132	129	129	—	1	2	—	—	—
Comm Svcs	Office for the Aging	76	71	48	23	1	4	—	—	—
	Community Services Subtotal	208	200	177	23	2	6	0	0	0
Fund	Capital Improvements	70	0	—	—	—	—	70	—	—
Fund	Reserve-Contingencies	8,000	0	—	—	—	—	70	8,000	—
	Fund Subtotal	8,070	0	0	0	0	0	70	8,000	0
	Total 1970	9,090	948	924	24	12	60	70	8,000	0
				1980						
Policy	County Executive	683	638	638	—	6	39	—	—	—
Policy	Budget	302	293	293	—	2	7	—	—	—
	Policy Subtotal	985	931	931	0	8	46	0	0	0
Intragov't	Office of Personnel	127	126	126	—	—	1	—	—	—
Intragov't	Commissioner of Accounts	222	219	219	—	1	2	—	—	—
Intragov't	Multi-Municipal Task Force	53	52	52	—	—	1	—	—	—
Intragov't	Affirmative Action	228	220	212	8	2	6	—	—	—
	Intragovernment Subtotal	630	617	609	8	3	10	0	0	0
Comm Svcs	Crim. Justice Coord. Coun.	159	150	150	—	—	9	—	—	—
Comm Svcs	Hsng. & Intergov's Affairs	115	104	104	—	3	8	—	—	—
Comm Svcs	Coord. Agency-Hispanics	90	86	86	—	4	—	—	—	—
Comm Svcs	Inter-racial Task Force	14	14	14	—	—	—	—	—	—
Comm Svcs	Cultural Development	722	208	202	6	6	59	—	1	448
	Community Svcs. Subtotal	1,100	562	556	6	13	76	0	1	448
	Total 1980	2,715	2,110	2,096	14	24	132	0	1	448
				1990						
Policy	County Executive	2,094	1,939	1,833	106	50	40	—	—	65
Policy	Budget	876	649	634	15	1	11	—	—	215
	Policy Subtotal	2,970	2,588	2,467	121	51	51	0	0	280
Intragov't	Employee Relations	468	407	405	2	1	8	—	—	52
Intragov't	Office of Personnel	624	582	460	122	2	19	—	—	21
Intragov't	Commissioner of Accounts	554	551	509	42	1	2	—	—	—
Intragov't	Affirmative Action	318	315	315	—	1	2	—	—	—
	Intragovernment Subtotal	1,964	1,855	1,689	166	5	31	0	0	73
Comm Svcs	Crim. Justice Coord. Coun.	492	422	400	22	1	4	—	—	65
Comm Svcs	Coord. Agency-Hispanics	291	274	231	43	3	4	—	—	10
Comm Svcs	Cultural Development	1,033	304	283	21	7	21	—	1	700
Comm Svcs	Citizen & Community Svcs.	451	423	296	127	6	22	—	—	—
Comm Svcs	Physically Challenged	213	205	184	21	2	6	—	—	—
Comm Svcs	Womens' Services	201	170	123	47	1	5	—	—	25
Comm Svcs	Hsng. & Intergov's Affairs	302	293	293	—	2	7	—	—	—
	Community Svcs. Subtotal	2,983	2,091	1,810	281	22	69	0	1	800
	Total 1990	7,917	6,534	5,966	568	78	151	0	1	1,153

Appendix Table 5-1B
Type of Expenditure by Organizational Unit and Function Under Executive Control, Nassau County 1960, 1970, 1980, 1990 ($000 in Constant 1983 Dollars)

Function	Organizational Unit	Total	Salaries Wages, Fees	Permanent Salaries	Other	Equipment	Expenses	Capital Improvement	Other	Contractual
				1960						
Policy	Executive	377	281	281	0	7	89	0	0	0
Fund	Capital Improvements	4,956	0	0	0	0	0	4,956	0	0
Fund	Reserve Contingencies	10,249	0	0	0	0	0	0	10,249	0
	Fund Subtotal	15,204	0	0	0	0	0	4,956	10,249	0
	Total 1960	15,581	281	0	7	89	4,956	10,249	0	
				1970						
Policy	County Executive	1,137	1,002	1,002	0	19	116	0	0	0
Policy	Budget	390	381	381	0	2	7	0	0	0
Policy	Federal and State Aid	226	218	218	0	2	5	0	0	0
	Policy Subtotal	1,753	1,601	1,601	0	24	129	0	0	0
Intergov't C	ommissioner of Accounts	216	213	211	2	0	2	0	0	0
Comm Svcs	Manpower Development	320	313	313	0	2	5	0	0	0
Comm Svcs	Office for the Aging	184	172	116	56	2	10	0	0	0
	Community Services Subtotal	504	485	429	56	5	15	0	0	0
Fund	Capital Improvements	170	0	0	0	0	0	170	0	0
Fund	Reserve-Contingencies	19,400	0	0	0	0	0	0	19,400	0
	Fund Subtotal	19,570	0	0	0	0	0	170	19,400	0
	Total 1970	22,043	2,299	2,241	58	29	146	170	19,400	0
				1980						
Policy	County Executive	831	776	776	0	7	47	0	0	0
Policy	Budget	368	357	357	0	2	9	0	0	0
	Policy Subtotal	1,199	1,133	1,133	0	10	56	0	0	0
Intragov't	Office of Personnel	155	153	153	0	0	1	0	0	0
Intragov't	Commissioner of Accounts	270	267	267	0	1	2	0	0	0
Intragov't	Multi-Municipal Task Force	65	63	63	0	0	1	0	0	0
Intragov't	Affirmative Action	277	268	258	10	2	7	0	0	0
	Intragovernment Subtotal	767	751	741	10	4	12	0	0	0
Comm Svcs	Crim. Justice Coord. Coun.	194	183	183	0	0	11	0	0	0
Comm Svcs	Hsng. & Intergov's Affairs	140	127	127	0	4	10	0	0	0
Comm Svcs	Coord. Agency-Hispanics	110	105	105	0	5	0	0	0	0
Comm Svcs	Inter-racial Task Force	17	17	17	0	0	0	0	0	0
Comm Svcs	Cultural Development	879	253	246	7	7	72	0	1	545
	Community Svcs. Subtotal	1,339	684	677	7	16	92	0	1	545
	Total 1980	3,304	2,568	2,551	17	29	161	0	1	545
				1990						
Policy	County Executive	1,510	1,398	1,322	76	36	29	0	0	47
Policy	Budget	632	468	457	11	1	8	0	0	155
	Policy Subtotal	2,141	1,866	1,779	87	37	37	0	0	202
Intragov't	Employee Relations	337	293	292	1	1	6	0	0	37
Intragov't	Office of Personnel	450	420	332	88	1	14	0	0	15
Intragov't	Commissioner of Accounts	399	397	367	30	1	1	0	0	0
Intragov't	Affirmative Action	229	227	227	0	1	1	0	0	0
	Intragovernment Subtotal	1,416	1,337	1,218	120	4	22	0	0	53
Comm Svcs	Crim. Justice Coord. Coun.	355	304	288	16	1	3	0	0	47
Comm Svcs	Coord. Agency-Hispanics	210	198	167	31	2	3	0	0	7
Comm Svcs	Cultural Development	745	219	204	15	5	15	0	1	505
Comm Svcs	Citizen & Community Svcs.	325	305	213	92	4	16	0	0	0
Comm Svcs	Physically Challenged	154	148	133	15	1	4	0	0	0
Comm Svcs	Womens' Services	145	123	89	34	1	4	0	0	18
Comm Svcs	Hsng. & Intergov's Affairs	218	211	211	0	1	5	0	0	0
	Community Svcs. Subtotal	2,151	1,508	1,305	203	16	50	0	1	577
—	Total 1990	5,708	4,711	4,301	410	56	109	0	1	831

Appendix Table 5-2
Staff by Organizational Unit and Function
Under County Executive Control
Nassau County, 1960, 1970, 1980 1990

Function	*Organizational Unit*	*Staff Part Time*	*Staff Full Time*
	1960		
Policy	Executive	0	8
Fund	Capital Improvements	0	0
Fund	Reserve Contingencies	0	0
	Fund Subtotal	0	0
	Total 1960	0	8
	1970		
Policy	County Executive	0	28
Policy	Budget	0	14
Policy	Federal and State Aid	0	7
	Policy Subtotal	0	49
Intergov't	Commissioner of Accounts	0	5
Comm Svcs	Manpower Development	0	10
Comm Svcs	Office for the Aging	5	4
	Community Services Subtotal	5	14
Fund	Capital Improvements	0	0
Fund	Reserve-Contingencies	0	0
	Fund Subtotal	0	0
	Total 1970	5	68
	1980		
Policy	County Executive	0	24
Policy	Budget	0	14
	Policy Subtotal	0	38
Intragov't	Office of Personnel	0	12
Intragov't C	ommissioner of Accounts	0	8
Intragov't	Multi-Municipal Task Force	0	2
Intragov't	Affirmative Action	0	9
	Intragovernment Subtotal	1	31
Comm Svcs	Crim. Justice Coord. Coun.	0	12
Comm Svcs	Hsng. & Intergov't Affairs	0	6
Comm Svcs	Coord. Agency-Hispanics	0	5
Comm Svcs	Inter-racial Task Force	0	1
Comm Svcs	Cultural Development	4	15
	Community Svcs. Subtotal	4	39
	Total 1980	5	108
	1990		
Policy	County Executive	17	39
Policy	Budget	1	13
—	Policy Subtotal	18	52
Intragov't	Employee Relations	1	10
Intragov't	Office of Personnel	106	14
Intragov't	Commissioner of Accounts	6	15
Intragov't	Affirmative Action	0	9
—	Intragovernment Subtotal	113	48
Comm Svcs	Crim. Justice Coord. Coun.	4	12
Comm Svcs	Coord. Agency-Hispanics	7	9
Comm Svcs	Cultural Development	5	11
Comm Svcs	Citizen & Community Svcs.	30	6
Comm Svcs	Physically Challenged	3	8
Comm Svcs	Womens' Services	4	5
Comm Svcs	Hsng. & Intergov't Affairs	0	10
	Community Svcs. Subtotal	53	61
	Total 1990	184	161

The Suffolk County Executive's Office 1960-1990

The intertwining effects of national, regional and local influences are more apparent in the development of the Suffolk County Executive's Office than in any other agency of County government. The expenditure and staffing history of the 1960-1990 period show the influence of Federal "Great Society" programs into the 1970s and beyond; the reactions to the great growth of population in the 1960-1970 decade; the local responses to new government forms; to scandal and needs for reorganization of County government; to the pressures of special interest groups and other local political demands which became more prominent in the 1980-1990 decade. In good measure these reflect the overall developmental history of expenditures as shown in the earlier report on Suffolk's county government, but they also show more sharply, the sensitivity of the Executive's Office to local events and influences.

These varying influences are clearer when the expenditures and staff are analyzed in terms of three major aspects or classifications of executive function. The policy aspect revers to the choices of programs, levels of expenditure for them and directions of activity. The intragovernmental aspect refers to the distribution of resources to county agencies to allow them to carry out policy, and to the efforts of the Executive office to support and guide the agencies. The community service aspect refers to those programs actually providing revenues and technical help to community groups.

In 1960 with a shift from a presiding supervisor to a county executive plus a Board of Supervisors form of government, the Budget provided for only a rudimentary staff for the Executive and for the beginnings of a Budget Division. The total expenditure was $192,000 and the staff numbered five. See Tables 5-4 and 5-5. The decade to 1970 was marked by a huge influx of population, roughly 500,000 people and development of county oriented county government agencies on a much larger scale. In 1970, there was a shift to a legislative form of county government; and the beginning impacts of the Federal "Great Society" programs. Expenditure for the County Executive's office grew to $872,000 —in 1983 dollars —, with almost all of it for policy functions and a small amount for labor relations. The staff total was 29 with 13 in the Administrative unit, 13 in Budget, 2 in a Social Research unit and 1 in Labor Relations.

By 1980 there was a marked change in scale of operations in the Executive's office. The 1970-1980 decade saw relatively small population growth in the County, but many programs started by the Federal

Government in the 1960s took root, and under President Nixon the influx of revenue sharing funds provided impetus for new special projects. At the same, with the growth of population in the 1960s there was a need for growth of County government and infrastructure in roads, sewer systems, government centers, etc. Accompanying this were reorganizations in agency responsibility for service delivery, which were complicated by scandals in relation to the construction of the Southwest Sewer District. Major parts of the reorganizations occurred as the 1980 Budget was being prepared, and at the time final decisions on placement of many services had not been reached. As an interim measure, parts of these were placed immediately under the County Executive's control, with the result that the expenditures and staff accruing to him were inflated tremendously for

TABLE 5-4
Expenditure by Major Function
Suffolk County Executive's Office
1960, 1970, 1980, 1990 ($000)

Function	*1960*	*1970*	*1980*	*1990*
——(CURRENT DOLLARS)——				
Policy	58	325	1,850*	5,037*
Intragovernmental Serv.	—	34	13,852*	422*
Community Service	—	—	12,491	9,343*
Total	58	359	28,193	14,802

*Includes Labor Relations staff of 7 but expenditures were not reported separately.

——1983 DOLLARS——				
Policy	192	789	2,251*	3,632*
Intragovernmental Serv.	—	83	16,858*	304*
Community Services	—	—	15,202*	6,736*
Total	192	872	34,311	10,672

* The expenditure for Labor Relations staff of 7 was not separated from other expenditures in the County Executive's office. Hence this amount is somewhat overstated. In addition, while the staff positions for intergovernmental services — treated as a community services element there — could be separated from policy staff, the Budgets for 1980 and 1990 did not provide such separation for expenditures. Thus the policy expenditures are overstated and the other two functions are understated.

TABLE 5-5
Staff by Major Function
Suffolk County Executive's Office
1960, 1970, 1980, 1990

A. TOTAL STAFF

Function	*1960*	*1970*	*1980*	*1990*
Policy	5	28	66	76
Intragovernmental	—	1	492	7
Community Services	—	—	366	81
Total	5	29	924	164
B. TOTAL STAFF IN COUNTY EXECUTIVE'S DIVISION				
Policy	5	28	66	76
Intragovernmental	—	1	7	7
Community Services	—	—	5	22
Total	29	78	5	105

TABLE 5-6
Expenditure by Function and Unit,
County Executive's Office
Suffolk County, 1960, 1970, 1980, 1990

		EXPENDITURES ($000)			
Function	*Unit Noted*	1960	1970	1980	1990
Policy	County Executive - Admin.	56	325	1,850	2,376
Policy	Budget	2	—	—	2,660
Policy	Policy Subtotal	58	325	1,850	5,036
Intragov't	Labor Relations	—	34	—	347
Intragov't	Insurance & Risk Mgmt.	—	—	—	75
	Intragov't Subtotal	0	34	0	422
Comm Svcs	Com. Traffic Safety	—	—	—	59
	TOTAL EXPENDITURE	58	359	1,850	5,517
(IN CONSTANT 1983 $)					
Policy	County Executive - Admin.	185	788	2,251	1,713
Policy	Budget	7	0	0	1,918
Policy	Policy Subtotal	192	788	2,251	3,631
Intragov't	Labor Relations	0	82	0	250
Intragov't	Insurance & Risk Mgmt.	0	0	0	54
	Intragov't Subtotal	0	82	0	304
Comm Svcs	Com. Traffic Safety	0	0	0	43
	TOTAL EXPENDITURE	192	871	2,251	3,978

TABLE 5-7
Staff by Function and Unit, Suffolk County
Executive's Office 1960, 1970, 1980, 1990

		STAFF			
Function	*Unit Noted*	1960	1970	1980	1990
Policy	County Executive-Admin.	4	13	23	33
Policy	Budget	1	13	12	12
Policy	Budget & Finance	—	—	8	5
Policy	Federal & State Aid Claims	—	—	14	6
Policy	Program Evaluation	—	—	5	—
Policy	Payroll & Accounting	—	—	4	3
Policy	Budget & Management	—	—	—	2
Policy	Management & Research	—	2	—	15
	Policy Subtotal	5	28	66	76
Intragov't	Labor Relations	—	1	7	6
Intragov't	Insurance & Risk Mgmt.	—	—	—	1
	Intragov't Subtotal	0	1	7	7
Comm Svcs	Intergov'tal Relations	—	—	5	20
Comm Svcs	Traffic Safety	—	—	—	2
	Community Svcs Subtotal	0	0	5	22
	TOTAL STAFF	5	29	78	105

both the intragovernmental services and community services functions.

The total budgeted expenditure for the Executive in 1980 was $34,311,000. Near $17,000,000 was in intragovernmental services, and over $15,000,000 for community services. Almost all of the intragovernmental money — excepting $1,000,000 roughly — was for programs that were assigned to Public Works — Custodial Services; for programs that were assigned to a new General Services Department — Telecommunications, Data Processing, etc. These assignments were made shortly after the 1980 Budget was adopted. Thus the large increases in the Executive's expenditure for these intragovernmental and community service functions should not be regarded as indicators of his regular span of control, but should be taken as the result of special circumstances which received later adjustment. The same reasoning applies of course to staff increases.

The community service function was similarly impacted by special circumstance in 1980. Of the nearly $12,500,000 in this function, over $9,500,000 arose from the temporary jurisdiction the Executive had over sewer projects following dissolution of the Environmental Control Department. Shortly after Budget adoption, these projects were placed in the Department of Public Works and have remained there since. The remaining community service programs were mainly related to aging, criminal justice and community development — housing needs.

How the staff arrangements for these functions look after these considerations? The intragovernmental services totaled 492 positions in the adopted Budget, but with establishment of a General Services Department, only 37 would have been under Executive control — the Risk Management, Personnel and Labor Relations programs. The Community Services programs totaled 366 in the adopted budget, but with transfer of the sewer programs to Public Works, only 80 would have been under Executive control — mainly programs for youth, aging and criminal justice.

How do these remaining staff numbers and programs compare to 1970? For intragovernmental functions there was only one position in Labor Relations in the Executive Office in 1970. In 1980 there were seven such positions plus ten in Risk Management and twenty in Personnel. It should be noted that by 1990 the Personnel programs and Risk Management had gone to Civil Service, excepting one Risk Management position remaining to the Executive. For the community service function, there had been no Executive control positions in 1970. Again it should be noted that by 1990, those associated with aging programs had been transferred to a newly created Department for the Aging. However, by noting the character of these community service programs, the influences of Federal and State Funding and programs originating in the 1960s and 1970s is observable.

This analysis for 1980 still leaves the policy expenditure and staff function of the County Executive's office to be described. The policy expenditure at $2,251,000 was close to three times the 1970 level. Since most of these expenditures were for personnel, a comparison of staffing for 1970 and 1980 was made. In 1970, the policy staff, as noted, totaled 28. In 1980, omitting the intergovernmental relations staff of 5 which was treated as a community services group, the total was 66. The Executive's direct staff had expanded from 13 to 23 with six more secretarial-clerical employees, another deputy executive, two special assistants/coordinators. It is in examining the financial aspect of the policy function that the major change is observed. In 1970 this aspect was composed of the Budget unit with no deputy directors, although there was a Budget Director and an Assistant Budget Director. In 1980, there were units named Budget and Finance — with a Deputy Executive — Budget, Federal and State Aid Claims, for a total of 34 staff. The Budget staff at 12, was essentially unchanged in size, except that the Director and Assistant Director were now part of the Budget and Finance unit, which with its Deputy Director and one secretary had a staff of 8. There were in addition 14 positions in a Federal and State Aid Claims unit — half of them secretarial-clerical. In 1970 the Executive staff listed one Federal and State Aid Coordinator. Added to the policy function in the Executive office were 5 positions in Program Evaluation.

Given the impacts of Federal and State aid, the expansions of governmental scale and need for program review, the problems of reorganization of departmental responsibilities, it is difficult to evaluate the expansion in Executive policy staff one way or another. Yet the growth in staff handling fiscal aspects of the policy function were large compared to 1970. Some staff dedicated to program evaluation and management review is reasonable as is expansion in secretarial-clerical staff. Beyond this, one could be caviling to push the examination further in regard to the 1970-1980 changes.

By 1990 the major reorganizations of the late 70s and early 80s had been accomplished, although some other shifts did occur. There had been a large scale reduction in Federal aid, and population had increased a bit. Expenditure under the Executives control was over $10,672,000 in the adopted Budget. Intragovernmental services expenditure was $304,000, with a staff of 6 in Labor Relations and one in Risk Management, as noted above. In 1980,

the intragovernmental services under the Executive were in programs that subsequently went to General Services, Public Works and Civil Service departments.

The community services programs showed a very different profile. In 1980, without the sewer programs, the community service function would have shown an expenditure of $5,640,000. In 1990, without any sewer programs involved, the expenditure was $6,736,000. Further, this increase occurred despite the fact that the aging programs of 1980 had either been transferred from the Executive to a new Department of Aging, or had been terminated. Without the aging programs and the sewer shifts, the community service programs in the Executives control would have spent about $3,200,000. This means that by 1990, new expenditures for community service programs totaling $3,500,000+ had been added to the Executives budget. One reason was an expansion of $2,000,000 for the Youth Bureau, for various programs. A second reason was an expansion of $1,450,000 in Criminal Justice Coordinating Council programs.

If the aging and sewer programs had not been in the community services functions of the Executives office in 1980, the assigned staff would have totaled 37. In 1990, without these programs the staff totaled 81. The increase came from two major sources. The first major source arose from creation of a Human Services Department reporting directly to the Executive. This new department folded in Criminal Justice and Youth agencies and added new programs for the Executives control in Handicapped Services, Office for Women, Child Sex Abuse Victims Program, PINS (Persons in Need of Services) Adjustment Service Plan — which was designed for drug abusers, etc. Each of these was relatively small, but combined they added about 16 positions. Another 4 positions were added in Community Development and 2 more came with the Traffic Safety Function. The second major source was the Executive's own staff which showed a total of 20 intergovernmental relations positions Table 5-8 compared to 5 in 1980. The function for these staff in relation to community services is not precisely known, but the presumption is that since they had an intergovernmental title that they worked in relation to State and Federal government, and in relation to the towns and villages of the County. Analysis of their positions shows 6 intergovernmental analysts, 5 neighborhood and community aides, three positions for liaison and community or-

TABLE 5-8
Number of Staff by Unit and Function in County Executive's Office

	STAFF BY UNIT						
	1980	*1981*	*1982*	*1983*	*1984*	*1985*	*1986*
Executive	23	26	22	25	27	30	32
Intergovemmental Relations	—	13	13	15	15	14	16
Payroll and Accounting	4	6	4	4	3	3	3
Management and Research	—	—	—	12	16	17	16
Budget and Finance	8	6	6	6	6	7	6
Budget	12	14	12	15	15	14	14
Budget and Management	—	12	10	—	—	—	—
Program Evaluation	5	7	6	—	—	—	—
Federal and State Aid	14	20	7	8	7	8	9
STOP DWI	—	—	—	3	5	8	10
Personnel and Traffic Safety Labor Relations	—	10	10	12	10	13	12
Insurance Risk and Management Insurance and Risk	—	—	10	11	13	13	13
Admin	—	—	—	—	—	—	—
Claims	—	—	—	—	—	—	—
Disability	—	—	—	—	—	—	—
Work Comp.	—	—	—	—	—	—	—
Total	66	114	100	111	116	129	141
	STAFF BY FUNCTION						
Policy	66	91	67	70	74	79	90
Intragovernment	—	10	20	23	23	26	25
Com. Svcs	—	13	13	18	19	24	26

ganization, one deputy county executive and 2 executive assistants. All of these positions were in the Executives office.

Analysis of the policy functions of the Executive shows an expenditure of $3,600,000+ in 1990, compared to $2,250,000 in 1980. To some extent, as footnoted in Table 5-4 these policy expenditures are overstated because expenditures for labor relations and intergovernmental relations could not be separated from other expenditures for the County Executive's unit. Thus the increase must be treated as a consequence of the rises in size of these staffs plus changes for the other staffs in the Executive office.

In addition to the increase in intergovernment relations staff, the rise in the Executive unit staff is another major factor. In 1980, this staff had 23 positions, 12 of them secretarial-clerical. In 1990, this unit had 33 positions with 12 secretarial-clerical positions. Thus the number of other positions had almost doubled. In 1990 there were 12 executive assistants versus a comparable group — with assorted titles — of 5 in 1980. This executive assistant increase plus other smaller changes accounted for the increase in the Executive's unit.

In 1980 the fiscal staff accounted for 34 positions and program evaluation had 5. In 1990 the fiscal staff had 25 positions and the Management and Research unit had 15 for a total of 40. Thus, the change here is not so much one of numbers but of changes of emphasis in staff functions.

As a check on these observations of the 1980-1990 changes, two further analyses were made: one, dealing with a year-by-year unit and staff change 1980-1990; a second, examining similar data for 1991 and 1992.

These data deal only with the Executive Office per se and exclude other departments and their programs that were under Executive control. As Table 5-8 shows the staff peak was 141 in 1986. One large reason for this increase above the 66 staff of 1980 was the appearance of Insurance and Risk Management positions in the Executive Office. Similarly Personnel and Labor Relations positions appeared. When these were reduced through transfer to other agencies so that only 6 or 7 remained in the Executive's office, the total dropped by about 30.

Community Services in the Executive's office — this apart from community service programs outside the office — went from zero in 1980 to more than 20 positions for the years 1985-1990. The major reasons for this was the appearance of an Intergovernmental Relations unit in 1981. This started with 13 positions and peaked at 20 in 1990. The 1990 composition of this staff was described above. The downsizing of the community staff as shown in Table 5-8 came with the reduction of this intergovernmental Relations staff in 1991 and 1992, but the remainder still represent positions that were not in existence in 1980. A careful look should be taken at this staff and what it does.

In 1990 the Policy staff of the Executive was somewhat larger than its 1980 counterpart. The data showed that the difference emerged from the Executive unit of the office, not the Fiscal/Management ones, and the appearance of relatively high level assistants/administrators in the Executive unit was noted. For 1991 and 1992, the Budgets showed reductions in this staff and the overall Policy staff dropped to the 1980 level. Perhaps these reductions plus those noted for Intergovernmental relations were a reaction to the deepening fiscal stress of the County government.

In 1980 the fiscal staff accounted for 34 positions and program evaluation had 5. In 1990 the fiscal staff had 25 positions and the Management and Research unit had 15 for a total of 40. Thus, the change here is not so much one of numbers but of change of emphasis in staff functions.

In conclusion, refer to the beginning of this analysis on the Suffolk Executives office. It was stated that the influence of various factors could be seen in the levels of expenditure and staffing. In the initial decades after 1960, rises in these levels could be ascribed to the growth of the county changes in its form of governmental organization and response to the needs that were generated. It was shown that the high levels in 1980 were the consequences of strictly local events which resulted in the temporary location of some functions in the Executive's office. In part, the staffing increases after 1980 can be seen as a consequence of response to the pressures and interests of specific groups. In this respect the same questions that were raised in the study of the Nassau Executive's office must be raised here. Can the County afford to respond to the pressures of various groups by creating new programs and staffs to deal with their needs? Is it not possible that many of these needs can be handled through already existing staff and agencies? Beyond this point there is still the matter of increase in the units directly attached to the Executive. The 1980-1990 increases in executive assistants, in neighborhood and community aides, in intergovernmental liaison staff, etc., raise questions about the commitment of the executive branch of government to efficiency and to the lowering of tax burdens on the citizens and business people of the County. In this the County Legislature, which has its own Budget Review staff, and approves the Budget, must also assume some responsibility for these increases.

Appendix Table 5-3A
Expenditure for Intragovernmental Programs Under County Executive Control Suffolk County, 1960, 1970, 1980, 1990 ($000)

Program	*1960*	*1970*	*1980*	*1990*
Buildings and Grounds				
Custodial Services	—	—	2,481	—
Central Services				
Administration	—	—	404	—
Central Garage	—	—	613	—
Central Mailing	—	—	611	—
Central Printing	—	—	542	—
Central Stores	—	—	66	—
Criminal Justice Info. System	—	—	556	—
Data Processing	—	—	3,512	—
Purchasing	—	—	342	—
Self Insurance Fund	—	—	313	—
Telecommunications	—	—	3,538	—
Executive				
Insurance and Risk Management	—	—	—	75
Labor Relations	—	—	—	347
Executive Special Projects				
Hauppauge Sewer Treatment Plt.	—	—	48	—
Yaphank Cty. Sewage Plant	—	—	25	—
Personnel				
Administration	—	—	512	—
Empire State College	—	—	224	—
Self Insurance	—	—	65	—
Total	—	—	13,852	422

Appendix Table 5-3B
($000 IN CONSTANT 1983 DOLLARS)

Buildings and Grounds				
Custodial Services	—	—	3,019	0
Central Services				
Administration	—	—	492	0
Central Garage	—	—	746	0
Central Mailing	—	—	744	0
Central Printing	—	—	660	0
Central Stores	—	—	80	0
Criminal Justice Info. System	—	—	677	0
Data Processing	—	—	4,274	0
Purchasing	—	—	416	0
Self Insurance Fund	—	—	381	0
Telecommunications	—	—	4,306	0
Executive				
Insurance and Risk Management	—	—	0	54
Labor Relations	—	—	0	250
Executive Special Projects				
Hauppauge Sewer Treatment Plt.	—	—	58	0
Yaphank Cty. Sewage Plant	—	—	30	0
Personnel				
Administration	—	—	623	0
Empire State College	—	—	273	0
Self Insurance	—	—	79	0
Total	0	0	16,858	304

Appendix Table 5-4A
Expenditures for Community Service Programs Under County Executive Control Suffolk County, 1960, 1970, 1980, 1990 ($000)

Program	*1960*	*1970*	*1980*	*1990*
Aging Programs				
Aging Programs for the Elderly	—	—	660	—
Nutrition for the Elderly	—	—	1,051	—
Recreation for the Elderly	—	—	51	—
Senior Commun. Svc. Employ.	—	—	90	—
U.S. Dept. of Agriculture Prog.	—	—	138	—
Community Development - Admin.	—	—	701	438
Consortium Home Improve. Prog.	—	—	—	94
Executive - Community Traffic Safety	—	—	—	59
Executive - Special Projects				
Administration	—	—	1,167	—
Southwest Sewer Districts	—	—	4,700	—
Other Sewer Districts	—	—	1,100	—
Sewer Maintenance & Operations	—	—	890	—
Human Services				
Child Sexual Abuse Victims	—	—	202	243
Comprehensive Plan - Runaways	—	—	—	417
Crim. Justice Coord. Council	—	—	8	—
Alternative Sentencing	—	—	50	33
Arson Task Force	—	—	—	33
Cash Matching	—	—	80	128
Child Care Council	—	—	—	163
Community Mediation	—	—	—	21
Juvenile Alt. Sentencing	—	—	—	244
New Directions Rsrce. Ctr.	—	—	—	552
Re-Route Program	—	—	—	34
TASC - DWI	—	—	—	39
Voluntary Action	—	—	153	1,038
Family Violence Task Force	—	—	—	12
Handicapped Services	—	—	—	313
Office for Women	—	—	—	339
P.I.N.S. Adjustment Svc. Plan	—	—	—	740
Special Delinq. Prev. Prog.	—	—	—	785
Youth Bureau				
Administration	—	—	1,415	—
Office for Children	—	—	—	3,618
Youth Employment Program	—	—	35	—
Total	0	0	12,491	9,343

Appendix Table 5-4B
Expenditures for Community Service Programs Under County Executive Control Suffolk County, 1960, 1970, 1980, 1990 ($000 in Constant 1983 Dollars)

Program	*1960*	*1970*	*1980*	*1990*
Aging Programs				
Aging Programs for the Elderly	—	—	803	0
Nutrition for the Elderly	—	—	1,279	0
Recreation for the Elderly	—	—	62	0
Senior Commun. Svc. Employ.	—	—	110	0
U.S. Dept. of Agriculture Prog.	—	—	168	0
Community Development - Admin.	—	—	853	316
Consortium Home Improve. Prog.	—	—	0	68
Executive - Community Traffic Safety	—	—	0	43
Executive - Special Projects				
Administration	—	—	1,420	0
Southwest Sewer Districts	—	—	5,720	0
Other Sewer Districts	—	—	1,339	0
Sewer Maintenance & Operations	—	—	1,083	0
Human Services				
Child Sexual Abuse Victims	—	—	246	175
Comprehensive Plan - Runaways	—	—	0	301
Crim. Justice Coord. Council	—	—	10	0
Alternative Sentencing	—	—	61	24
Arson Task Force	—	—	0	24
Cash Matching	—	—	97	92
Child Care Council	—	—	0	118
Community Mediation	—	—	0	15
Juvenile Alt. Sentencing	—	—	0	176
New Directions Rsrce. Ctr.	—	—	0	398
Re-Route Program	—	—	0	25
TASC - DWI	—	—	0	28
Voluntary Action	—	—	186	748
Family Violence Task Force	—	—	0	9
Handicapped Services	—	—	0	226
Office for Women	—	—	0	244
P.I.N.S. Adjustment Svc. Plan	—	—	0	534
Special Delinq. Prev. Prog.	—	—	0	566
Youth Bureau				
Administration	—	—	1,722	0
Office for Children	—	—	0	2,609
Youth Employment Program	—	—	43	0
Total	0	0	15,202	6,736

Appendix Table 5-5
Staff For Intragovernmental Services Under County Executive Control Suffolk County, 1960, 1970, 1980 1990

Program	*1960*	*1970*	*1980*	*1990*
Central Services				
Administration	—	—	3	—
Central Garage	—	—	22	—
Central Mailing	—	—	29	—
Central Printing	—	—	13	—
Central Store	—	—	2	—
Criminal Justice Info. System	—	—	8	—
Custodial Services & Security	—	—	174	—
Data Processing	—	—	150	—
Management Services	—	—	16	—
Purchasing	—	—	18	—
Risk Management	—	—	10	1
Telecommunications	—	—	20	—
Executive				
Labor Relations	—	1	7	6
Personnel				
Administration	—	—	2	—
Affirmative Action	—	—	5	—
Employee Benefits	—	—	7	—
Employee Health Program	—	—	3	—
Unemployment Insurance Unit	—	—	1	—
Workers Compensation Unit	—	—	2	—
Total	—	1	492	7

Appendix Table 5-6
Staff for Community Service Programs Under County Executive Control
Suffolk County, 1960, 1970, 1980, 1990

Program	*1960*	*1970*	*1980*	*1990*
Aging				
Program For The Aging	—	—	25	—
Nutrition for the Aging	—	—	8	—
Recreation for the Aging	—	—	2	—
Senior Commun. Svc. Employ.	—	—	1	—
Community Development	—	—	8	12
Executive Office				
Intergovernmental Relations	—	—	5	12
Traffic Safety	—	—	—	2
Executive Special Projects				
Sewers	—	—	53	—
Southwest Sewer District	—	—	181	—
Sewer Maintenance & Operation	—	—	52	—
Human Services Programs				
Child Sexual Abuse Victims	—	—	—	2
Criminal Justice Coord. Council	—	—	—	—
Administration	—	—	10	5
Arson Task Force	—	—	1	—
Family Crt. Dispo. Altern.	—	—	1	—
Handicapped Services	—	—	—	9
Office for Women	—	—	—	7
P.I.N.S. Adjust. Service Plan	—	—	—	5
Special Delinq. Prev. Prog.	—	—	—	2
Youth Bureau				
Administration	—	—	4	9
Comp. Planning Runaways	—	—	1	—
Office For Children	—	—	—	2
Research & Planning	—	—	6	2
Youth Service Projects	—	—	8	4
Total	0	0	366	73

Comparison of Nassau and Suffolk Executive Functions

Comparison of the 1960 and 1970 Executive expenditures and staffing would not be appropriate because the counties were at different stages of governmental/organizational development and this is reflected at the Executive level. Comparison for 1980 is complicated because the extensive reorganizations in Suffolk's government were shown in its Executive functions at that time, and changed considerably shortly thereafter. Yet if some differentiations are made between those programs which were controlled or supervised by the Executive and those which were in effect in his own office or department, some informative perspective may be achieved.

A quick inspection of the ways in which programs are designated and assigned to agencies shows that on the levels of intragovernmental and community service functions controlled by the Executive and not in his office, comparison is very difficult and perhaps unfruitful. This is true even after the Buildings and Ground and Public Works sewer programs are excluded from the Suffolk accounts. For example, Suffolk shows an expenditure of $801,000 and 20 staff for Personnel, while Nassau shows $127,000 and 8 staff. However Suffolk's Personnel includes Affirmative Action which is shown separately for Nassau. Suffolk's Personnel includes Workmen's Compensation, Employee Benefits, etc., items which are shown elsewhere in Nassau's Budget. The same situation occurs for Community Services programs under Executive control. Suffolk shows Aging and Youth Board data under Executive control, but Nassau has these in separate agencies. Thus the remaining level of comparison for 1980 that might be valid, centers on the Executive's Office.

In the Executive office, expenditure comparison is complicated because Suffolk reports all of its expenditures in 1980 without differentiation among units, while it is clearly seen from the report of staffing that part of the staff is in non-policy functions as shown in Table 1. Here, considering that Suffolk's total expenditure was considerably smaller than Nassau's, a surprising difference emerges. Suffolk's Executive policy staff at 66 is considerably larger than Nassau's, which was 38. Suffolk's staff included 4 for payroll and accounting and it is assumed that this was handled elsewhere in Nassau. Thus the relevant numbers to compare at 62 and 38. Major differences emerge in two staff categories. Suffolk's Budget and Management staff totaled 39, while Nassau's budget staff totaled 11. Suffolk's secretarial/clerical staff totaled 28, while Nassau's totaled 16. Part of the

Suffolk budget/management total included a staff of 14 in Federal/State Aid claims. In 1982 a good part of this group was transferred to the Social Services Department, and a few positions were terminated. In 1990, this particular unit had a staff of 6. Still, after allowing for this reduction in difference, Suffolk's budget/management staffing in 1980 would have been more than double Nassau's.

A similar examination was made for 1990. In the 1980-1990 decade the intragovernment programs controlled by Nassau's Executive doubled, for reasons which were presented in the analysis of that office. However, with the reorganizations of function the only intragovernment programs in the Suffolk Executive's control were in his office, and their combined total of $300,000+ were a bit more than a fourth of Nassau's total. This occurred in large measure because personnel functions that had been handled by the Suffolk Executive in 1980, were shifted to the County's Civil Service Department, while the Nassau Executive added Employee Relations, increased expenditures on the Office of Personnel, but decreased Affirmative Action spending by roughly $50,000.

In regard to Community Service in 1990, once the shifts of aging and sewer programs are discounted, a very different result occurs in Suffolk. The variety of criminal justice, youth centered and other programs were gathered under a Human Services Department and placed under Executive supervision, and, as noted earlier, increased to the point that expenditures reached close to $6,700,000, nearly triple the amount for similar type programs in 1980. In the same decade, Nassau's community service programs under the Executive's control increased from $1,339,000 to $2,151,000. The reasons for Nassau's increase were given previously. The reasons for the difference between Nassau and Suffolk however is not only that Suffolk offered more programs under the Executive's control, but when the two Counties were compared for the same or similar programs, Suffolk spent more. Look at the following.

Of course it may be that Suffolk was more aggressive in pursuing grant money for some of the CJCC programs, or that Nassau received grants for some of these CJCC programs and put them under different supervision. Yet the difference of funding for CJCC programs under Executive control is striking.

Finally, the comparison of Executive policy staffs must be made. Both counties increased their policy staffs from 1980 to 1990. Nassau by 14 and Suffolk by 10. In 1990 the Executive unit in Nassau was slightly larger than its counterpart in Suffolk. In 1990

Human Service Expenditures for Some of the Programs Under Executive Control Nassau and Suffolk Counties, 1990

Nassau		*Suffolk*	
Women's Services	$145,000	Office for Women	$339,000
Physically Challenged	154,000	Handicapped Services	313,000
Criminal Justice Coordinatng Council	194,000	Criminal Justice Coordinatng Council	1,868,000

Suffolk's budget and management staff were still considerably larger than Nassau's budget staff, 40 versus 13. Nassau's major increase from 1980 to 1990 was in administrative assistant type positions. Suffolk's increases were of a number of types, executive assistants, etc. These increases occurred after a number of Federal/State Aid eliminations and transfers had occurred. Further there was an addition of 15 positions to the Intergovernmental Relations staff. All in all, Suffolk consistently has been operating its Executive office with far more staff than Nassau.

As a result of this comparison certain questions arise. Nassau is a richer county than Suffolk with a considerably larger budget, although the difference between the two has narrowed since 1980. Yet, Suffolk has operated its executive office with a considerably larger staff. It may be that the larger managerial staff in Suffolk has in a number of ways helped to keep costs down. Certainly, the utility of this larger staff should be investigated. This size comparison does not mean that Nassau's situation does not also require investigation. Certainly the Executive office increase from 1980 to 1990 should receive analysis. Further the rises in costs of intragovernment programs oriented around personnel need explanation.

These results of comparison must be supplemented by earlier comments made on the two county executives. There is question as to whether the counties can afford the proliferation of programs and organizational units. A careful examination of organizational functions and location should be made. This may entail rethinking the spans of executive control. At this point the Suffolk Executive has more expenditures and more staff attached to his office than Nassau's. This may or may not be appropriate, but certainly the needs should be questioned. As for Nassau, with the 1980-1990 increases noted, similar questions should be raised.

TABLE 5-9A
Comparison of Executive Expenditure and Staffing
Nassau and Suffolk Counties, 1980

Function	Organization Unit and Function	EXPENDITURE ($000 OF 1983 DOLLARS) Nassau	EXPENDITURE ($000 OF 1983 DOLLARS) Suffolk	STAFF Nassau	STAFF Suffolk
	COUNTY EXECUTIVE OFFICE				
Policy	County Executive	831	2251*	24	27
Policy	Budget	459	—	14	39
	Policy Subtotal	1290	2251*	38	66
	COUNTY EXECUTIVE OFFICE				
Intragov.	Labor Relations	—	—	—	7
Conf.	Intragov't Rel.	—	—	—	5
	Total County Executive Office	1290	1850	38	78
	COUNTY EXECUTIVE SUPERVISION/CONTROL				
	Intragovernment Programs	767	16858	31	492
	Community Serv. Programs	3303	15202	39	366
	Total	4070	32060	70	858
	Overall County Exec. Total	5360	33910	108	936

*Includes expenditures for staff in intragovernmental relations and community service functions which are not reported separately.

TABLE 5-9B
Comparison of Executive Expenditure and Staffing
Nassau and Suffolk Counties, 1990

Function	Organization Unit and Function	EXPENDITURE ($000 OF 1983 DOLLARS) Nassau	EXPENDITURE ($000 OF 1983 DOLLARS) Suffolk	STAFF Nassau	STAFF Suffolk
	COUNTY EXECUTIVE OFFICE				
Policy	County Executive	1510	1713	39	36
Policy	Budget	632	1918	13	40
	Policy Subtotal	2142	3631*	52	76
	COUNTY EXECUTIVE OFFICE				
Intragov.	Labor Relations	—	251	—	6
Intragov.	Insurance & Risk Management	—	54	—	1
Counsvce	Traffic Safety	—	43	—	2
Counsvce	Intergovernment Relations	—	—	—	20
	Total County Executive Office	2142	3979	52	105
	Overall County Exec. Total	5708	10673	161	196

The Nassau County Board of Supervisors

The Nassau County Board of Supervisors functions at Nassau County's Legislature. The Board is composed of the Supervisor and Presiding Supervisor of the Town of Hempstead, one supervisor from each of the towns of North Hempstead and Oyster Bay and the city of Long Beach, and the Mayor of Glen Cove. The Board elects one of its members as presiding supervisor of the Board, and in addition the County Executive sits as chairman of Board meetings. However, while the County Executive can exercise a veto on Board decisions, he does not have a vote in the making of these decisions.

It is apparent from analysis of the 1990 staff positions of the Board that it currently, like the Suffolk County Legislature, operates with at least three organizational units, a legislative group, a staff for the Clerk of the Board, and a staff for fiscal management and review functions. The last unit was not in place in 1960, 1970, or 1980 although there were some staff who could act in this capacity.

As Table 5-10 shows, expenditures for the Board increased from $503,000 in 1960 to $1,363,000 in 1990. The major component in this increase of $860,000 has been the increase in salaries which rose by almost all of this amount. This one key to understanding the reasons for the rise is the analysis of staff changes.

Staff increased from a total fifteen full-time positions in 1960 to thirty-seven in 1990. See Table 5-11. An additional eighteen part-time positions were added. Apart from the number of Members of the Board — as remained constant. Apart from the increases in secretarial, clerical staff, — a gain of five — the reasons for increase have been diverse.

In part the secretarial increases are explained by the addition of two new components. One component was the addition of a Counselor to the Board, with assistants. A second component was the addition of a Fiscal Management and Review staff. Most of the remaining staff increase arose from addition of special and administrative assistants of various kinds, some especially designated for work with Long Beach, Glen Cove. In this connection it is notable that some of the part-time employees also were designated for work with these two cities, and also for North Hempstead. Another interesting feature of these Nassau budgets is that in 1970, 1980 and 1990 they have included a position for administrative assistant or consultant to the minority party of the Board.

The impact of these staff increases can be gauged in Table 5-10. The impact of the twenty-two added positions — above the 1960 level — added over $600,000 to the Board's expenditure. The impact of the higher 1990 salary level of $27,577, compared to the 1960 level of $19,704, added another $118,000. The costs for some of the part-time positions also added to the difference, thus accounting for most of the rises in expenditure.

TABLE 5-10
Expenditure by Major Type
Nassau County Board of Supervisors
1960, 1970, 1980, 1990 ($000)

Type of Expenditure	*1960*	*1970*	*1980*	*1990**
——CURRENT DOLLARS——				
Salaries, Wages & Fees	90	373	504	1,582
Equipment	9	2	3	19
General Expenses	53	147	267	253
Contractual	—	—	—	37
Total	152	522	774	1,891
——1983 DOLLARS——				
Salaries, Wages & Fees	298	905	613	1,141
Equipment	30	5	4	14
General Expenses	175	356	325	182
Contractual	—	—	—	26
Total	503	1,266	942	1,363

*Employee benefits by department were not shown in the County Budget for 1960, 1970, and 1980. Consequently, when they did appear in the 1990 Budget, to secure comparability with the earlier data, they were not included. Employee Benefits were discussed as part of the earlier working paper on Nassau's revenues and expenditures.

TABLE 5-11
Staff by Major Type, Nassau County Board of Supervisors
1960, 1970, 1980, 1990

	1960	*1970*	*1980*	*1990*
Total	15	28	33	55
Supervisors	6	6	6	6
Clerk of Board & Assistants	3	3	3	6
Secretarial, Clerical, etc.	6	12	9	11
Counselor & Assistants	—	1	3	3
Special & Administrative Assistants	—	3	2	6
Minority Advisor, Consultant, etc.	—	1	4	1
Fiscal Management, Review, Research	—	2	2	4
Part-Time	—	—	1	9
Seasonal	—	—	3	9
Full-Time Positions	15	28	29	37

TABLE 5-12
Average Full-Time Staff Salary, Nassau County Board of Supervisors, 1960, 1970, 1980, 1990 (1983 Dollars)

Total of Full-Time Salaries	295,556	905,553	604,182	1,020,349
Full-Time Start	15	28	29	37
Average Salary	19,704	32,341	20,834	27,577

The Suffolk County Legislature

In 1960 the Suffolk County Legislature consisted of ten town supervisors, one of whom was selected as chairman. The legislature was called the Board of Supervisors. The employees totaled thirteen consisting of the ten supervisors, a Clerk of the Board, a Deputy Clerk and a secretary to the Clerk. The total appropriation for the Board was $329,000 — 1983 dollars — and permanent salaries at $204,000 represented 62% of the total. One of the reasons for this low employment was that the Supervisors in their dual roles as town and county representatives had the services of their town staffs for information, advice and consultation.

In 1970, as a result of a change in the County Charter, the Board of Supervisors was replaced by a County Legislature with 18 members, each elected from a separate legislative district. With this new basis of representation, the County legislators did not have the staff services that had been available to the Supervisors. The budget for the Legislature included the eighteen legislators, one of whom was elected as presiding officer; a Clerk and Deputy Clerk of the Legislature; a secretarial staff of seven. The total budget was $829,000 of which $708,000 — all in 1983 dollars — was for permanent salaries. There were two major reasons for this rise. One was the increase in number of legislators from ten on the Board of Supervisors to eighteen in the Legislature. The second was that the Supervisors, each with a major town governing responsibility and salary, received relatively low salaries for their County Function. On the other hand the County Legislators were paid at a higher level. In 1960, the average salary adjusted to 1983 level, was $15,670. In 1970 it was $26,222. Permanent salaries constituted 85% of the 1970 budget.

From 1970 to 1980 there was a large increase in the County Legislative budget and staff. The budget grew to $2,278,000, over three times the 1970 level. The Staff — including the legislators — increased to 90, five times the 1970 level. The staff increase occurred along two lines; the first organizational and the second by additions of staff to existing functions.

Organizationally, the major changes were the addition of a Budget Review office and staff to provide the Legislature with its own independent review of the County Executive's budget and project proposals, and the division of the Legislative office into three units — Legislature, Office of the Clerk and Budget Review. The Legislature unit with 55 staff — including the legislators — added a Counsel, 16 legislative aides, and 20 secretarial staff. In effect, almost every legislator was given an aide and a secretary. The Office of the Clerk with a staff of 22, had not only a Clerk and Deputy Clerk as in 1970 but added a Chief Deputy Clerk, added principal clerks and secretarial staff. The Budget Review Unit with a staff of 13 had a Director, an auditor, a number of technical analysis staff and one secretarial position. The permanent salary expenditure at $1,837,000, was 81% of the Legislature's total budget.

In 1990, the Legislature's budget was $4,746,000, more than double the 1980 level of $2,278,000. Inspection of Table 5-10 shows that there were three

TABLE 5-13
Expenditure by Type, Suffolk County Legislature 1980, 1990 ($000)

	Current Dollars		*1983$*	
	1980	*1990*	*1980*	*1990*
County Legislature	1,667	4,165	2,028	3,003
Personal Services	1,335	3,550	1,625	2,560
Personal Salaries	1,314	3,446	1,599	2,485
Other Personal Serv.	21	104	26	74
Equipment	9	16	11	12
Supplies & Materials	246	361	299	260
Travel	37	18	45	13
Fees for Service Non-Employees	40	83	49	60
Contracted Services	—	—	—	—
Contracted Agencies	—	—	—	—
InterFund Transfers	—	137	—	99
Budget Review Office	205	2,418	249	1,743
Personal Services	201	943	245	680
Permanent Salaries	195	887	237	640
Other Personal Serv.	6	56	7	40
Equipment	—	13	7	9
Supplies & Materials	2	54	2	39
Systems & Services	—	2	—	1
Travel	3	8	4	6
Fees for Service Non-Employees	—	1,374	—	991
Contracted Serv.	—	—	—	—
InterFund Services	—	25	—	18
Grand Total	1,872	6,583	2,278	4,746

major reasons for the increase. In the Budget, the expenditures for the Legislature and its Clerks office were combined. This showed an increase — in 1983 dollars — of close to $1,000,000 with $886,000 being in permanent salaries. The expenditures for Budget Review showed an increase of almost $1,500,000. About $400,000 of this was for permanent salaries. Close to $1,000,000 of the Budget Review increase came in the form of Fees for Service to Non-Employees, an item that was not in the Budget in 1980.

The 1990 Staffing for the Legislature was reported in terms of three units of organization, the Legislature, the Clerk of the Legislature and Budget Review. Total staff increased to 112 as compared to 90 in 1980. This increase of 22 would account for a good deal of the $1,289,000 rise in permanent salaries. Fifteen of the increase was in the Legislative Unit with a rise of 12 legislative aides - 28 in 1990 compared to 16 in 1980 — accounting for most of this gain. The Clerks unit had a slight increase of two positions. Budget Review had an increase of six positions, from twelve to eighteen.

In looking at these staff increases in relation to permanent salaries, a number of salient points emerge. First, much of the expenditure increase for the combined Legislature - Clerk units can be explained by increase in staff. Second, a question can be raised about the necessity for increasing the number of legislative aide positions by three-quarters in the 1980-1990 decade. Third, the increase in Budget Review permanent salary expenditure cannot be explained by staff increase, but is due to a rise in average salary level. In 1980 — in constant 1983 dollars — the average salary in Budget review — including secretarial-clerical functions was $19,750. In 1990 the average salary was $35,556, an 80% increase. There probably were two reasons for this; salary increases and professional upgrading of staff.

Finally, a fourth point must be made. The salary rises, upgrading and increase of staff size do not adequately explain the overall rise in Budget Review expenditures. The $991,000 expenditure on fees for non-employees can be regarded as raising the staff personnel expenditures to over $1,676,000, nearly seven times the 1980 level. The necessity for such an increase in the 1980-1990 decade should be explained.

Comparison of Nassau Board of Supervisors and Suffolk Legislature

The comparison of the two county legislatures over time is hampered by Suffolk's change in county government form. However, a look at the two in 1990 raises some questions.

Suffolk's cost in 1990 was about $3,400,000 higher than Nassau's — in 1983 dollars, — in fact, almost three and one half times larger. As noted in the Suffolk description, a contractual item of $991,000 accounted for a significant part of this difference. For the rest, a number of questions are raised by staff comparisons.

Total Board of Supervisors staff in Nassau in 1990 was 55. In Suffolk it was 112. Part of the reason for this difference can be ascribed to the fact that each supervisor in Nassau had his own staff, assistants, secretarial, etc., from town or city to provide many support services. Hence, not as many such staff or services were required from the County. In Suffolk, each legislator — and there were eighteen — required both administrative and secretarial support which had to be drawn from County resources. This alone required over 50 staff — including the legislators — for this function, and this total is equivalent to the total for all of Nassau's Board of Supervisors.

There are two more comparisons that raise further questions. Apparently the County Board Clerk's office in Nassau functions with a relatively small staff of six plus secretarial staff. Suffolk Legislative Clerk's office had a staff of 24 in 1990. The Budget Review function in Suffolk had thirteen staff in 1990 and an added expenditure of $1,000,000 under its aegis in fees for service to non-employees was noted above. Nassau's Fiscal Management and Review Staff functioned with less than half of Suffolk's Budget Review total and the contractual element in the Nassau Boards' expenditure for 1990 totaled $37,000.

These comparison and some of the data for both counties on increases in staff appointments suggest that a management study of legislative functions should be undertaken.

Part 3: PUBLIC WORKS

The Nassau County Department of Public Works

Introduction

This report examines the structure, functions, budgetary expenditures and work force of the Department of Public Works of Nassau County, New York. The analysis will be an over-time comparison of fiscal years 1960, 1970, 1980, and 1990. Only operating expenditures are included, and the analysis is based on the amounts appropriated by the County Board of Supervisors not on the actual amounts spent during each fiscal year.

The Department of Public Works is mainly responsible for developing and maintaining the physical infrastructure of Nassau County. Accordingly, over the years the Department's tasks have included construction and maintenance of highways, roads and bridges under the County's jurisdiction, development and maintenance of public grounds and County buildings, development and maintenance of water supply and sanitation, and maintenance and operation of sewage collection and disposal plants and of the sewer system. The specific tasks of the Department have varied from year to year and will be examined in detail in later sections of this report.

Overview Of The Department In 1990

The Nassau County Public Works Department receives its appropriations primarily from three sources: the County's general fund, the county road fund and the many local sewer funds. The first is, naturally, a fund used for funding of several departments. The second is limited to funding of the road maintenance functions in the Department of Public Works. The third consists primarily of two kinds of taxes; district wide taxes for operation of the three collection and disposal plants systems and local taxes for the many smaller systems feeding these plants. In the fiscal year of 1990 the departmental divisions in the general fund were:

1. Administration. This division is responsible for most of the administrative tasks at the Department, and its work force includes the Commissioner of Public Works and clerical staff.

2. Buildings: planning and design. The division designs and oversees construction of all county buildings and facilities.

3. Water supply. The division's task is to assure the supply of clean water for County residents. To this end, the division monitors the levels and quality of existing water resources and searches new ones.

4. Sanitation. The division is responsible for maintaining and supervising the construction of the County's sewer system, and it also oversees compliance with anti-pollution regulations.

5. Highways and engineering. The division's function is planning and construction of highways. It also includes a section in traffic engineering which develops and maintains the County's traffic signal system.

In the fiscal year 1990 the following divisions appeared in the county road fund:

1. Road maintenance. This division is currently responsible for all maintenance of county roads, storm water basins, open drains and streams, and mosquito control. It is the largest division as measured by work force and operating expenditures.

2. Snow and ice control. This division, which doesn't have any regular work force, provides funds for removal of snow and ice in the County.

3. Bridge operation and maintenance. This division has consistently been the smallest in the Department. It is responsible for maintaining free bridges in the County.

In 1990 there were 27 local sewer districts feeding the three disposal and the three collection districts, all of which collected taxes from their clients.

The total appropriated General Fund, Road Fund and sewer funds expenditures from 1990 were almost $121,000,000 in 1983 dollars and near $168,000,000 in then current dollars. About 72% of this total was budgeted for the sewer districts. See Table 5-14. As Table 5-15 shows of the 1,565 full-time employees, about 42% were employed by the sewer districts, with the remainder split fairly evenly between the General Fund and the Road Fund.

Full-time employment in the employment in the Department was at 2,355 in 1960, went to 3,126 in 1970 and in 1990 was 1,565. See Table 5-15. The main reason for this apparent decline was that building maintenance and parks functions were in the Department in the two earlier decades. if these had not been present, as Table 5-16 shows, after a rise to 1,800 in 1970, the Department's full-time employment in 1990 would have been a bit above the 1960 level — that is without the building maintenance and parks functions throughout. The apparent decrease of the General Fund employment from 1960 to 1970 occurred because County Road Fund activities were included in the General Fund in 1960. They were not so included in 1970, 1980 and 1990.

With the decline in full-time employment from 1980 to 1990, why did the expenditures rise by

$3,500,000 in the General Fund and $3,200,000 in the Road Fund? Part of the answer may be in the increase in General Fund contracts granted, which rose from $1,600,000 in 1980 to over $4,500,000 in 1990. See Table 5-17. It is also worth noting that as sewer fund expenditures increased by over $5,000,000 from 1980 to 1990, contracts for this function increased by $8,500,000.

Changes In The Department: 1960-1991

The Department of Public Works changed considerably during the period under study. Chart 5-1 lists the titles of all divisions at the Department which have appeared in the General Fund, the County Road Fund and in the combined sewer funds in fiscal years 1960, 1970, 1980 and 1990. This table was rearranged from the original data to conform to the Department structure in 1990. The text below describes the changes that occurred in this 30 year period.

Structure

In 1990 the Department of Public Works consisted of 8 divisions which were funded from 3 separate funds. However, in 1960, the Department received its funding from the General Fund and sewer funds. Road construction projects were funded from the County Road Fund. The General Fund divisions in the Department in 1960 were: administration, water supply, sanitation, highways and engineering, mosquito control, snow removal, parks, county road maintenance, bridge maintenance, and building maintenance.

By fiscal year 1970, several changes had taken place. First, some divisions were switched over to the County Road Fund: new traffic engineering, and snow and ice control divisions, and previous divisions of County road maintenance, and bridge maintenance. in addition, the County Road Fund still included funds for construction projects.

Second, by 1970 the building maintenance division had been moved outside the Department. The Department of General Services absorbed the building maintenance function. Shortly thereafter, the parks division was moved to a new Parks Department.

Further, new divisions were included in the General Fund: buildings - planning and design, water supply research, general road and bridge maintenance, and teen center program - related to the parks division. Previous divisions of administration, water supply, sanitation, highways and engineering, mosquito control, and snow removal were funded from the General Fund in 1970.

The Department's structure in 1980 closely resembled that of 1970. The major change in the General Fund were the disappearance of the parks and the teen center programs. Construction projects had been removed from the County Road Fund and the division of bridge maintenance had been replaced by a division of bridge operation and maintenance.

More fundamental changes occurred between 1980 and 1990. It is easy to see (Chart 5-1) that the Department had the fewest number of separate divisions in 1990. The divisions were: administration, buildings - planning and design, water supply, sanitation, and highways and engineering in the General Fund, and road maintenance, snow and ice control, and bridge operation and maintenance in the County Road Fund.

Throughout this period, while the General Fund and County Road Funds were changing, there were also major changes in sewer fund operation, arising mainly from expansion. In 1960 only Sewer Disposal and Sewer Collection Funds for Districts 1 and 2 existed. By 1970 the Disposal and Collection Funds for District 3 had come into existence and by 1980 had expanded to the 14 local funds that were in the District in 1990. These expansions brought with them an increasing shift of total expenditures to this function which was 45% of total in 1960 and over 70% in 1980 and 1990. This was reflected in employment as well, with sewer funds at 11% of total in 1960 and over 40% in 1980 and 1990.

Apparently, over the years to 1990 the structure of the Department was considerably rationalized by combining several divisions. Since it is impossible to separate out budgetary expenditures within each division (except for function) subsequent analyses of expenditures will be based on the 1990 structure by combining the appropriate divisions in other budgets. The structure of this merging can be done by examining work force for each subdivision (which is available for the 1990 budget) and will be explained in detail in the next section.

Finally, there are some divisions that have been either discontinued or moved outside the Department of Public Works. These include the teen center program in 1970, parks and building maintenance divisions in 1960. The first — teen center program — has obviously been discontinued. The second function is continued by a separate Nassau County Department of Parks. Finally, the functions of building maintenance (e.g., janitor services) are currently performed by the Department of General Services. All these divisions will be excluded from later analyses.

Expenditure And Work Force

Table 5-14 shows the Department's expenditure levels for the four fiscal years under study.

Chart 5-1

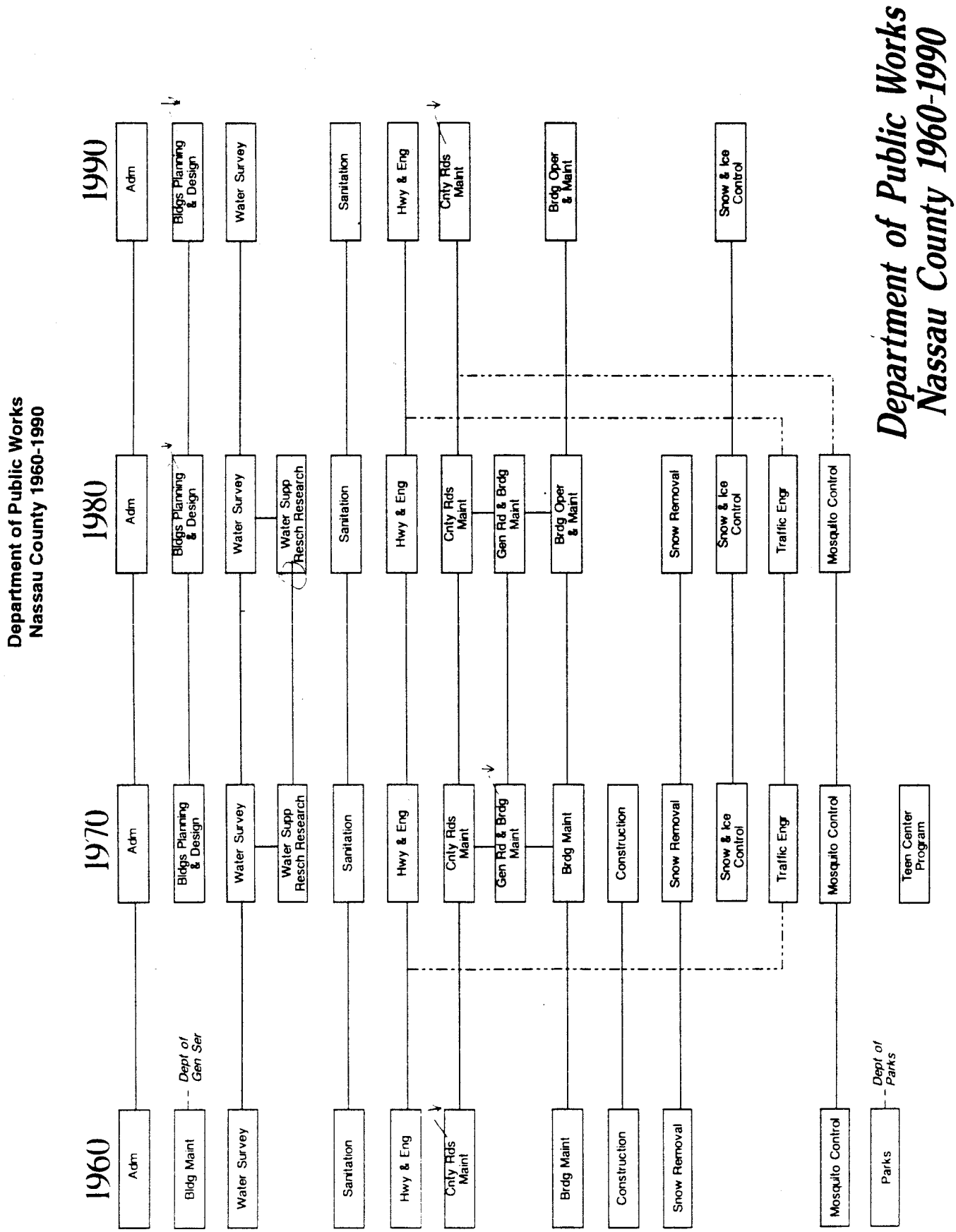

Department of Public Works
Nassau County 1960-1990
1960
1970
1980
1990
Adm
Bldg Maint
Dept of Gen Ser
Bldgs Planning & Design
Water Survey
Water Supp Resch Research
Sanitation
Hwy & Eng
Cnty Rds Maint
Gen Rd & Brdg Maint
Brdg Maint
Brdg Oper & Maint
Construction
Snow Removal
Snow & Ice Control
Traffic Engr
Mosquito Control
Parks
Dept of Parks
Teen Center Program
Department of Public Works
Nassau County 1960-1990

Table 5-14 shows that after 1970, the Departments General Fund expenditure declined sharply to 1980, going from $26,000,000+ to $17,670,000, and then rose again to $21,000,000 in 1990, but this was still less than in 1970. These figures exclude the building maintenance, parks and teen programs that were moved out of the Department.

The Department's work force shows changes from 1960 to 1970 to 1980 to 1990, in conformance with the expenditure changes above. In 1960, without the building maintenance and parks divisions the department employed over 1,500 full-time staff, in the General Fund, which at that time included the Road Fund functions. See Table 5-16. By 1970, again without building maintenance and parks and teen center programs, the Department employed over 1,800 full-time staff, a 20% increase. By 1990, at 1,565 full-time employees, the staff as a whole is nearly down to the 1960 level. However, the General Fund-Road Fund component for 1990 is 900+, compared to 1,258 in 1960; to 1,506 in 1970; to 1,024 in 1980. This may indicate lesser need or greater efficiency in the operations of the Department, but at this point, the increased expenditures for contracts, as noted previously, may also indicate that neither of these possibilities is completely valid.

Construction Of Comparable Budget Divisions

For the purposes of over-time budgetary analysis, comparable units were constructed by using the 1990 fiscal year as a reference year. the exact pattern of changes between 1990 and other years under study was done by examining the allocation of work

TABLE 5-14
Expenditures Adjusted for Fund and Division Comparability
Nassau County Public Works Department
1960, 1970, 1980, 1990
($000 of 1983 Dollars)

Fund and Division	*1960*	*1970*	*1980*	*1990*
General Fund Divisions				
Administration	3,204	2,905	1,219	1,480
Building, Planning and Design	—	1,135	948	1,404
General Bridge Maintenance	—	1,601	708	—
Highway and Engineering	5,042	5,012	3,825	10,813
Sanitation	3,670	7,845	6,223	4,859
Snow Removal	—	388	61	—
Traffic Engineering	—	6,489	4,059	—
Water Supply	192	276	186	2,461
Water Supply Research	—	725	441	—
Subtotal	12,107	26,377	17,670	21,015
General Fund Divisions Moved to Other Departments				
Building Maintenance	6,271	—	—	—
Parks	9,217	24,573	—	—
Teen Center Program	—	2,195	—	—
Subtotal	15,489	26,767	—	—
Total Adjusted General Fund	27,595	53,153	17,670	21,015
Adjusted Road Fund				
Bridge Maintenance	314	461	374	337
Mosquito Control	3,931	2,905	683	—
Road Maintenance	8,417	14,885	7,655	10,972
Snow and Ice Control	413	1,516	609	1,218
Total Adjusted Road Fund	13,075	19,766	9,320	12,527
Sewer Funds	33,771	41,026	82,061	87,411
Total Department	74,441	113,936	109,050	120,954

TABLE 5-15
Employment by Major Type of Fund
Nassau County Department of Public Works
1960, 1970, 1980, 1990

Fund Type	*1960*	*1970*	*1980*	*1990*
Total Employment	2,355	4,252	1,902	1,767
General Fund	2,086	3,062	638	549
Road Fund	—	853	551	553
Sewer Funds	269	337	713	665
Full-Time Employment	2,355	3,126	1,727	1,565
General Fund	2,086	2,030	587	482
Road Fund	—	765	437	425
Sewer Funds	269	331	703	658
Part-Time and Seasonal Employment	—	1,126	175	202
General Fund	—	1,032	51	67
Road Fund	—	88	114	128
Sewer Funds	—	6	10	7

TABLE 5-16
Full-Time Employment in General Fund Divisions and Total Dept., Without Building Maintenance and Parks Divisions
Nassau County Public Works Department
1960, 1970, 1980, 1990

	1960	*1970*	*1980*	*1990*
General Fund without Building Maintenance and Parks Divisions	1,258	741	587	482
Department without Building Maintenance and Parks Divisions	1,527	1,837	1,727	1,565
Full-Time Positions				
Building Maintenance	317	—	—	—
Parks	511	1,289	—	—

TABLE 5-17
Expenditures for Contracts, Adjusted for Fund and Division Comparability, Nassau County Department of Public Works, 1960, 1970, 1980, 1990
($000 of 1983 Dollars)

Fund and Division	*1960*	*1970*	*1980*	*1990*
General Fund Division				
Administration	165	—	11	15
Building, Planning and Design	—	—	—	74
General Bridge Maintenance	—	—	—	—
Highway Engineering	—	—	—	3,011
Sanitation	—	—	—	244
Snow Removal	—	—	—	—
Traffic Engineering	—	61	1,160	—
Water Supply Research	—	—	—	1,234
Water Supply	—	412	432	—
Subtotal	165	473	1,592	4,578
General Fund Divisions Moved to Other Departments				
Building Maintenance	—	—	—	—
Parks	—	218	—	—
Teen Center Program	—	111	—	—
Subtotal	—	329	—	—
Total Adjusted General Fund	165	802	—	—
Adusted Road Fund				
Bridge Maintenance	17	12	—	—
Mosquito Control	—	—	—	—
Road Maintenance	—	—	—	436
Snow and Ice Control	17	—	—	180
Total Adjusted Road Fund	17	12	—	616
Sewer Funds	—	633	1,738	10,270
Total Department	182	1,447	3,330	15,464

force in subdivisional units. For example, in the 1990 budget the number of employees involved specifically in mosquito control was listed under the division of road maintenance (county road fund). The final working out of assigning divisions by Fund is shown in the organization of Table 5-14.

Some budget divisions have remained essentially identical through the period under study. These divisions include: Administration, Sanitation and Buildings in the General Fund, and Bridge operation and maintenance in the County road fund. As mentioned earlier, the Building maintenance division in 1960 was drastically different from the current division of Buildings: planning and design but the latter has not changed since 1970.

A relatively minor change occurred in the organization of the Water supply division. Separate divisions of Water supply and Water supply research in 1970 and 1980 budgets have since been merged into one. the primary function of the latter division was to provide funding for contractual services in the area of water supply.

Likewise, minor changes have occurred in the division of Snow and ice control. Two separate division — one from General and one from County Road Fund — have merged into a single division in the County Road Fund. This division, which is not very large, provides equipment, supplies, and money for the cost of snow and ice removal but has no permanent work force.

The two divisions responsible for roads in the County have experienced more thorough changes from 1960 to 1990. first, the division of Highways and Engineering in the General fund now includes a section in Traffic engineering which used to appear as a separate division in the County Road Fund in 1970 and 1980 budgets. This division is now the second largest in the Department of Public Works as measured by work force and operating expenditures.

Finally, several earlier divisions have been merged to create the current division of Road maintenance in the County Road Fund. First, it includes General road and bridge maintenance which used to operate working crews for quick and small repair tasks. Second, a separate division of Mosquito control now operates under the division of Road maintenance. The function of this section is to identify breeding places of mosquitoes and inhibit breeding during the summer months with pesticides. Its size, however, has steadily decreased since 1960. As of 1990, the Road maintenance division is the largest in the Department.

Analysis Of Operating Expenditures And Work Force, 1960-1990

This section will present a longitudinal analysis of operating expenditures and work force for the comparable budget division identified in the preceding section. For the purpose of this analysis, the sums appropriated by the County legislature have been adjusted for inflation using 1983 as the base year. Expenditures will be presented according to function as in the Nassau County budget. One should note that the 1990 budget was slightly different from the earlier ones in two respects:

1) Fringe benefits were listed separately from salaries and wages.

2) Contractual services and utility costs were listed separately. In earlier budgets these were included in the General expenses category where they can be identified as separate functions.

Administration

The size of the Department's Administration division has diminished during the period under study. From 125 full-time employees in 1960 the division's work force has declined to 53 in 1990. The most dramatic change took place between 1970 and 1980 when the work force was cut by a half.

Similarly, operating expenditures for administration have decreased in constant dollars. Again, most of this change is due to a cut between 1970 and 1980. Since 1980 the expenditure has increased as a result of an increase in salaries.

Buildings: Planning and Design

An over-time budgetary analysis for this division is only possible for the period from 1970 to 1990. However, very little has changed during this period. Expenditure dropped between 1970 and 1980 but by 1990 increased over the 1970 level. Employment has varied near the 1970 level.

Water Supply

The division of Water supply has gone through substantial changes between 1960 and 1990. First, between 1960 and 1970 both expenditure and work force increased roughly by a factor of 5. In addition to an increase in wages and salaries, contractual services for water supply research (separate division in 1970) were responsible for growing expenditures. Despite a 60% cut in the work force, expenditure declined only by 34% from 1970 to 1980 because contracts for research remained stable.

Between 1980 and 1990 the division's work force increased from 9 to 38 boosting the expenditure for personal services up by a factor of 8.8. At the same

time the expenditure for contractual services tripled. The two categories — personal services and contractual services — now make up most of the division's budgetary outlay.

Sanitation

An over-time budgetary analysis for this division reveals two conflicting trends, especially for the period 1970-1990. First, after an initial increase between 1960 and 1970, work force remained stable until 1980, but then drastically declined (from 278 to 154. This decrease was mainly due to a large reduction in the number of construction inspectors who were no longer needed when the construction of the County's sewer system was completed.

From 1960 to 1970 with sewer construction at a high level expenditures more than doubled, and as construction continued remained at a high level to 1980. With a lessening of construction and the loss of inspectors, expenditure fell sharply to 4,859,000 by 1990, but this was still higher than 1960's level of $3,670,000.

Also, in 1990, contractual services essentially appear for the first time with an appropriation of $244,000.

Highways and Engineering

Of the divisions in the General fund, Highways and Engineering is now the largest. In 1990, its total budgetary outlay was $10,800,000 (1983 dollars) with 244 total employees (217 full-time). For this analysis note that the Road Fund's Traffic Engineering was assigned to Engineering for 1970 and 1980. Expenditures were stable at the $5,000,000 level for 1960 and 1970, but fell sharply by 1980 to 3,800,000+. The rise to 1990 was in part due to contractual expenditures of over $3,000,000. This level was roughly triple the contract expenditure for Traffic Engineering in 1960.

Road Maintenance

The remaining three divisions get their funding from the County Road Fund. the first — Road maintenance — is the largest in the Department with a total outlay in 1990 near $11,000,000 (1983 dollars) and 540 total employees in 1990 (412 full-time, 10 part-time and 118 seasonal). The peak year in its size occurred in 1970 when it had an expenditure near $15,000,000 millions and over 700 total employees. However, by 1980 the expenditure was cut by one-half and the employment reduced to 433.

Between 1980 and 1990 the division's budget has increased by 43% — to $10,972,000 — and the work force full and part-time by a quarter %. Contractual services only account for a small part of the total expenditure.

Snow and Ice Control

Without any permanent employment this division provides funding for materials and labor costs for winter maintenance of County roads. As in many other divisions, the expenditure increased between 1960 and 1970, decreased drastically between 1970 and 1980, and increased again between 1980 and 1990. The labor or personal services for this function are part of the Road Maintenance Division expenditures and as a result no staff assignments are shown separately here.

Bridge Operation and Maintenance

During the period of study this division has consistently been the smallest. Its budget has varied between $314,520 (in 1960) and $461,221 (in 1970).

Conclusion

The main thing to note about the Public Works Department in the 1960-1990 period is the emergence of sewer operations and maintenance as its major expense and employment activity. This has been accompanied in the 1990 period by a large rise in contractual expenditures. The rise of contractual expenditures as a major element in the Departments General Fund work — especially in Highway Engineering is also notable.

The reductions in full-time employment from 1980 to 1990 have affected all funds, amounting to about 10% of the 1,727 level in 1980. It is this same period which has seen the increase in contractual expenditures. It may be that these expenditures provide a less costly alternative to hiring staff for the work that has to be done. However an investigation of this subject would be worthwhile. Certainly, the increased expenditures for water supply with accompanying contractual spending, demonstrates some response to rising concerns with environmental pollution. However, the need for the sharp rise in Highway and Engineering spending — near three times the 1980 level — should be examined.

The Suffolk County Department of Public Works

In the first year of the County's function under the 1960 charter, the Department of Public Works had a budget of $12,000,000+ — in constant 1983 dollars. See Table 5-18. The 1990 adopted budget showed a planned expenditure of $71,000,000 — again in 1983 constant dollars — almost six times the 1960 level. This was about 7.7% of the County's total expenditure of $925,000,000+ in 1990, — in 1983 dollars. Departmental employment grew from 452 in 1960 to over 1,000 in 1990, more than doubling in the thirty year period. See Table 5-19. Excluding the Community College, this represented 9% of the County's employment of 11,816 employees in the 1990 Adopted Budget.

In 1960 the Department was supported by revenues from four funds. General, County Road, Road Machinery and Enterprise. Over the years to 1990 these sources changed. The Enterprise Fund, which had bridge toll collections was transferred to the new Parks Department. The Road Machinery Fund was discontinued in 1989 and the revenues needed for its related expenditures were provided by the General Fund in 1990. The County Road Fund, which receives the great majority of its revenues from the State, has continued but as of 1972 no longer appeared as a direct funding source for the Department. Instead its revenues were absorbed within the General Fund, but as this State aid was designated for road projects, it can be regarded as reappearing in the Department's expenditures.

Functionally, the 1990 Department areas organized around seven major responsibilities: general administration, transportation design and construction, transport maintenance, facility design and construction, building and facility maintenance, sewer district planning, construction and operations and some aspects of natural resource management. From 1960 to the present the Department has been continually responsible for construction and maintenance of all roads and sidewalks, canals and channels, bridges and docks, marinas, beach erosion projects under the County's jurisdiction and testing the quality of construction materials and providing engineering services. Other responsibilities have been changed, some back and forth, over the thirty year study period. Those include the maintenance, design, construction, repair, security, custodial service, and operation of all county owned and rented buildings and facilities. These County buildings responsibilities were part of the Department's function in 1960. These were assigned to a new Department of Building and Grounds, subsequently. However with a later abolition of Buildings and Grounds these functions were reintegrated into Public Works in 1980 and have remained there since.

As of 1990 the Department had responsibility for a variety of transportation functions involving highways, mass transit, waterways and aviation. The highways responsibilities involve design, engineering, construction, maintenance and safety considerations. Mass transit responsibilities involve the design and financial support of a county-wide bus system, and provision of revenues for the upkeep of MTA railroad stations. There are Waterways and Dredging

TABLE 5-18
Suffolk County Department of Public Works Expenditures, 1960, 1970, 1980 1990 (Thousands of Constant 1983 Dollars)

Year	*Expenditure*	*% Change*
1960	12,480	-
1970	26,561	113
1980	21,933	-17
1990	71,010	224

TABLE 5-19
Suffolk County Department of Public Works Full-Time Staff, 1960, 1970, 1980, 1990

Year	*Full-Time Staff*	*% Change*
1960	454	-
1970	406	-11
1980	608	50
1990	1,063	75

TABLE 5-20
Staff and Modified Expenditure by Organizational Unit Suffolk County Department of Public Works, 1960

	STAFF		*Expenditure ($000)*	
Organizational Unit	*Full-Time*	*Part-Time*	*1960 Dollars*	*1983 Dollars*
Public Works *	128	—	340	1,124
Building Division	85	2	548	1,812
Roads Maintenance *	134	—	928	3,068
Bridge Maintenance	22	2	107	354
County Snow Removal *	—	148	258	853
State Snow Removal	2	12	500	1,653
Waterways	52	4	506	1,673
Toll Station Division	13	4	53	175
Machinery Fund	8	—	320	1,058
Park Division	5	29	79	261
Forestry Division	—	—	—	—
Water Conservation	—	—	16	53
General Natural Resources	5	3	14	46
Totals	454	204	3,669	12,130

*The Budget for 1960 did not show types and numbers of positions for these units, but did give totals for both personnel and total expenditures. Since the 1961 Budget Request did give these types of position and the number of them, and the expenditure totals were close to the 1960 expenditures, these 1961 position data were used as a proxy for the missing 1960 position data.

Divisions to plan, design, inspect construction projects for marinas, bridges, docks, to deal with beach erosion, etc. and to keep designated waterways open by dredging. The Division of Aviation is primarily responsible for operation and development of Suffolk County Airport. At times some of these operations were embedded in other departments.

The Department was also responsible for the operation and maintenance of nineteen operating districts plus a Sewer Maintenance and Operation Fund and a Building Sanitation and Administration Fund. The latter two funds employ the personnel needed for maintenance and operations functions. As needed, the Department also provides the design engineering, inspection and improvement plans needed to meet the changing performance requirements of these districts, and when deemed necessary, plans for the creation of new ones.

The 1960 Organization of the Department

A major problem in presenting 1960 data is that the County government's organization as presented in budget information had not yet fully changed to conform to the new structures mandated by the 1960 charter. This applied especially to what is now the Public Works Department. In 1960 the units that were originally united to form the Department existed in thirteen different organizational categories. A number of these units showed personnel expenditures but the number and type of staff positions were not identified. However, in each of these cases the equivalent 1961 data were alongside, and inspection showed that the expenditures for the 1961 were close to those for 1960, as modified. Consequently, it was assumed that in these cases the number and type of staff positions listed for 1961 would be used for 1960. The resulting totals are shown in Table 5-20 by unit.

In 1960 the Department functioned along six major lines, embodied in thirteen organizational units as shown on Chart 5-2. The six functions include one that is no longer found in the Department by 1990, the Parks Division which was transferred to the later created Parks Department. These transfers with three other units to Parks account for four of the thirteen 1960 units. The other transferred units were the General Natural Resources Division, Forestry and Water Conservation. These natural resource operations involved such things as eradication and control of Dutch Elm Disease, intergovernmental groundwater studies, and beach erosion control projects. Of the remaining nine divisions, one was Public Works which contained the administrative arm. Seven units dealt with transportation needs for highways and waterways. As Chart 5-2 shows for 1960, these included highway and bridge maintenance, snow removal, the administration of State aid for county roads and machinery and waterway maintenance. There was a Building Division which had responsibility for maintenance, design and supervision of facility construction.

The 1970 Organization of the Department

By 1970 three of the responsibilities noted in 1960 were no longer in the Department. the Parks function had been shifted to a new Parks Department. The building maintenance function, and the facilities design and construction function were located in a new Buildings and Grounds Department. In place of the thirteen units of 1960 there were nine major ones in 1970 but some of these had small sub-units within them. The number of employees decreased from 454 in 1960 to 406 in 1970, mainly because of the transfer of Buildings.

With these reduced responsibilities the 1970 Department did not have the same organization as the 1960 one. General Administration remained the same but two special units valuable for all aspects of the Department's work were created. First, an Engineering unit with over 90 staff; second, a new Property and Map Division.

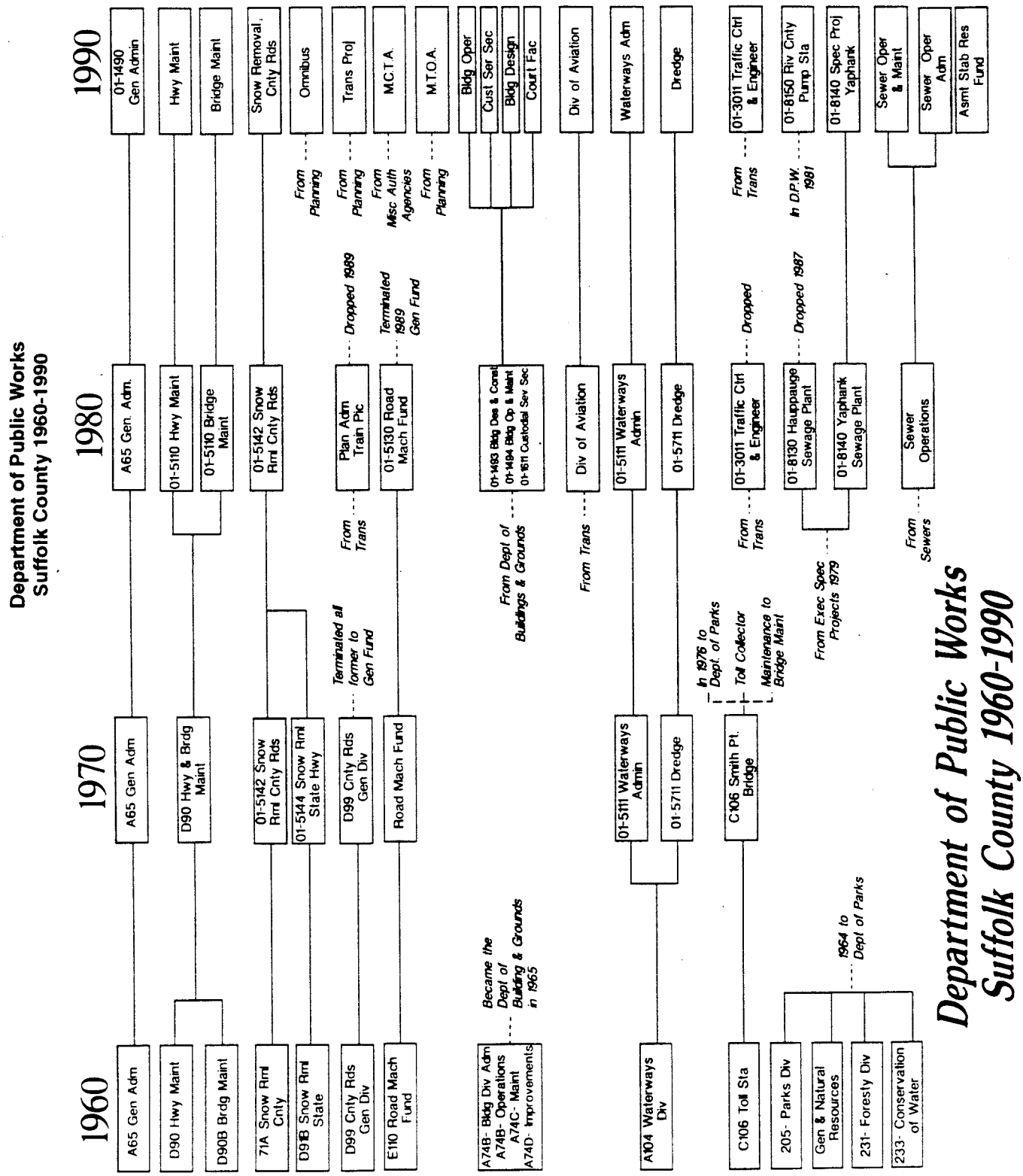
The transportation function was embodied in six units, as shown under the 1970 portion of Chart 5-2, with a combined Highway and Bridge Maintenance unit; a Right-of-way Unit and continuation of the Road Machinery units. A unit for Dredging was split off from the 1960 Waterways Division. Waterways Administration, was a hybrid, containing waterways maintenance tasks, and also incorporating 1960 natural resource functions dealing with water conservation and beach erosion. There was in addition a continuation of the Smith Point Bridge toll collection.

The 1980 Organization of the Department

The 1980 Department activities primarily covered five functions: administration, transportation, design and transportation maintenance, facility design, and facility maintenance. Building and facility design and construction and building maintenance functions were transferred back to Public Works as the Buildings and Grounds Department was abolished.

There were two major differentiations within the Department. In 1970, the Administrative division had four units. In 1980 there were nine units in this division. Looked at closely, in terms of function, the 1970 administrative component had only one unit

Chart 5-2


Department of Public Works
Suffolk County 1960-1990
1960
1970
1980
1990
A65 Gen Adm
D90 Hwy Maint
D90B Brdg Maint
71A Snow Rml Cnty
D99B Snow Rml State
D99 Cnty Rds Gen Div
E110 Road Mach Fund
A74B- Bldg Div Adm
A74B- Operations
A74C- Maint
A74D- Improvements
Became the Dept of Building & Grounds in 1965
A104 Waterways Div
C106 Toll Sta
205- Parks Div
Gen & Natural Resources
231- Foresty Div
233- Conservation of Water
1964 to Dept of Parks
A65 Gen Adm
D90 Hwy & Brdg Maint
01-5142 Snow Rml Cnty Rds
01-5144 Snow Rml State Hwy
D99 Cnty Rds Gen Div
Road Mach Fund
Terminated all former to Gen Fund
From Trans
01-5111 Waterways Admin
01-5711 Dredge
C106 Smith Pt. Bridge
In 1976 to Dept. of Parks
Toll Collector
Maintenance to Bridge Maint
From Exec Spec Projects 1979
From Sewers
A65 Gen. Adm.
01-5110 Hwy Maint
01-5110 Bridge Maint
01-5142 Snow Rml Cnty Rds
Plan Adm Train Plc
01-5130 Road Mach Fund
Dropped 1989
Terminated 1989 Gen Fund
01-1493 Bldg Des & Const
01-1494 Bldg Op & Maint
01-1511 Custodial Serv Sec
From Dept of Buildings & Grounds
Div of Aviation
01-5111 Waterways Admin
01-5711 Dredge
01-3011 Traffic Ctrl & Engineer
01-8130 Hauppauge Sewage Plant
01-8140 Yaphank Sewage Plant
Sewer Operations
Dropped
Dropped 1987
01-1490 Gen Admin
Hwy Maint
Bridge Maint
Snow Removal, Cnty Rds
Omnibus
Trans Prol
M.C.T.A.
M.T.O.A.
Bldg Oper
Cust Ser Sec
Bldg Design
Court Fac
Div of Aviation
Waterways Adm
Dredge
01-3011 Traffic Ctrl & Engineer
01-8150 Riv Cnty Pump Sta
01-8140 Spec Proj Yaphank
Sewer Oper & Maint
Sewer Oper Adm
Asmt Stab Res Fund
From Planning
From Planning
From Misc Auth Agencies
From Planning
From Trans
In D.P.W. 1981
Department of Public Works
Suffolk County 1960-1990

with 22 positions. In 1980 Accounting and Purchasing units appeared. In 1970 the Engineering unit with 91 staff accounted for three- fourths of the Administrative Division staff, and there were an added 15 in the Right-of-Way sections. In 1980 Right-of-Way was no longer a unit of organization, and there were five staff sections for engineering, highway design, bridge design, laboratory and permits. Obviously the 1970 organization encompassed these tasks, but by 1980 with the additions of some forty staff, the structure had differentiated and more than doubled the number of units listed under administration. Among other organizational changes within the Department. Highway and Bridge Maintenance was split into two separate divisions, thus returning to the 1960 status.

The 1990 Organization of the Department

Shortly after the 1980 Budget was adopted a major functional change occurred in the responsibilities of the Department. In the 1970s as county sewer districts began operations, supervision of construction and maintenance of operations was given to a new Department of Environmental Control. However, problems beset these programs, especially in relation to the Southwest Sewer District. The Department of Environmental Control was abolished and the programs were transferred to the County Executive's office for supervision. Shortly after the 1980 Budget was adopted, in 1980 supervision of sewer programs were transferred to the Department of Public Works, and a major responsibility for overseeing the completion of construction for the Southwest Sewer District went with it.

Another major change in this 1980-1990 decade was the abolition of the Department of Transportation and incorporation of its units into Public Works. This transfer included supervision over the routing and aid for mass transit operations and over Suffolk County Airport. A third major change concerned the Building Operations and Maintenance Division. When the Department of Buildings and Grounds was abolished, shortly after the adoption of the 1980 budget, its maintenance staff was transferred into Public Works, but most of its custodial and security staff was transferred to the County Executive's jurisdiction. Within a short time thereafter this latter staff was also transferred to Public Works and has remained since.

Staffing Public Works, 1960-1990

Although the Public Works staff more than doubled from 1960 to 1990, going from 454 to 1,063, it should be noted that much of the expansion occurred as a result of expansions and changes in responsibilities of the County. The development of sewer district operations accounted for 406 positions by 1990. The addition of Suffolk County Airport accounted for a few more positions — five to be exact. The mass transit aspect of transportation function which was not present in 1960, accounts for another 16 positions. When these are subtracted, the remaining increase to be explained totals 184 positions. Then, when the 192 part-time positions of 1960 are taken into account — with 163 of these in snow removal operations — it seems apparent that some components of these functions have been incorporated into full-time positions in the Department, and the total increase to be explained should be substantially lower. Finally, if it is noted, that County population approximately doubled from 1960 to 1990, and that new roads, buildings — Social Service and Health centers, the Dennison Building, court facilities, etc., have been added, the expansion of Departmental staff on the whole seems reasonable.

One way of examining this reasonableness is in terms of looking — as best we can — at the staff assignments by function and unit over the 1960-1990 period. For 1960 and 1970 this comparison is vitiated by the lack of differentiation in the Budget presentation of data. Thus the groupings of staff under headings of Administration or Engineering or Maintenance make comparative analysis difficult in these years. The presentation of data for 1980 and 1990, however, provide the ability to do such comparison.

The transportation function shows a decline of 101 jobs from 1980 to 1990. If it had not been for the incoming transfer of 42 positions from the Aviation Division, Public Transportation and the operations in Traffic Control and Engineering — which were in a separate Department of Transportation — the loss of positions would have totaled 143. About half of this loss was in the various highway maintenance functions. This decline is made more notable by the fact that snow removal tasks which were part-time in 1960 were incorporated into the full-time jobs in the following decades. Similar type staff reductions show in Waterways, Dredges, Bridges and Road Machinery, although the last may also have been incorporated into various units of Highway Maintenance.

Inspection of the data shows that in the 1980-1990 period, Building Operations and Maintenance increased staff from 142 to 304, a gain of 162 positions, more than doubling its 1980 level. As explained in the previous section, this occurred as these positions were first transferred from the abolished Buildings and Grounds Department to the County Executive and thence to Public Works.

These data show that if it had not been for these declines in transportation jobs, the total employment level in Public Works would have been much higher than they were in 1990. At the same time they also emphasize the changing character of the Department over the 1960-1990 period. In 1960 the Department was largely highway oriented with some facility and waterway maintenance functions. In 1990, while highways are still vital, sewer systems employment accounts for 40% of the staff building and facility operations account for another third, and the transportation function is much more varied.

Public Works Expenditures

As Table 5-22 shows, Department expenditures — in 1983 constant dollars — rose from 12,000,000+ in 1960 to over $71,000,000 in 1990, a bit less than a six fold increase. Between 1960 and 1970, expenditures roughly doubled, and much of this was attributable to road construction, undertaken by the Department, as the data show. In the later decades the Department's highway resources were more heavily involved in maintenance, while construction needs were met through the capital budget process. If the Department had not been heavily involved in construction in 1970, total expenditure would have fallen close to the 1960 level, especially as building and facility maintenance and operations were no longer part of Public Works.

In 1980, with the shift of highway construction projects to capital budget status, transportation operating expenditures were sharply lower than in 1970. In part, this was compensated by a partial return of building and facility operations — both design and maintenance aspects — to the Department's jurisdiction. Even with this, however, there were an approximate decline of $4,500,000 in overall operating expenditures.

The 1990 increase of near $50,000,000 is largely a reflection of new responsibilities and the completion of processes of departmental reorganization and reassignments of function that began in the late 1970s. The assumption of sewer responsibilities accounts for $18,000,000 of the increase. The location of public transportation operations — some of it involving no more than a payment for train station maintenance to the Long Island Railroad — albeit a sizable payment — accounts for another $24,000,000+. The increase in building and facility operations account for another third and the transportation function is a much more varied one. The increase in building operations of $5,000,000+, is essentially a result of completing the transfer of Buildings and Ground staff — largely Custodial Services and Security — to Public Works. There was some increase in highway maintenance costs, but this could easily have resulted from absorption of road machinery expenditures which were handled separately in previous decades.

Conclusion

In looking at Public Works from 1960 to 1990, given the changes in level of County population, the increase in public structures and facilities, the increasingly varied responsibilities and scale of function, there do not appear to be any inordinate changes in staff or expenditure. If one is asked to identify opportunities for saving on expenditure or increases in revenue, a number of steps could be suggested, some of which, however, might not yield substantial benefit. These would include the following:

1. Management studies on building maintenance and custodial services.
2. Management studies of sewer operations and maintenance.
3. Continued auditing of Long Island station maintenance costs.
4. Reorganization of Suffolk Airport management and contracts to produce greater revenue, as proposed in earlier studies on this facility.

Comparison of Nassau and Suffolk Public Works Departments

Comparison of the Public Works Departments in the two counties before 1990 is complicated by their differing sequences of development, governmental and organizational change. Further, for both agencies the continuous shifting of functions in or out, at differing times gives a different cast to each. Thus an attempt was made to compare them in a period of relative organizational — if not fiscal — stability, 1990.

Examination shows that this is hardly better. When the comparative organizational structures are examined as shown in Table 5-14 for Nassau and Table 5-22 for Suffolk, there is much that cannot be compared because functions in one county's department are assigned to another department in the other county. Then, when comparison seems to be possible, the differing physical/organizational development/responsibilities of the two counties lead to a realization that we may be dealing with incommensurables. As a result there is not much that raises questions, but there are a few things.

TABLE 5-21
Full-Time Staff by Function and Unit of Organization
Suffolk County Department of Public Works
1960, 1970, 1980, 1990

Function and Unit of Organization	1960	1970	1980	1990
Administration	128	136	60	42
Administration	128	22	22	11
Accounting and Contracts			12	6
Purchasing			3	
Engineering		91	3	7
Laboratory			11	11
Permits			4	2
Payroll				5
Property Map Division		23		
Road and Map Monumentation			5	
Building Design and Construction	-	-	32	38
Building Operations & Maintenance	85	-	142	304
Administration	85			4
Operations and Maintenance			6	
Hauppauge Complex			13	
Dennison Building			11	
Riverhead			32	
Yaphank			23	
BayShore			9	
Shop			48	
County Nursing Home				5
Managers				8
Maintenance Mechanics				86
Relocation and Transportation				11
Preventive Maintenance				7
Custodial Services and Security				
Administrative and Warehouse				3
Custodial				106
Security				21
Court Facilities				
Maintenance				10
Custodial				43
Transportation	231	270	374	273
Waterways	52*			
Administration		3	2	2
Waterways Engineering		9	8	6
Waterways Maintenance		6	4	2
Lock Operations		4	4	4
Dredges		31	7	3
Bridges, Design & Construction, Operation & Main.				
Design & Construction			10	10
Operation		6	13	8
Maintenance	22	8	10	5
Toll Station Division	13	7		—

First, the differences in responsibility will be described. Nassau has Sanitation and Water Supply divisions in Public Works, with functions that are handled by Health Services in Suffolk. These cover about $7,000,000 of Nassau's 1990 operation. Nassau's Public Works does not have any building maintenance and operations function; an Aviation Division; a Transportation Division dealing with mass transit operation and financing. The total involved for these is roughly $39,000,000, well over half of

TABLE 5-21 (Cont'd.)

Function and Unit of Organization	1960	1970	1980	1990
Highways				
Design & Construction	—		73	48
Maintenance	134			
Administration		7	14	9
Zone Crews		156		
Crew I Hauppauge			59	38
Crew II Yaphank			52	40
Crew III Riverhead			54	32
Inventory Control			4	3
Service Section				12
Service Section Yaphank			4	
Yaphank			4	4
Landscaping			4	
Highway Paint Crew			7	5
Right of Way		15		
BOMARC & Parking Fields		2		
County Snow Removal		—	—	—
State Snow Removal	2		—	—
Road Machinery	8	16	30	
Traffic Control & Engineering				
Administration				4
Operations				9
Planning				8
Transportation Projects				
Public Transportation				
Administration				4
Planning				5
Development				7
Aviation Division				
Administration				2
Maintenance				3
Sewer Districts				406
Southwest #3				122
Building, Sanitation & Administration				60
Engineering Sewage Facilities				75
Sewer District Maintenance & Operations				149
Park Division	5			
General Natural Resources	5			
Total Public Works	454	406	608	1063

TABLE 5-22
Expenditure By Program
Suffolk County Dept. of Public Works ($000)
In Constant 1983 Dollars

Program	1960	1970	1980	1990
Administration	1,124	3,953	3,823	3,542
Public Works	1,124			3,542
General Administration		3,487	3,823	
Property Map Division		466		
Building Design and Construction	0	0	1,043	1,394
Building Operations and Maintenance	1,812	0	8,324	13,671
Building Division Operations & Maint.	1,812		8,324	8,622
Custodial Services and Security				3,094
Court Facilities				1,955
Transportation	8,834	22,608	8,743	34,183
Waterways	1,673	514	386	478
Dredges		1,011	94	115
Bridges, Design & Construction				
Bridges, Operation & Maintenance	354		518	350
Toll Collection -Smith Pt.	175	15		
Highways - General	3,068			
Maintenance		5,384	4,616	6,121
County Snow Removal	853	1,336	1,219	912
State Snow Removal	1,653	1,246		
Construction - Road removal		11,684		
Road Machinery	1,058	1,419	1,909	
Traffic Control & Engineering				776
Aviation Division				
Public Transportation - Transp. Division				544
Projects				495
Omnibus				8,611
MTOA - Aid to L.I.R.R.				14,708
Mass Transit Operating Assist.				1,072
Sewer Operations	0	0	0	18,220
Parks Division	612	0	0	0
Natural Resources	99	0	0	0
Forestry				
Water Conservation	53			
General Natural Resources	46			
Totals	12,480	26,461	21,933	71,010

Suffolk's $71,000,000 Public Works expenditure in 1990.

There are seven functions remaining that can be compared, and of these there are three for which developmental differences explain significant expenditure differences. Nassau's Public Works budgeted over $87,000,000 for sewer operations in 1990, while Suffolk's budgeted only $18,000,000 plus. The difference is explainable by the fact that practically all of Nassau is sewered, while only a fraction of Suffolk is. Similarly Nassau has many more miles in County total maintenance than Suffolk does, with the result that it spends more for this and snow and ice control.

This leaves four items. Expenditures for building planning and design are equivalent in the two counties. This requires no comment. Bridge maintenance budgets are equivalent, but Suffolk has many more bridges to maintain. A comparative analysis of these costs should be made. Finally there are Administration and Highway and Engineering costs in Nassau to compare with Administration and Traffic Control costs in Suffolk. Suffolk has no direct line Highway and Engineering costs as such. However it does show — see Table 5-21 of the Suffolk report — highway and bridge design staff as part of its Public Works Division which corresponds to Administration on the expenditure side of the ledger. Thus, it was assumed that by combining Administration in each County with Highway and Engineering in Nassau and Traffic Control in Suffolk, comparability would be achieved.

The totals work out to $12,293,000 for Nassau and $4,318,000 for Suffolk. In view of the fact Nassau's expenditures for highway maintenance and snow removal are generally higher, as noted above, some difference in this administration — engineering expenditure is to be expected. yet three times as much seems excessive, especially when a good part of Suffolk's administrative costs are traceable to tens of millions of dollars for activities that are not contained in Nassau's department. If it is claimed that Nassau's overall expenditure total is much higher, thus justifying a higher administration - engineering cost, a look at Table 5-18 for Nassau defeats that argument. Directly, Nassau's administration cost is lower than Suffolk's and the difference arises from its Highway and Engineering Division.

In closing one other comparative comment is in order. Nassau's expenditures showed — Table 5-21 — over $15,000,000 in contractual expenditures for 1990. More detail on this was given in the Nassau analysis. Suffolk's Budget for 1990 showed no contractual expenditures for Public Works.

Part 4: DEPARTMENT OF SOCIAL SERVICES

Introduction

Understanding the structural or budgetary development in either Suffolk or Nassau Counties, or for that matter any county in New York State, requires a recognition that most of the developments that take place within the county social services departments are a function of actions taken at higher levels of government. In other words, the very origin as well as the elements that comprise the local social services department are a result of legal mandates and regulations at either the federal or state level. Specifically,the federal Social Security Act of 1934, and the State Social Services Law and Constitution. The latter which summarizes its responsibilities in the following way,

> "...The aid, care and support of the needy are public concerns and shall be provided by the state and by such of its subdivisions and in such a manner and by such means, as the legislature may from time to time determine."

Such mandates and regulations define and determine the programs and services that are ultimately administered by the local county. With this in mind, one can reasonably argue that local county social services departments are constrained by both supply factors (i.e., state level regulations as to the eligibility requirements, benefit levels, and state contribution), as well as **demand factors** (i.e., the factors and conditions that determine the number of eligible individuals within the local community). Although highly constrained by forces not within their control, local social services departments do have administrative and implementation control over the programs that they provide and therefore must also be considered in any comprehensive analysis of structural and budgetary developments of social service departments at the local level.

In the context of supply, the Federal and State governments control a variety of important factors that contribute to the structural and budgetary development of the local county social services budget. The first of these is simply that these levels of government determine exactly <u>what</u> shall be provided to individuals at the county level. This may imply a direct income maintenance payment to low income adults, adults & families, or children (for example Aid to Dependent Children which was developed at the federal level, or Home Relief which was originally provided by towns and later taken over by the state & county) with or without allowances for things such as fuel, home energy, or shelter. Or it might include services such as day care, foster care, etc. or even assists low income individuals pay for their medical bills. In short, most if not all redistribution programs are developed through legislation at higher levels of government.

Also, it is at the state level that *eligibility* requirements are specifically defined by regulation or by law. Again, it is such eligibility requirements that also influence expenditure patterns at the local level. Such expenditure patterns are also a function of the *benefit* per individual, family, or case which is also determined at the state level. In short, it is the number of individuals that participate in redistribution program (determined by eligibility) as well as the amount of outlay per recipient (determined by benefit allocations) that largely determines total expenditures at the local level.

However on the other side of the coin, there exists factors that contribute to the demand for services that play a role in determining the number of individuals, families, or children that are eligible for services and therefore a role in determining the total level of expenditures at the local level. Two important economic factors that contribute towards the demand for social services, and hence income maintenance programs, are the number of individuals that live in poverty and the unemployment rate.[1]

Finally, a significant portion of the local social services budget is derived from the administrative or bureaucratic costs of implementing the programs that were mandated from either the federal or state level. In this context, one can simply argue that this third factor (besides the supply and demand factors discussed above) also contributes to both the structural and budgetary development of the local county social services department.

This introduction lays down some of the basic determinants of both the structural and budgetary developments that will in the following pages be descriptively analyzed for both Suffolk and Nassau Counties from 1960 through 1990. This should allow the reader to keep in mind that the many factors that influence the structural and budgetary development

[1] In fact 95% of the variance in by county expenditure patterns in New York State can be attributed to these factors (using simple regression techniqes).

over the years. The subject will then be picked up again in the concluding pages of the analysis.

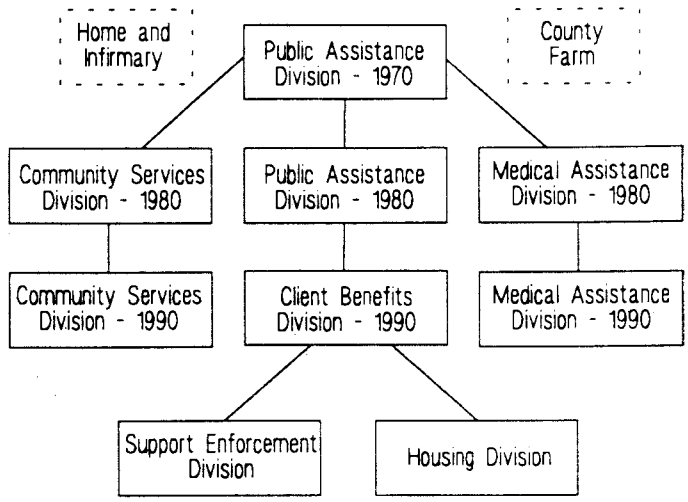
Research Process

Using the data base of the adopted legislative Budgets for the County of Suffolk from 1970 to 1990 and Nassau 1960 through 1990, we have attempted to outline the evolutionary process of the Suffolk and Nassau County Social Services departments from 1970 through 1990. This outline primarily consisted of a structural and budgetary analysis over the twenty year period.

In our structural analysis we chose to use the Suffolk County structure as it existed in 1980 as our reference point since it provides a simple and concise illustration from which the distinct budgetary frameworks of Suffolk (1970-1990) and Nassau (1960-1990) could be pooled and understood. In this context therefore, the 1980 Suffolk Social Services department was broken up into three main areas; the Community Services division, the Public Assistance division and the Medical Assistance division. As will be discussed below, the core development of the Suffolk Social Services department and its budgetary evolution can be simply understood through the evolution of these three main divisions. This is illustrated in Chart 5-3.

In the Suffolk County budgets for the three decades, the Social Services Departmental budget was preceded by an organizational chart which was largely ineffective for understanding departmental change. Therefore, instead of using such structural charts, we used the actual content (i.e., adopted expenditures) of the budgets for the years 1970, 1980, and 1990 to produce new charts for each decade which reflect the monetary assignments to the various divisions, and their respective agencies and programs (see appendix for relevant "budget maps"). After each department structure was categorized in a budget map for its corresponding year, the budgetary allocations were then adjusted for inflation (see appendix for both original and adjusted budgets). Using 1983 as the base year, all budgetary figures were converted to constant dollars for the subsequent comparative analysis. This methodology allowed for a more complete and comprehensive understanding of the budgetary evolution of the relevant Social Services department. It also provided the base from

Chart 5-3
Core Organization of the Suffolk County Social Services Department, 1970, 1980, 1990



which we could compare and contrast the absolute overall growth of the departments over time.

The next step in the process was to take the data for each consecutive decade and to plot the relative changes between decades to get an overall information base from which comparisons of growth could be made. This involved calculating the percentage change at different levels: the departmental level, the divisional, and for each program. Finally, a evaluation of the work force, administrative costs, and factors that contribute toward changes in expenditures were constructed for a comparative analysis.

Suffolk County Structural Development

This section of the report on the Suffolk Social Services department aims at giving a more detailed structural outline of the growth that has taken place between 1970 and 1990 which is graphically represented by the figure on the previous page.

In 1970, the core of the Social Services department was made up of the "Public Assistance" Division which was, at that time, managed by the "General Administration". These two areas consisted of approximately 205.5 million dollars[2] of the total

[2] These figures are adjusted for inflation - 1983 base year.

Chart 5-4 An Evaluation of the Work Force, and Administrative Costs

County Farm

Public Assist. Division 1970

Aid to Dep Child
Home Relief
Burials
Other SS Districts
Medical Assist.
State Train Sch.
Old Age Assistance
Aid to the Blind
Aid to the Disabled
Juvenile Deliquent Care
Foster Care
Day Care for Child.

Home & Infirmiry

Programs Added 1970-1980
+ Econ opportunity Council
+ WIN-SAU
+ Food Pantry
+ Voluntary Action Program
+ Victums Information Bureau
+ Purchase Serv. for Rec
  / Emerg. Housing
  / Family Day Care
  / Homemaker
  / Camps

Programs Added 1970-1980
+ Food Stamps
+ Emergency Aid to Adults
+ Medical Exams Special Prog

Programs Dropped
- Old Age Assistance
- Aid to the Blind
- Aid to the Disabled
- Juvenile Deliquent Care
- Children's Shelter
- State Training School

Programs Transferred
* Medical Assistance
* Foster Care
* Day Care

Programs Added 1970-1980
+ Child Health Assurance program (CHAP)

Community Serv. Division 1980

Foster Care
Day Care
Purchase of Services
Victums Info Bur.
Econ Opp Council
WIN-SAU
Food Pantry
Voluntary Action Prog

Public Assist. Division 1980

Other SS Districts
Food Stamps
Emerg. Aid to Adults
Medical Exams Spec. Prog.
Aid to Dep. Child.
Home Relief
Burials

Medical Assistance Division 1980

Medical Assistance
Child Health Assur.

Fed / State funding of MA removed from County Budgets.

Programs Added 1980-1990
+ HEAP
+ Child Assistance
+ Child Support Enforcement Div.

Accounting Changes w/in Dept. Budget
* Housing Division

Programs Added 1980-1990
+ Child Care Council
+ Family Adult Home
+ Institutional Care

Programs Dropped
- Economic Opportunity Council
- Food Pantry
- Voluntary Action Program

Accounting Changes w/in Dept. Budget
* AFDC - FC to Institutional Care
* WIN-SAU
* Vict. Inform.Bureau to Domestic Violance

Community Services Division 1990

Foster Care
Day Care
Purchase of Services
Family Adult Home
Child Care Council
Institutional Care
Domestic Violence

Client Benefits Division 1990

Aid to Dependent Child
Home Relief
Burials
Other SS Districts
Child Assistance
Food Stamp Outreach
Emerg Aid to Adults
Medical Exams Special
Heap

Medical Assistance Division 1990

Medical Assistance
MA/MMIS
CHAP

C.Support Enforce.

Housing Division

departmental budget of 211.9 million dollars; or 97% of the total amount of expenditures of the Social Services department. They represent the core of the budget, not only because of their significant impact on the total monetary budget, but also because they largely remained intact as the Social Services department evolved through to 1990. On the periphery, the other three percent of the total budget in 1970 consisted of: the Home and Infirmary, the County Farm and the Children 's Shelter. These areas of the Social Services budget were independent and self-contained with their own personnel services, equipment, supplies and materials etc., and are largely insignificant for the understanding of the structural evolution of the Social Services department. This conclusion is further reflected by the fact that they were removed from the Department's budget before 1980.

By 1980, the department of Social Services was structurally divided into three divisions according to the respective functions that each would perform for its beneficiaries. The three functional areas of the department consist of Public Assistance, Community Service and Medical Assistance. The Public Assistance division largely serves as an agency which provides direct monetary payment to beneficiaries, whilst Community Services comprises outlays for programs that perform aid to beneficiaries via institutional services e.g. foster care, day care. In most cases its constituents are also public assistance recipients. The Medical Assistance Division, provides a monetary outlay from the social service department's budget, consisting of both payments to medical facilities for medicaid clients, as well as payments for a variety of health related needs i.e. dental services, prosthetics, and psychiatric care; again most, but not all, of those who receive medical assistance are income maintenance recipients.

The 1990 organizational structure built upon the foundations that became fully developed in 1980. Again the three major divisions could be identified. Although the Public Assistance division changed its name to "Client Benefits"; it nonetheless still retained many of the programs that it contained in 1980, as well as some that were added to it e.g. The Home Energy Assistance Program (HEAP). Also, in the Social Services budget for 1990, two new independent divisions appeared - the Support Enforcement Division and the Housing Division. The Support Enforcement or the Child Enforcement bureau had previously been listed under its own departmental heading, with the title "Child Support Enforcement Bureau: Social Services - Executive - Law", but had been transferred into the Social Services department budget in 1981. In contrast, the Housing Division was not a new addition from outside the Social Services budget, but was created from a function that had previously, pre 1981, been included under the Client Benefit/Public Assistance Division.

However, in relation to the total budget for the department, and in comparison to the budgetary significance of the other divisions: Community Services, Client Benefits, and Medical Assistance; the Support Enforcement and the Housing Division, it seems, could be best classified as an extension of one of the other divisions. With reference to the illustration above, the addition of these new divisions does not greatly alter the basic three division structure of the Social Services department which was primarily established in 1980.

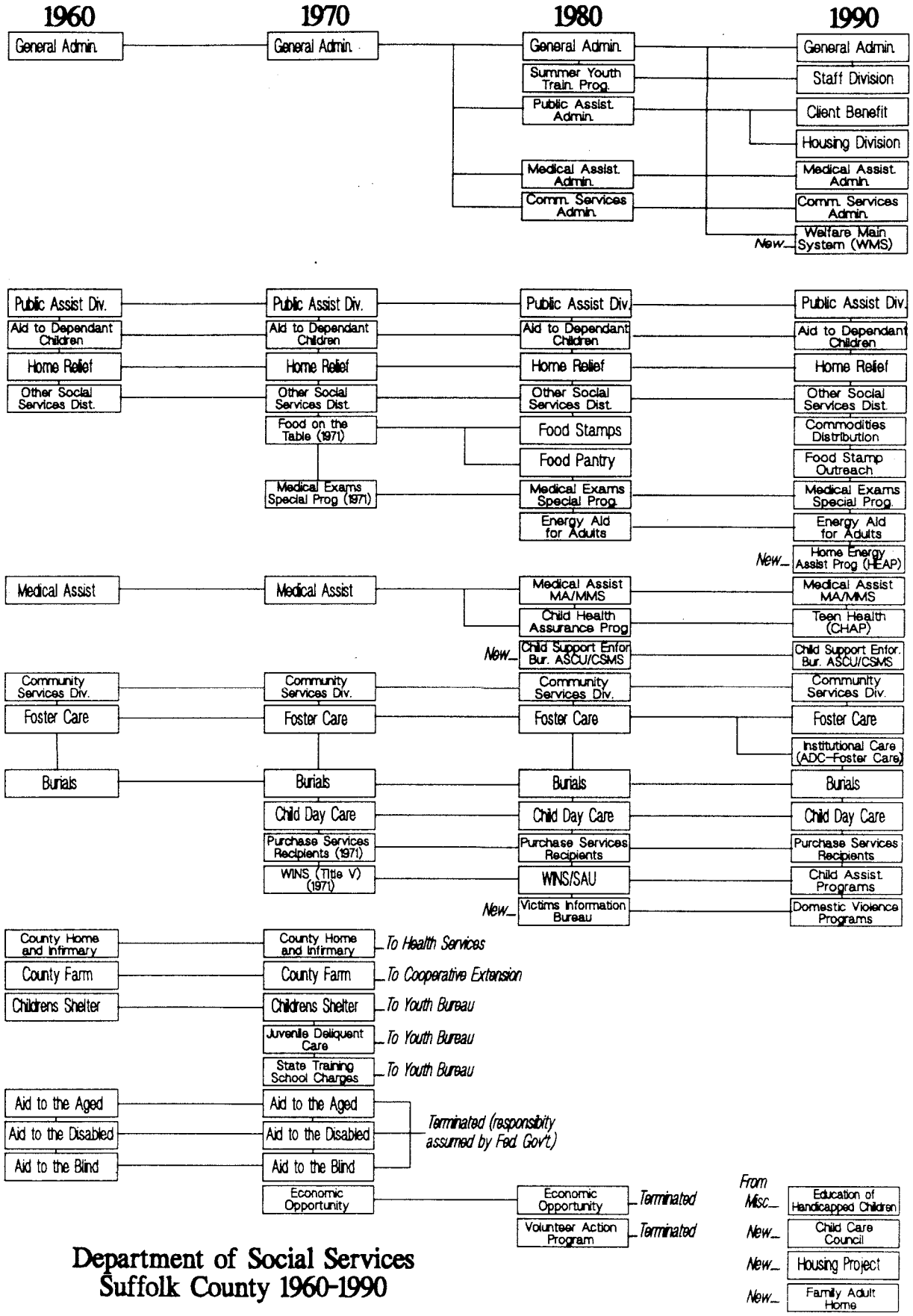
Suffolk County Budgetary Development

In trying to understand the evolution of the Social Service departmental budget we took two methodological approaches. The first, and the more general approach was an attempt to analyze the data at an aggregate level, whilst the second involved a more specific and itemized analysis of the various individual divisions within the department. The most aggregate and general budgetary development for Suffolk County is illustrated in the following pie charts:

In taking this general approach it seemed worthwhile to divide the total increase in the department budget into two components: programs that were either added or dropped from the budget, and programs that either expanded or contracted over time. As illustrated, added/dropped programs describe the organization of the data according to those programs which were added to the social services budget, as a unit, from "outside"; as well as the removal of programs, as whole units, from the budget.[3] The origin of additional programs, or the subsequent destination of dropped programs were not researched since this information was not required for the primary research objective to be fulfilled.

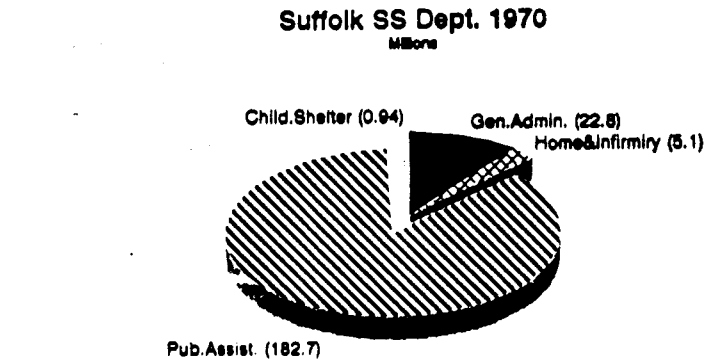
[3] In some cases programs within this category were not truly "added" or "removed" from the SS budget, but rather reflected budgetary accounting changes. Unfortunately, in many cases expenditures for such programs are indistinguishable from expenditures for other programs in previous years. Therefore it was necessary to account for the programs in this manner; when possible, these programs will be noted.

Chart 5-5 Organization of the Department of Social Services, Suffolk County, 1960-1990

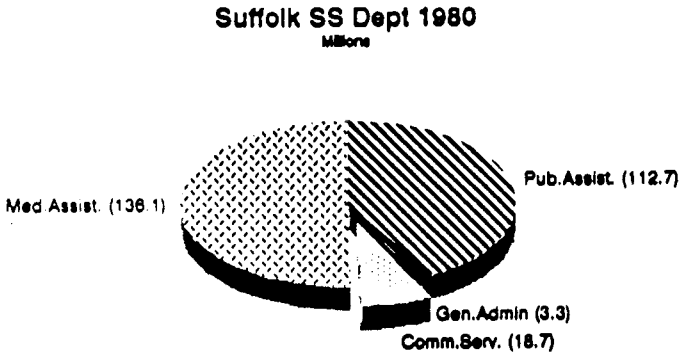


Department of Social Services
Suffolk County 1960-1990

Chart 5-6 Suffolk Social Services Department 1970-1990



* .4 county farm not shown



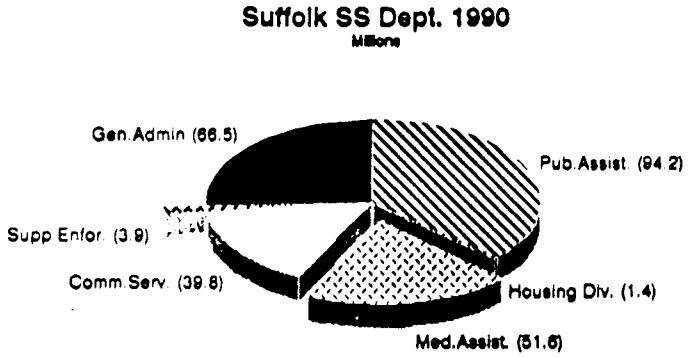


TABLE 5-23
Added/Removed Programs: Suffolk Social Services Department

1970-1980	*Actual Figures*	*Real(Adjust)*
Econ.Opportunity Council	$ 73,630	$ 89,608
WIN-SAU	204,953	249,428
Food Pantry	25,000	30,425
Vol. Action Program	25,000	30,425
Victims Inform. Bureau	180,000	219,060
Purchase Servs. for Rec.	1,343,224	1,634,704
Food Stamps	2,126,007	2,587,351
Emerg. Aid to Adults	200,000	243,400
Med. Exams Special Program	70,617	85,941
Old Age Assistance	-4,559,985 (1970)	-11,057,964
Aid to the Blind	-154,262 (1970)	-374,085
Aid to the Disabled	-2,592,000 (1970)	- 6,285,600
Juv. Deliq. Care	-993,775 (1970)	- 2,409,904
State Train. School	-212,406 (1970)	-515,085
Home & Infirmary	-2,087,372 (1970)	- 5,061,877
County Farm	-180,699 (1970)	-438,195
Children's Shelter	-388,491 (1970)	-942,091
		$-21,914,459
1980-1990		
Child Care Council	$ 72,000	$ 51,912
Family Adult Home	37,500	27,038
HEAP	3,783,842	2,728,150
Support Enforcement Div.	5,398,754	3,892,501
Aid to Education	79,200,000	57,103,200
Welfare Management	3,609,947	2,602,772
Commodity Distribution	205,169	147,927
Economic Opp. Council	-73,630 (1980)	- 89,608
Food Pantry	-25,000 (1980)	- 30,425
Volunteer Action Program	-25,000 (1980)	- 30,425
		$ 66,403,042
Total		$ 44,488,583

These "new" programs can be visualized as affixing themselves to complementary, comparable divisions around an already established organizational and budgetary structure, for example: services, or direct payments. For convenience these programs were also labeled according to the date that they were added to the budget. Supplemental to this approach, the expanded/contracted programs documented the monetary changes of budget outlays that occurred *within* programs as they developed over time. Again, these categories serve to show specifically the relative amount of monies that account for the growth in the budget from 1970 to 1980, and also 1980-1990; hence the growth from 1970-1990.

As the data show, each effect accounted for a significant amount of the total budgetary increase. While the total change (adjusted for inflation) over the twenty year period was an increase of approximately 84.2 million dollars for the Suffolk County Social Services Department[4], this total consisted of an increase from additional programs of 44.5 million

[4] For comparative consistency across counties, the federal and state contributions to Medical Assistance have been removed from the analysis. Therefore, all expenditures will reflect the local contribution only. This is done to adjust for the differences in the accounting procedures between the counties, as well as differences across the decades

dollars, with a complementary increase of 39.7 million dollars from the expanding/contracting category. It is evident from these figures that the increase in the Social Services budget is accounted for by both a large increase from additional and expanding programs. The data for additional programs is calculated by the following: additional programs less programs dropped. This amounts to, for the 20 year period, 71.7 million dollars in added programs less 27.2 million dollars in programs that were dropped from the Social Services Budget. This calculation was similar for the expanding/contracted programs, although the former (expanding programs) out paced the latter. To visualize the refinements that the text will take, please refer to the following illustration:

Total Budgetary Change 1970-1990
(adjusted - 1983 base year)
$ 84.2

Expand. Programs 70-90		*Added Programs* 70-90	
$ 39.7		$ 44.5	
70-80	80-90	70-80	80-90
$ 32.2	$ 7.5	$-21.9	$ 66.4

Additional Programs

Understanding the development of the social services budget requires a further refinement of each particular grouping. As can be observed from the previous page the budget change that was due to dropped programs exceeded that of added programs in the **1970-1980** period by -21.9 million dollars, while in the **1980-1990** period this trend reversed and showed that added programs out paced dropped programs by approximately 66.4 million dollars. Therefore, the net impact on the department's budget for the full twenty years was about 44.5 million dollars from this category of programs. In short, the most significant impact of added/dropped programs on the total budgetary increase from 1970-1990 occurred in the latter decade.

The largest additions to the budget from 1970 to 1980 include 2.5 million dollars for Food Stamps, and 1.6 million dollars for Purchase Services for Recipients. However, it was the removal of programs such as Old Age Assistance -11.0 million dollars, Aid to the Blind -6.3 million dollars, Aid to the Disabled -6.3 million dollars, and the Home & Infirmary -5.0 million dollars which were the source of the net loss from this category for the decade.

On the other hand between 1980 and 1990 those programs with the most significant impact on the new/dropped programs included: Aid to Education (Aid to Pre-School Handicapped Children), 57.1 million dollars, Child Support Enforcement 3.9 million dollars, HEAP 2.7 million dollars, and the Welfare Management 2.6 million dollars. Alone the increase from the Aid to Education accounted for 85.8% of the total increase during the 1980-1990 era. In other words, if the Aid to Education expenditures were removed from the accounting of the budget a -12.6 million dollars would represent the total budgetary effect from the added/dropped programs for the twenty year period. In short, if the additional outlay from the Aid to Education was not accounted for, the Social Services' budget would have lost more money from programs that had dropped, then it gained from additional programs. By removing this single program from the Suffolk County SS budget, new expenditure patterns can be illustrated by the following:

Total Budgetary Change 1970-1990
(adjusted - 1983 base year)
$ 27.1

Expand. Programs 70-90		*Added Programs* 70-90	
$ 39.7		$ -12.6	
70-80	80-90	70-80	80-90
$ 32.2	$ 7.5	$-21.9	$ 9.3

As may be observed, accounting for the addition of Aid to Education to the budget produces a significant reevaluation of the effects of the added/removed category, as well as the total outlay for the twenty year period. In this light, the impact from the category of added and removed programs greatly reduces in significance as the importance of the contribution of expanding programs becomes apparent. This revaluation appears more credible since Aid to Education is a program that existed previous to 1990 in other areas of the Suffolk County Budget and was moved in to the DSS budget as a unit as late as 1990.[5]

Expanding Programs

The total change in the budget (1970-1990) as a result of expanding programs was an increase of

[5] All further comparisons that follow will used the reevaluated budget figures with the Aid to Education removed from the analysis. This reevaluation is to account for the outlier status of Aid to Education with regards to total expenditures.

TABLE 5-24
Expanding/Contracting Programs: Suffolk Social Services Department

1970-1980	*Real(adjust)*
Aid to Dependent Chilren	$ 5,612,486
Home Relief	10,392,140
Medical Assistance Programs	
local share	14,361,321
Burials	- 239,480
Foster Care	- 1,454,629
Day Care	- 151,249
Other SS Districts	122,150
Administration (1970-1980)	
General	- 19,486,377
Pub. Assist.	9,396,845
Comm.Services	10,008,692
Medical Assistance	3,661,756
	$ 32,223,655
1980-1990	
Aid to Dependent Children	$-24,181,877
Home Relief	2,771,980
Medical Assistance Program	
local share	14,307,780
Burials	139,495
Foster Care	- 477,247
Institutional Care-AFDC FC	8,973,566
Day Care	1,241,038
Other SS Districts	117,100
Domestic Violance/VIB	331,640
Purchase of Services	- 355,318
Emerg. Aid to Adults	448,760
Medical Exams Special Program	- 28,261
Administration (1980-1990)	
General	3,523,912
Pub. Assist.	1,525,267
Comm. Services	1,769,296
Medical Assistance	- 1,636,990
	$ 8,470,141
Housing Division[1]	1,391,163
Child Assistance[1]	363,248
Food Stamps[2]	- 2,514,588
WIN-SAU[2]	- 249,428
Total	$ 39,684,191

TABLE 5-24 (Cont'd.)

[1] These programs existed in the 1980 budget, however they are indistinguishable from the funding of other elements of the budget.

[2] These programs still existed in 1990, however they were indistinguishable from the funding of other elements of the budget.

39.7 million dollars. Of this total, the increase from expanding/contracting programs from 1970 to 1980 equaled 32.2 million dollars which consisted of substantial increases from local expenditures on Medical Assistance programs 14.4 million dollars[6], as well as important increases Home Relief 10.4 million dollars and Aid to Dependent Children 5.6 million dollars. These increases were offset marginally by a decrease in Foster Care of -1.4 million dollars. Of the three expanding programs, it is the change in local expenditures in Medical Assistance programs and Home Relief that accounts for the bulk of the increase for this decade in expanding programs.[7]

The 1980-1990 period paints a different picture than the previous decade for expanding/contracting programs with a moderate increase of 7.5 million dollars. This effect is largely the function of three main programs; one in decline, two increasing. In other words, a precipitous decline in AFDC in real terms (-24.2 million dollars), was offset by increasing expenditures in Medical Assistance programs (14.3 million dollars) and Institutional Care for foster children (9.0 million dollars). Other less significant offsetting programs included administration costs (5.2 million dollars) and a marginal increases in expenditures for Day Care (1.2 million dollars) and Home Relief (2.8 million dollars).

In another light, those programs that were "removed" from the departmental budget from 1970-1980 accounted for approximately -27.1 million dollars (see "new/dropped programs"); while during 1980-1990 that amount was only -.15 million dollars; for a total savings of 27.25 million dollars from programs that were dropped; 99% percent from the earlier decade.

On the other hand, programs that declined in total expenditure from 1970 to 1990 consisted of approximately -29.3 million dollars (calculated by adding up all declining expenditures for contracting programs for the two decades). This was composed of a reduction of -1.9 million dollars for the 1970-1980 period; and a -27.4 million dollar decrease between 1980-

[6] Medical Assistance programs incude MMIS-Medicaid, and the Childrens' Health Assurance program.

[7] The increase in expenditures for the state/federal contribution to Medical Assistance grew by approximately 51.2 million dollars over the same period.

1990. Eigthy Eight percent of this decline was due to just on program: Aid to Families with Dependent Children. In summary, there was a total negative impact on the Social Services budget over the twenty years of -56.6 million dollars (51.3% in the former decade; 48.7% in the latter decade).

Alternatively, there was a total positive impact of 84.1 million dollars on the department's budget (46.7% in the first decade; 53.3% in the second decade), composed of 14.7 million dollars in added programs[8] (5.2 million dollars 70-80; 9.5 million dollars 80-90), and 69.4 million dollars in expanded programs (34.1 million dollars 70-80; 35.3 million dollars 80-90). Or graphically:

Negative		**Positive**	
Removed:		Added:	
70-80	$ -27.1	70-80	$ 5.2
80-90	$ -1.9	80-90	$ 9.5
Declined:		Expanded:	
70-80	$ -1.9	70-80	$ 34.1
80-90	$ -27.8	80-90	$ 35.3
Total:	$ -57.0	Total:	$ 84.1

As the data suggest, the 1970-1980 period shows a significant expansion within programs, offset by a large number of programs that were dropped from the budget (SSI programs). The 1980-1990 period, on the other hand, exhibited a moderate increase of additional and expanding programs. In short, it seems the 1970s witnessed a large expansion of the existing programs, with more expenditures dropped then added; whereas the 1980s witnessed a increase from three new programs in the SS budget (HEAP, Child Enforcement, and Welfare Management) and increases from within many programs offset largely by a contraction in Aid to Dependent Children.

Overall, it seems that a large percentage of the change in any one time period is accounted for in the addition or evolution of a very small number of programs; such as Home Relief, Institutional care - foster care, Medical Assistance, the Aid to Dependent Children, or alternatively Aid to Pre-School Handicapped Children.

Again, it is apparent that the significant changes in the Suffolk Social Services budget for the 1970 through 1990 period were largely accounted for by the addition or expansion of very few programs, which were partially offset by large reductions, or elimination of, a small number of programs. These "Big Gun" programs include the following:

Positive Change:

Expanding			New		
Medical Assistance			80-90	Aid to Education	$ 57.1
70-90	Local	$ 28.7	80-90	Support Enfor	3.9
70-90	Admin		80-90	HEAP	2.7
70-90	AFDC	5.6	70-90	Food Stamps	2.6
70-90	Home Relief	13.1	70-80	Purchases of Serv.	1.6
Total		$ 56.2			$67.9

Negative Change:

Contracted			Removed		
80-90	AFDC	$-24.1	70-80	Old Age Ass.	$-11.0
			70-80	Aid to Disabled	- 6.3
			70-80	Home & Infirm.	-5.0
			70-80	Juv. Deliq. Care	-2.4
Total		$-24.1			$-24.7

As can be observed from the above data, it is obvious that the most change has occurred from just three programs: Aid to Education, Medical Assistance, and the Aid to Dependent Children. If anything conclusive can be said about the Social Services departmental budget is that its core does not change substantially, however more than a significant amount of change occurs at the margins. As the "Big Guns" attest, large and substantial changes occur in a small number of programs and are sometimes a function of accounting rather than substantive changes in the programs. The exceptions to this seems to be Aid to Dependent Children which has decreased substantially in the 1980s (apparently a casualty of inflation and a relatively strong economy); local contributions to Medical Assistance programs which has increased throughout the two decades; and increases in Home Relief over time.

The preceding was a general analysis of the growth in the Suffolk County Social Services budget from 1970 to 1990. It provides an outline of the evolution of the department from an organizational and

[8] This figure, as mentioned, does not include the Aid to Handicapped Children program.

budgetary perspective. In summary, the department has developed in two ways: it has expanded from within (the expansion effect) as the particular programs have grown, and it has, like a magnet, attracted additional programs and divisions which have added to its already substantial structure. These effects have also been largely offset by both reductions and elimination of programs within the department (substantially due to the effect of inflation, and accounting changes); and generally it seems that the "Big Guns" have accounted for the substantial amount of the change for the department as a whole[9].

Demand for Social Services Suffolk County

There are perhaps two complementary methods in researching the evolution of the Social Services Department. The first process, which was done above, is to compare in a time series fashion the internal changes of various elements of the department (in this case structural and budgetary). This method is used to understand how various elements of the department have developed in an absolute and relative manner over the twenty year time period. Again, the purpose of this methodological approach is to tease out the important elements for further analysis, hence alleviating any vigorous study of irrelevant material.

On the other hand, another more difficult approach is to analyze the data relative to the goals and purposes of the department, i.e. attempt to make some appraisal as to the relative effectiveness or efficiency of the department, and plot this over time. This latter method would require information of not only the permanent goals and purposes of the department as a unit, but also the possibly malleable goals of the individuals who run the organization. It would also require some understanding of the demand for the services of the department, and perhaps more abstractly the political culture and environment that may effect the supply of the needed services. Again, if such as study were in fact required it is believed that the work that has been done here is a prerequisite for such an analysis, and hence justifies the approach that has been taken. What follows below is an attempt to begin, at an aggregate level, an analysis of the demand for, and the supply of, social services in the Suffolk County region.

It has been suggested by the Social Services department, (via their annual reports), that two of the major determinants of the demand for social services are, generally, the population level and the state of the economy. These two aggregate measures are contained on the following page, one represented by the estimated population and the other represented through the level of unemployment for the state and the county. As can be observed the population level has, besides a sharp increase in the early 1970s, grown at a rather slow but continuous rate. However, the rate of unemployment (state & county) naturally displays a much more variable pattern over the same time period.

The demand for Public Assistance (Income Maintenance) in a variety of categories (AFDC, Home Relief, Emerg. Aid Families, Emerg. Aid to Adults, and Medical Assistance) is represented graphically by the monthly average number of cases across a 20 year time period (1968-1987). The general trend for assistance (excluding Home Relief), has been represented by a moderate increase in the programs during the 1970s, with a even more moderate decline in the number of cases during the 1980s. One might surmise that the decline may in fact be a result of the relatively stable economy during the 1980s, which is also supported by the low unemployment figures for the same time period. However, one cannot exclude the possibility (or probability) that other factors have influenced the changes in the number of cases over time.

An examination of the changes in expenditures relative to the number of cases for each category, shows that the expenditures, in many cases, follow the demand for services (although not proportionally). The expenditures for the Public Assistance Division have declined substantially over the 1968-1986 period, and at least in the latter years, follows the decline in the Total number of cases. Expenditures for the Aid to Dependent Children have followed the number of AFDC cases with a slight increase from 1970-1980, and a more significant decrease in the 1980s (although again, not proportionally).

Home Relief has generally increased in both expenditures and number of cases for the two time periods, and like AFDC is one of the "Big Gun" programs. Although the number of persons eligible for Medical Assistance has decreased over time, the number of beneficiaries of assistance has slightly increased in the 1980s. The expenditure for Medical Assistance, on the other hand, has significantly increased in both the 1970s and the 1980s; 15.3 and

[9] It has been pointed out by various officials connected with the delivery of Social Services that Medical Assistance and Medicaid represent the most important of the "Big Gun" programs.

Chart 5-7

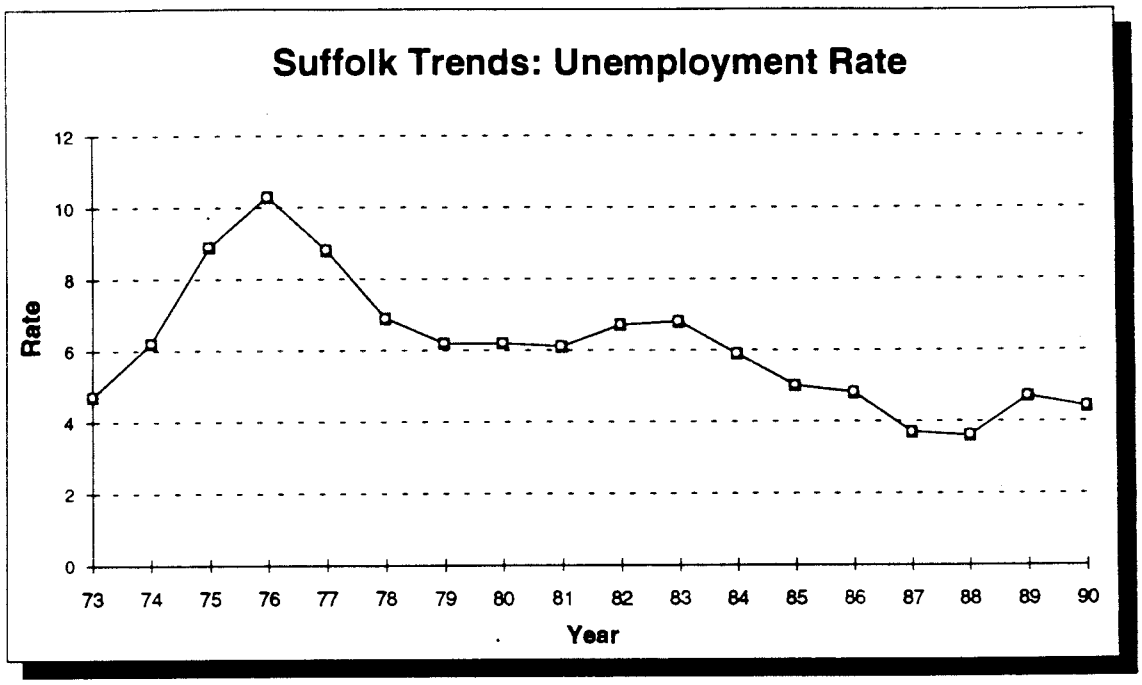


Chart 5-8

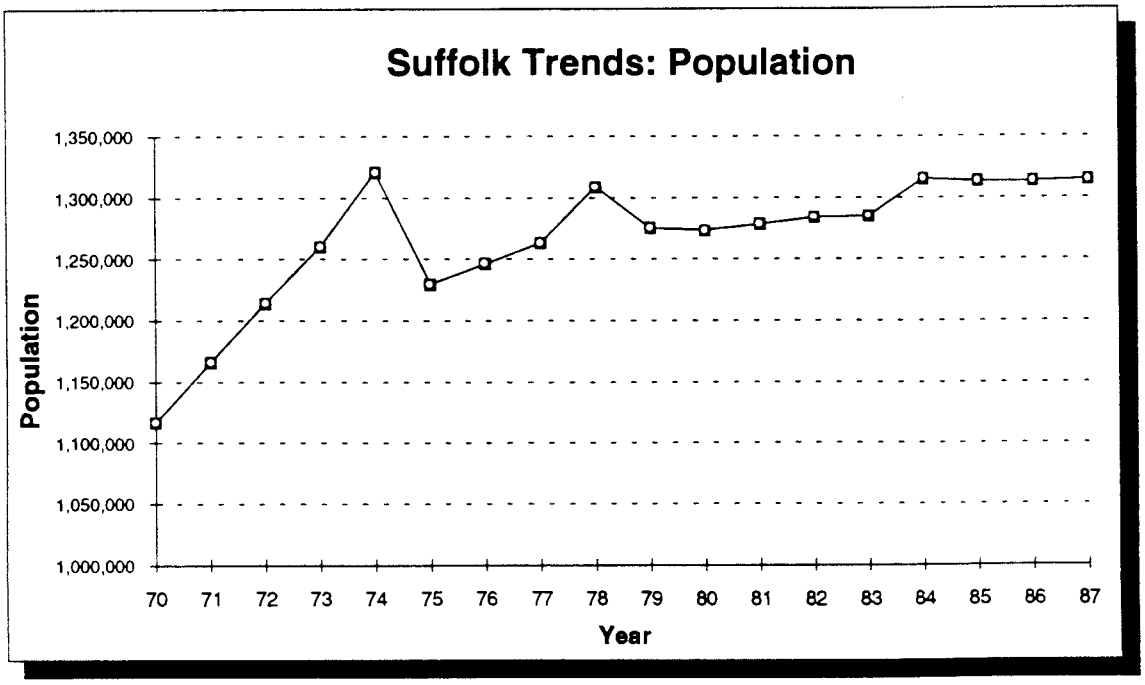


Chart 5-9 Suffolk Trends - Income Maintenance

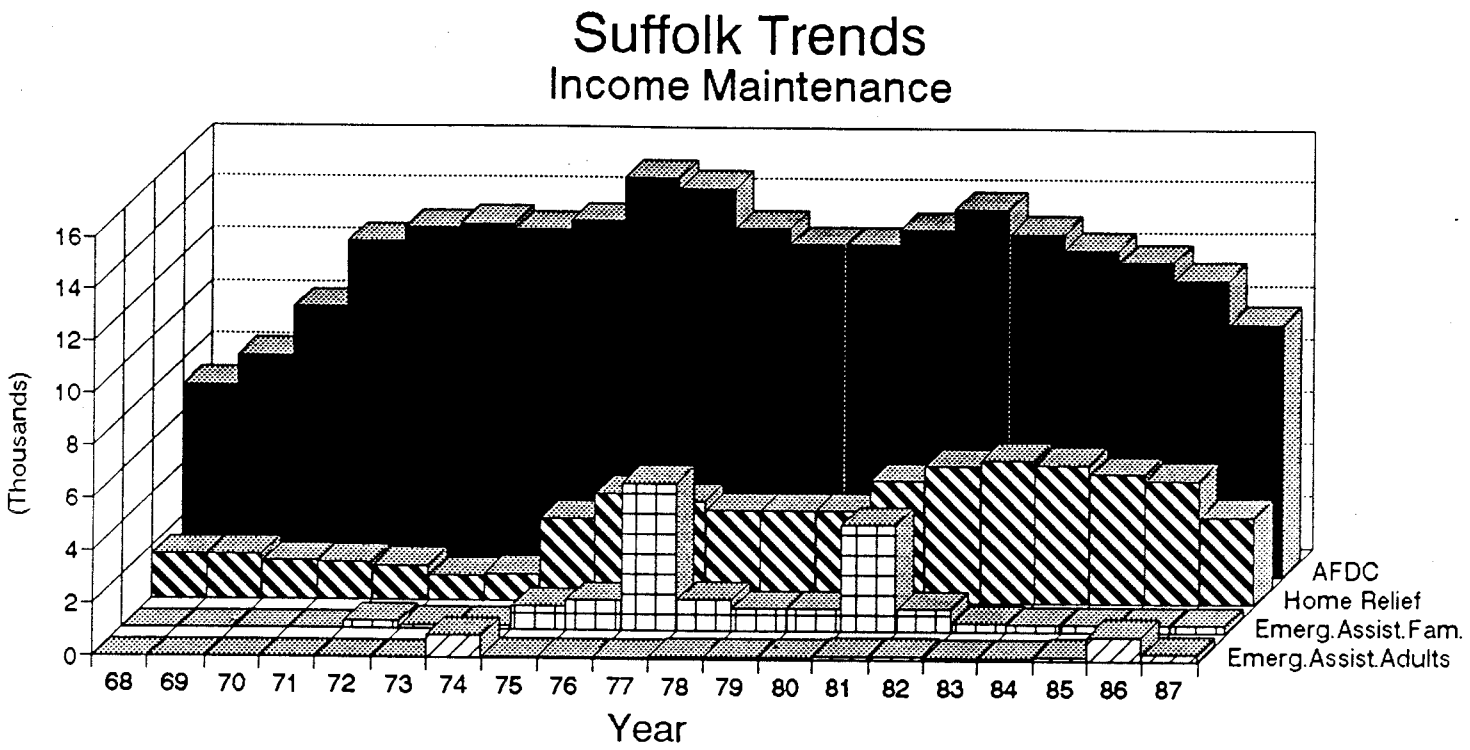
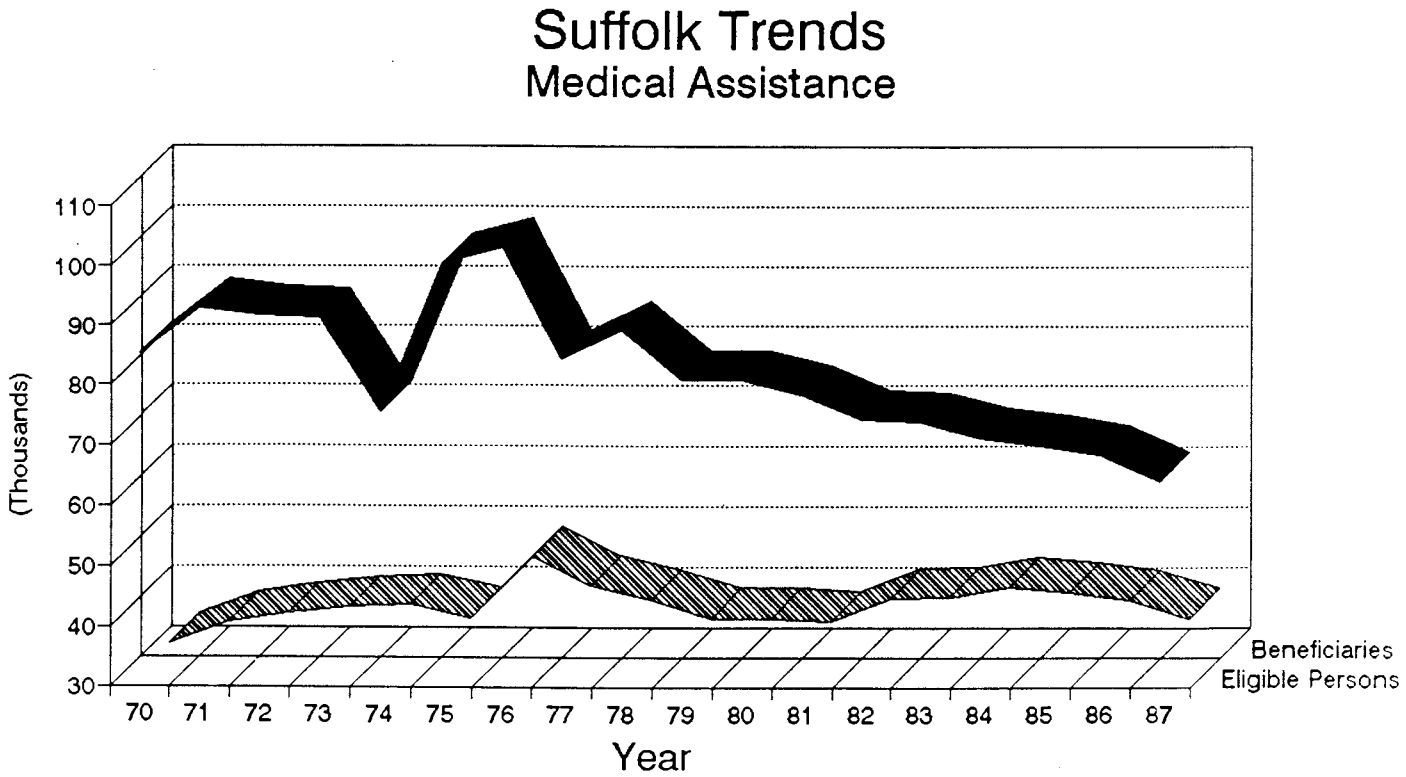


Chart 5-10 Suffolk Trends - Medical Assistance



* monthly avg. number of cases

15.4 million dollars respectively. Again all of the programs discussed do fall under the "Big Gun" category. However, the largest big gun programs (Aid to Education & Institutional care) have not been discussed (since little data are available). As has been discussed before, it is these programs, including Medical Assistance and Home Relief, that have accounted for the bulk of the increase in the Social Services Budget over the years.

A general understanding of the administration division over the 1970 to 1990 time period includes the changes relative to the budget as a whole; in brief, the administrative budget as a percentage of the total budget. The figures follow below and show that generally there has at least not been any significant change in administrative costs relative to all costs for the department. However, what also must be considered is that if large portions of the increase in the total were due to large increases in a small number of programs this would suggest that administration costs have in fact been increasing.

1970: $ 21,465,035 / 163,215,678 = 13.2%

1980: $ 27,016,652 / 170,837,146 = 15.8%

1990: $ 34,731,844 / 247,388,452 = 14.0%

Following the above hypothesis, by removing two of the largest additions to the budget from 1980 to 1990, the Aid to Education and Institutional Care, as a percentage of the total budget the administrative costs climb to approximately 19%. The importance of this figure however, may depend on the degree to which these programs added to the work load of the department. Any further analysis of these sort of questions would require a full understanding of some of the costs associated with the difficulties of teasing out the variety of influences on workload and salaries.

In the next section, we will begin to look at the Nassau County Social Services Department. The Nassau analysis will not only include the similiar analysis done for Suffolk County (specifically, structural, budgetary, administrative, as well as supply & demand factors), but it will do so in an comparative light. It should be remembered that the two county agencies are constrained by the same supply factors, since they both fall under the same federal and state laws. However, each county will have its relative demand and administrative differences that will influence policy outcomes within each particular county. In short, the two counties should theoretically be highly similar in practice with the major differences related to the number of eligible cases each has to face. However, despite the theoretical simplicity the practice proves much more complex and difficult to understand.

Nassau County Structural Development

Like its Suffolk County counterpart, the Nassau County Social Services Department provides the three main types of service areas that are defined by their function within the department. The three major areas are, of course, Public Assistance, Community Services,[10] and finally Medical Assistance. These divisions, of course, have changed and developed over time and in much the same fashion as that of Suffolk County. However some marginal structural differences can be found over the thirty year period and should be pointed out.

The 1960 Nassau Department of Social Services was almost completely identical to its counterpart in Suffolk County. The central provision of the department was its public assistance division with its core programs including AFDC, Home Relief, Old Age Assistance, Aid to the Blind, and Aid to the Disabled. It also included a few programs (foster care, children in institutions, and medical assistance) that would later be transferred under other or to their own divisions in later years.

On the other hand, even in this early period, some differences between the two counties are evident; however they generally reflect peripheral programs or categories that would later be removed from the social services budget or dropped altogether. These included for Nassau the County Home, and for Suffolk the County Farm and the Home & Infirmary.

In 1970 the structural differences between the counties were again generally only relegated to the margin. For Nassau County the only differences that existed between the 1960 budget and that in 1970 were expenditures for Day Care (approx. 2% of the budget) and minor expenditures for legal services for welfare clients (approx. .2% of the budget)[11]. As is il-

[10] The Nassau County SS Dept does group its services functions under one particular title (i.e., Community Services), as does Suffolk. However, all "services" within the Nassau Budget were grouped under this title for convenient comparisons and should not pose any particular problems for understanding Nassau SS Dept. as a unique provider of social services.

[11] Also these services were reimbursed 100% by the federal government. Given this it is likely that Suffolk also provided legal services, although it is not explicitly stated in the budget.

Chart 5-11

Public Assist. Division 1960

Aid to Dep. Child
Home Relief
Old Age Assist.
Aid to Disabled
Burials
Other SS Dist.
Insane Exams & MD
Medical Assist.
Foster Care
Aid to the Blind
Juv.Deliq. Care
State Train.School
Child. in Institutions

County Home

Real Estate

Programs Added 1970-1980
+ Purchase of Services

Community Serv. Div. 1970

Purchase of Services

Programs Added 1980-1990
+ Services for Children
+ Services for Families & Adults

Public Assist. Division 1970

Aid to Dep. Child
Home Relief
Old Age Assist.
Aid to Disabled
Burials
Other SS Dist.
Insane Exams & MD
Medical Assist.
Foster Care
Aid to the Blind
Juv.Deliq. Care
State Train.School
Child. in Institutions

County Home

Real Estate

Programs Dropped 1970-1980
- Old Age Assistance
- Aid to the Blind
- Aid to the Disabled
Programs Transfered
* Medical Assistance

Community Serv. Div. 1980

Purchase of Services
Serv. for Children
Serv. for Families & Adults

Public Assist. Division 1980

Aid to Dep. Child
Home Relief
Burials
Other SS Dist.
Insane Exams & MD
Foster Care
Juv.Deliq. Care
State Train.School
Child. in Institutions

Medical Assistance 1980

Real Estate

Programs Added 1980-1990
+ Education of Handicapped
+ HEAP
Programs Transfered
* Foster Care
* Children in Institutions
Programs Renamed
* Insane Exams to Mental Health

Community Serv. Div. 1990

Purchase of Services

Public Assist. Division 1990

Aid to Dep. Child
Home Relief
Burials
Other SS Dist.
Education of Handicapped
Juv.Deliq. Care
State Train.School
Mental Health
HEAP

Medical Assistance 1990

Real Estate

lustrated on diagram preceding this section, the core of public assistance programs stayed relatively the same between the two decades in Nassau County with little or no development in new programs. This is congruous with the insignificant differences between the 1960 & 1970 Suffolk County Structure. The only differences that existed between these two counties is the aforementioned legal services that was offered in Nassau, but apparently not in Suffolk.

As mentioned in the description of the Suffolk County Dept., it is in the 1980s where the expenditure patterns can be usefully defined within the three separate divisions separated according to function. As mentioned, these core divisions are Public Assistance, Community Services, and Medical Assistance. There are three structural developments that took place in the 1970s that are reflected in the Nassau SS Departmental budget for 1980. The first of these is the administrative and budgetary transfer (1974) of Old Age Assistance, Aid to the Blind, and Aid to the Disabled to the federal program Social Security Insurance (SSI). Simply, except for a few ineligible cases that remained at the local level, these programs were now funded solely at the federal level. This represented a change of funding for the local level of roughly a third for these programs previous to 1974, while after 1974 the federal government took over all expenditures with no contributions made from the local level; although there are some minor exeptions.

The second major development in the 1970s for Nassau County[12] is the budgeting procedure for Medical Assistance. In other words, the outlay of expenditures for Medical Assistance programs in 1980 represents only the total expenditures for the local county, i.e., the federal and state contributions are not included in the local budget, as is normally the case for other SS programs.

Finally, around 1975 a new federal government law entitled Title XX services was enacted and enforced a the local level. This increased the number and range of service programs that were available to public assistance clients, and some other eligible individuals who do not receive public assistance, in an attempt to integrate a variety of social services, as well as an attempt to prevent some individuals from falling deeper into social service dependency. For instance, a variety of protective services for children and adults was integrated into the departments in an attempt to keep children out of foster care or foster care institutions.

Although these changes effected each county (although at different times) some differences between the counties are evident that reflects, perhaps, the peculiarity or limited control the department has in implementing laws from higher levels of government. For instance, the Suffolk County department of SS offered programs within the Community Services Division that attempted to provide some preventive services that are unique to Suffolk County. These programs included WIN-SAU, Economic Opportunity Council, Voluntary Action Program, and the Food Pantry. However, the significance of these programs as a proportion of the total budget is still minimal. They comprise approximately .05% of the total SS budget in Suffolk County for 1980. The significance of these programs is diminished further by the fact that by 1990 they no longer were included or were merged with other programs in the Suffolk County budget. Another program in the 1980 budget for Suffolk County, which did not have an equivalent in Nassau, but survived through the 1980s and into the 1990s was the Victims Information Bureau. The intent and services of this program expanded and became Domestic Violence in 1990.

Another interesting development in the Suffolk County structure in relation to Nassau is that responsibility for Juvenile Delinquent Care was removed from the Suffolk Dept budget., in the 1970s but remained in the Nassau SS budget through 1990. In a similiar light, through 1960-1990 the Nassau County of Social Services had an explicit budgeting category for institutional care for AFDC foster care children. Suffolk county, on the other hand, would only make a similiar accounting in the 1990 budget. Previously, institutional care in the Suffolk budget was subsumed under the title AFDC Foster care and was located either under the category of Foster Care or under the benefits accounted by Aid to Families with Dependent Children.

The 1990 budget for Nassau County, like Suffolk County, does not drastically change from its complement ten years earlier. However, there are a great deal of accounting differences that make concise structural comparisons between the decades and even between counties substantially difficult. As listed, in the 1980 Nassau budget there are two service programs listed under the Community Services Divisions, Services for Children and Services for Adults that encompass many of the programs required under Title XX and explicitly accounted for in the 1990 budget. These programs were also more

[12] This change would take effect in Suffolk County until 1981.

evident in the Suffolk County Budget, but even here accounting procedures can obscure some services that are being provided.[13]

These conclusions are of course more relevant for the Community Services Division than the Public Assistance Division, which is generally constant across the decades in Nassau County. However, some programs nonetheless appear substantially (as opposed to accounting procedures) different between the two counties. For instance, transitional care and subsidized adoptions are programs that do not appear to have equivalents in Suffolk County. Also Nassau's accounting of Foster Care and Children in Institutions is markedly different then Suffolk's. Again, this seems explicitly the case for many services that are listed under the heading of Community Services Administration in Suffolk (e.g. child protective services, emerg. services, family and children's services, and adult services amongst others), which are contained under the heading of Title XX services.

Another example of the difficulty in making strict comparisons in structural development is the support enforcement program, which in Suffolk County is given its own division in 1990, yet in Nassau it is hidden in with the Public Assistance Administration functions. A similiar scenario can be said to be relevant to the case of the Housing Division of Social Services, which again is contained as a full Division in Suffolk County but which is not immediately observable in the structure of Nassau County.[14]

In summary, what can concretely be said about the structural development of Nassau County Social Services relative to Suffolk county is that there is good reason to believe (because of mandates and the lack of direct local will and funding for redistribution programs) that the services provided in Nassau county are highly similiar to those provided in Suffolk county. The real differences between the counties are more related to the techniques and the peculiarities of accounting procedure and demand factors, than the substance of social service provision. Any further conclusion need be based on greater access to relevant data for both counties or perhaps a new direction of study through the New York State Social Services Department. What should also be stated is that if comparative evolutionary studies or efficiency studies are to be useful and significant, there should exist comparative procedures for documenting programs and budgets for all counties determined at the state level.

Nassau County Budgetary Development

Total Budgetary Change 1960-1990
(adjusted - 1983 base year)
$ 113.9

Expand. Programs 60-90			*Added Programs* 60-90		
$ 131.0			$ -17.2		
60-70	70-80	80-90	60-70	70-80	80-90
$158.7	$-40.0	$ 11.3	$ 6.2	$-30.4	$ 7.0

As may be observed from the illustration above, the methodological approach that was used for Suffolk County Budgetary Change was carried over to the analysis of Nassau County. Unlike Suffolk however, the budgetary figures from Nassau reflect changes over thirty years of social services evolution (as opposed to the twenty year analysis for Suffolk). The total budgetary change for Nassau County over the three decades is positive at a value of 113.9 million dollars, adjusted for inflation. The comparable figure for Suffolk County during this same period (1960-1990) is 111.7 million dollars. Despite the similarities of these total budgetary figures over the thirty years, they are derived from different changes between the decades for each county.

Expanding Programs

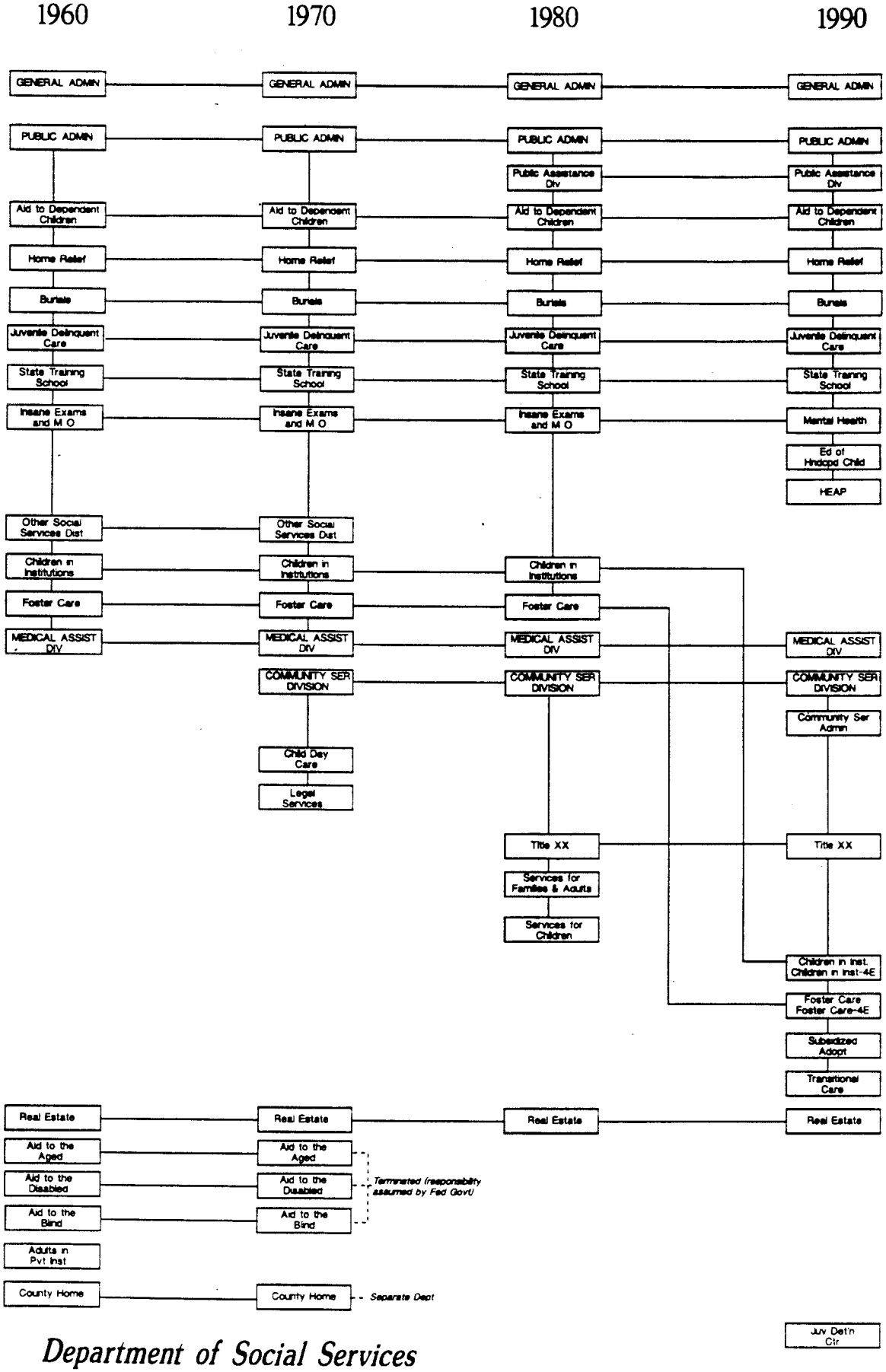
In Nassau County, the total budgetary change for the three decades comes fundamentally from expanding programs, as opposed to programs added, in the social services budget.[15] The amount representing expanding programs is around 131.0 million dollars; less -17.2 million dollars from removed programs gives the total budgetary change for the county of 113.9 million dollars. Analyzing expanding programs further it is apparent that it is the substantial change from 1960-1970 of 158.7 million dollars that accounts for such a large increase in the social services budget for the thirty years. These expansionary years are immediately followed by a large contraction (-90.6 million dollars) of programs in the 1970s and a relatively modest increase (11.3 million dollars) in the 1980s.

[13] For instance, many of the protective services provided were accounted for under the Community Services Administration expenditures.

[14] It has been suggested that the Housing Division in Suffolk is thefunctional equivalent of expenditures allocated under Real Estate in Nassau.

[15] This makes intuitive sense since as was discussed in the introduction the majority of programs offered are derived at higher levels of government and rarely are removed. Although many elements of the budget categorized as "removed" have left the social services jurisdiction, others may more accurately be explained as accounting or administrative changes.

Chart 5-12 Orgainization of Department of Social Services, Nassau County, 1960-1990



Department of Social Services
Nassau County 1960-1990

TABLE 5-25
Expanding/Contracting Programs: Nassau County

1960-1970	*Real(adjust)*
Aid to Dep. Children	$75,435,143
Home Relief	17,134,902
Old Age Assist.	- 104,295
Aid to Blind	- 53,382
Aid to Disabled	3,521,462
Medical Assist.	21,509,220
Foster Care	2,713,091
Juv.Deliq.Care	2,525,600
Child in Institutions	2,862,170
State Train. School	525,240
Burials	471,410
Other SS Districts	- 54,695
Insane Exams	245,765
County Home	14,774,288
Real Estate	8,728
Gen. Admin	17,190,317
	158,704,964
1970-1980	
Aid to Dep. Children	$-31,185,849
Home Relief	-14,514,682
Medical Assist.	21,817,700
Foster Care	- 3,602,917
Juv.Deliq.Care	1,258,675
Child in Institutions	- 2,049,315
State Train. School	- 149,425
Burials	- 338,510
Insane Exams	- 286,470
Real Estate	- 5,928
Gen. Admin	-21,748,953
PA. Admin	11,845,326
	- 38,960,348
1980-1990	
Aid to Dep. Children	$-24,898,401
Home Relief	3,311,132
Medical Assist.	4,012,800
Juv.Deliq.Care	1,189,675
State Train. School	683,675
Burials	- 15,390
Insane Exams/Mental Health	- 41,230
Real Estate	- 29,300
Gen. Admin	1,409,200
PA Admin	6,192,700
CS Admin	9,280,155
Children in Institutions	2,665,715
Foster Care	2,675,867
Title XX	4,841,319
	11,277,917
Total	$131,022,533

As was the case with Suffolk County the significant changes via expansion or contractions in programs can be further understood by pointing out the "Big Gun" programs that account for most of the change. The large expansion in programs for the 1960s is offset below with the major contracting programs of the 1970s for comparison.

The significance of the increase in programs in the 1960s, as well as the decline in some of the very same programs in the 1970s, can be viewed in other way. By considering only the changes in the Nassau Social Services Budget from 1970 through 1990, as was done with the Suffolk County Social Services, the following illustration is possible:

Total Budgetary Change 1970-1990
(adjusted - 1983 base year)
$-51.1

Expand. Programs 70-90		*Added Programs* 70-90	
$-27.7		$ -23.4	
70-80	80-90	70-80	80-90
$-39.0	$11.3	$-30.4	$ 7.0

As may be observed, the total changes from 1970-1990 represent a significant decline in expenditures of approximately -51.1 million dollars. This contrast

Changes in Social Service Programs
Nassau County, 1960-1970
(millions of dollars)

Positive Change: 1960s **Negative Change:** 1970s

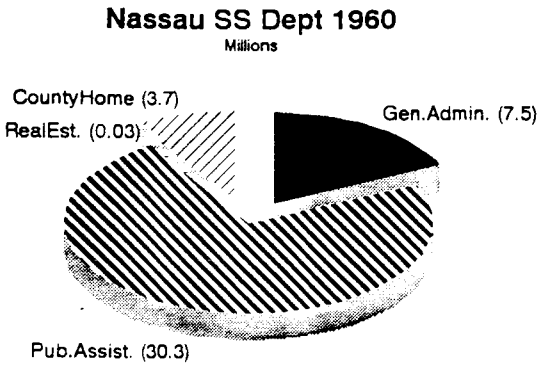
Expanding		*Contracting*	
AFDC	$ 75.4	AFDC	$-31.2
Local Med. Assist.	21.5	Local Med. Assist.	-21.8
All Admin.	17.2	Home Relief	-14.5
Home Relief	17.1	All Admin.	-9.9
County Home	14.8	Foster Care	-3.6
Aid to Disabled	3.5		
	$ 149.5		$-81.0

with Suffolk County's total increase in expenditures of 27.1 million dollars for the two decades.[16]

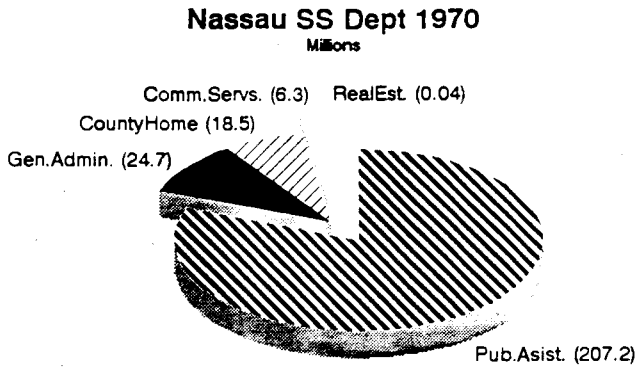
The relevant question becomes: what programs account for the significant differences that exist between the two counties during the two decades from 1970-1990. For instance, the total increase in the Suffolk County budget relates to a signficant increases in expanding programs (39.7 million dollars),

[16] This figure, of course, represents the total budgetary change less Aid to Education.

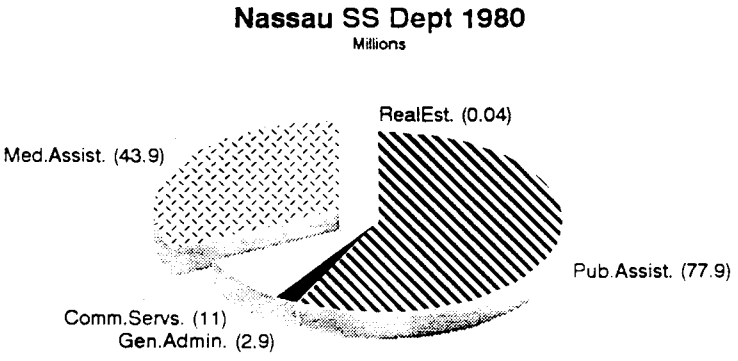
Chart 5-13 Nassau County Social Servcies Department, 1960-1990

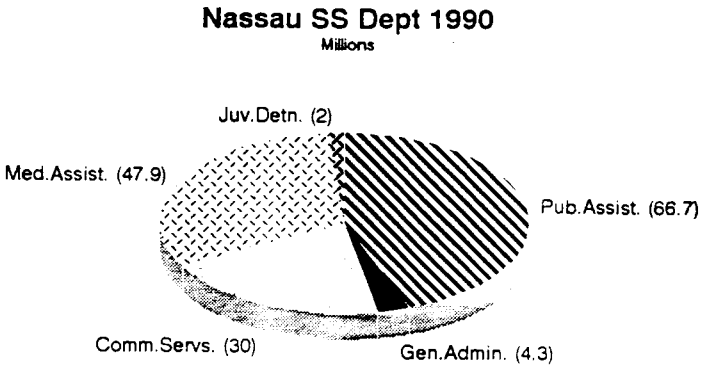


* Adjusted for inflation (1983 dollars)



* Adjusted for inflation (1983 dollars)





* All figures are adjusted for inflation (1983 dollars)

as well as an decrease from additional/removed programs (-12.6). This deviates sharply with the results shown above for these two categories of programs in Nassau County.

Again the differences that exist between the two counties are largely a function of a few individual programs. As may be observed for the **1970s** the

Expanded and Added Programs, 1970-1990 (adjusted - 1983 base year)

Expanded Programs		*Added Programs*	
70-90	$-27.7	70-90	$-23.4
70-80	$-39.0	70-80	$-30.4
80-90	$11.3	80-90	$ 7.0

greatest degree of the variation between the two counties lies primarily in the expansion of programs in Suffolk County, while similar programs declined in Nassau County (39.2 million dollars in the former; -39.0 million dollars in the latter):

1970-1980	*Suffolk*	*Nassau*
AFDC	$ 5.6	$-31.2
Home Relief	8.7	-14.5
Local Med.Assist.	14.4	21.8
Administration	3.6	-9.9
	32.3	34.4
1980-1990		
AFDC	$-24.2	$-24.9
Home Relief	2.8	3.3
Local Med.Asist.	14.3	4.0
Administration	5.2	16.9
	1.9	-.7

These figures can be at least partially contrasted with general trends in the monthly average number of cases in each County over the same time period for two of the major programs: AFDC and Home Relief.

There also exists a slight (8.5 million dollar) difference between the county with regard to the added and removed program category (Suffolk = $-21.9 : Nassau = $-30.4) in the 1970s. This differences is largely a function of the removal of the County Home ($-18.5 million dollars) from the Nassau County SS Dept and the Home & Infirmary (5.1 million dollars) from the Suffolk County SS Dept. The remainder being a combination of the expenditures for the SSI programs.

In summary, considering the discussion of mandates in the introduction, it is in the category of expanding programs where one would expect the significant changes to occur for either county. This is primarily due to the fact that in reality Social Services Law and practice does not substantially change drastically over time. In general, if accounting changes were accounted for the majority of expenditure change did occur in expanding programs. Again the general pattern reflect significant increases in the 1960-1970 period for both counties, with subsequent declines in the 1970s (this is more relevant for Nassau County). Finally, in the 1980s most programs (with the exception of AFDC which declined by -24.9 million dollars) increased moderately.[17]

Additional Programs

For Nassau County, additional programs played a more modest role in the development of the social services budget then was the case in Suffolk County.[18] For the 1960-1990 period, the total change associated with programs added or removed from the budget represented approximately -17.2 million dollars. This includes nominal increases in the 1960s and 1980s, with a substantial decline in the 1970s (-30.4 million dollars). The significant changes that occur over this period are generally a function of two changes discussed in the structural development section.

As was discussed, it was in 1974 that the federal government removed the responsibility for administration and funding for the social services programs of Old Age Assistance, Aid to the Blind, and Aid to the Disabled out of the hands of the local county.

Therefore, the local county which previously funded these programs at approximately 30% in 1960 and 25% in 1970, were no longer required to contribute or administer these programs. In this context therefore the removal of these programs accounts for $-16.5 decline in direct outlays, or 54.3% of the total change for this period and category of programs.[19] Incidently, this change also reduced the

[17] The obvious next step in the research would attempt to account for these changes in some systematic way i.e., do they reflect benefit, eligibility, or demand changes.

[18] It must be noted that if the Suffolk County analysis could be adjusted for accounting changes (Aid to Education; Institutional Care; The Support Enforcement Division; The Housing Division). The two counties budgets broken into these two categories would appear even more similar.

[19] Apparently, there has been a considerable call over the years to add AFDC to the list of programs taken over by the federal government.

Chart 5-14 Suffolk County

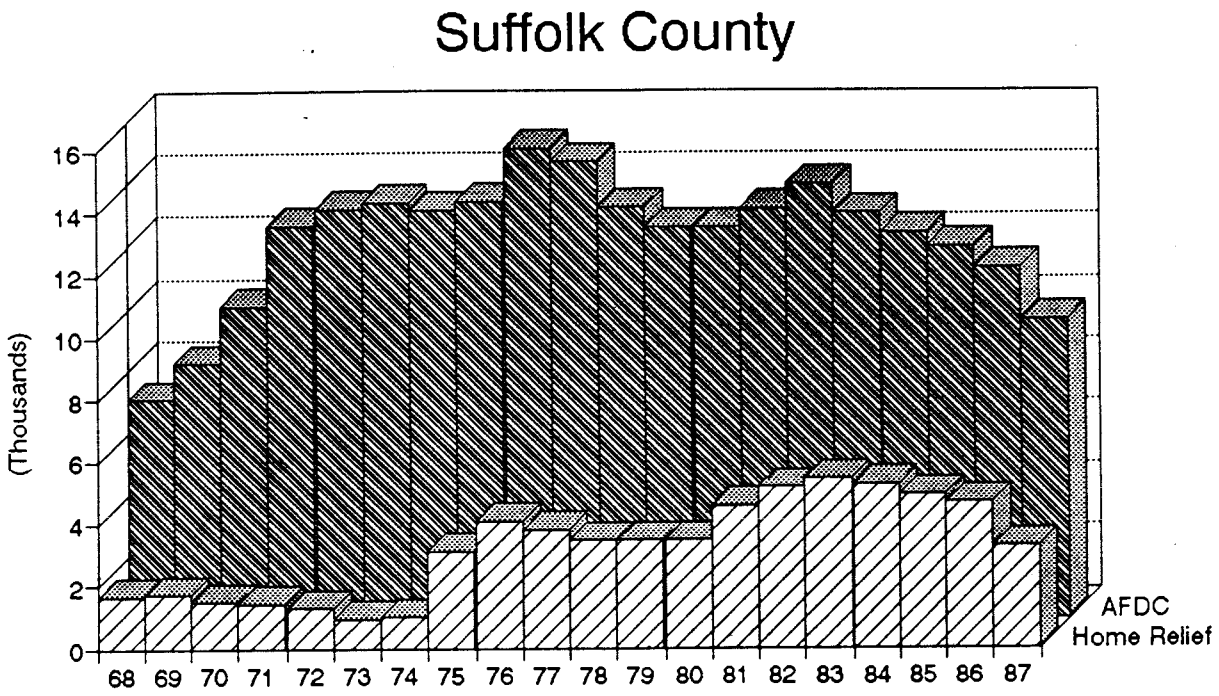


Chart 5-15 Nassau County

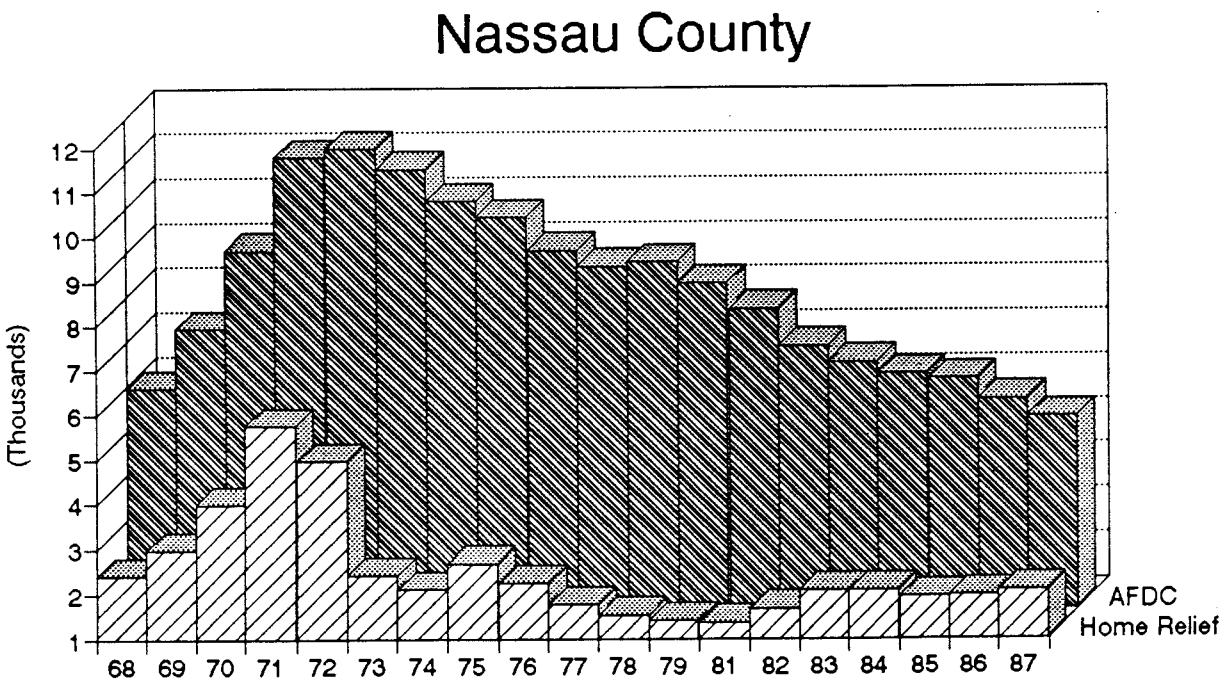


TABLE 5-26
Added/Removed Programs: Nassau Social Services Department

1960-1970	*Actual Figures$*	1983$
Day Care	$2,344,811	$5,686,167
Legal Services	233,438	566,089
Adults in Priv. Institutions	-3,000 (1960)	-10,113
Total		$6,242,143
1970-1980		
Services for Family and Adults	$3,166,447	$3,853,566
Services for Children	3,126,406	3,804,836
Title XX Services	2,716,500	3,305,981
Day Care*	-2,344,811 (1970)	-5,686,167
Legal Services*	-233,439 (1970)	-566,089
Old Age Assistance	-3,916,000 (1970)	-9,496,300
Aid to the Blind	-136,000 (1970)	-329,800
Aid to the Disabled	-2,760,000 (1970)	-6,693,000
County Home	-7,623,769 (1970)	-18,487,640
Other Socal Service Districts	-40,000 (1970)	-97,000
Total		-30,391,613
1980-1990		
Education of Handicapped	$9,900,000	$7,137,900
Home Energy Assistance Program (HEAP)	2,500,000	1,802,500
Juv. Detention Center	2,760,397	1,990,246
Subsidized Adoptions	2,150,000	1,550,150
Transitional Care	3,000,000	2,163,000
Services to Family and Adults**	-3,166,447 (1980)	-3,853,566
Services to Children**	-3,126,406 (1980)	-3,804,836
Total		6,985,394
Total, 1960-1990		$-17,164,076

*These programs were not in reality removed from the Social Service budget in 1980, rather they were subsumed under the program entitled *Services for Families & Adults*. This accounting procedure is necessary here for an accurate calculation of budgetary change.

**Like Day Care and Legal Services, it cannot be said that these programs were removed from the budget. In this case these two program titles (from 1980) were split into a variety of individual programs for 1990; for example Institutional Care, Foster Care, Transitional Day Care, Subsidized Adoptions, and Community Services Administration.

Suffolk budget during the same time period by -17.8 million dollars or 81.3% of the total change.

The other significant element of this decline for this period is accounted for by the removal of the cost of the County Home from the Social Services budget which represented roughly -18.5 million dollars in real terms in 1970. Of course there were other changes in budget that were a function of this category of programs, however none with as large an impact as the aforementioned programs.

One such influence was the addition of Title XX programs during the 1970s for both Nassau and Suffolk County. Unfortunately, the translation of these additional programs in monetary terms is difficult due the accounting changes that paralleled these developments. For instance, despite the addition of Services for Children and Services for Families and Adults in the 1970s, it is difficult to ascertain whether these expenditures changes incorporate "new" services. This accounting change for the Community Services Division occurs again in the 1980s and again makes any substantive evaluation problematic. It certainly would prove useful if there existed uniform accounting procedures to increase the

accountability and accessibility of comparisons within, and across the counties.

In conclusion, despite the problems of this type of categorization the accounting of program changes via the development of categories of expanding/contracting programs, along side of additional/removed programs, proves useful as a method of comparison within time and across geographical areas. This research method also follows the logic of the changes that should occur within the local service provider i.e., small and intermittent additions or removal of programs with larger and more regular changes from within.

Although this descriptive analysis traced the evolution of programs, divisions, and departments over time other useful approaches could be developed. One such approach would attempt to follow changes at the state level that effect local social services provision; specifically the development of programs as well as the changes in eligibility and benefit levels over time. One might also want to include in such an analysis the effects of legal requirements placed on the state & local level in implementing programs and their effect on outputs. The other approach might analyze the demand side of social services and attempt to relate changes in demand (via such variables as poverty and unemployment) with changes in expenditure levels. An analysis of this sort might include as well both efficiency and effectiveness of programs and administration offered at the local level. In any respect it seems that this type of analysis will prove useful as a tool for further development and progress in either direction.

Affecting Social Services Expenditures:

An Overview

In the introduction to this paper we discussed the forces that have an impact on the expenditure patterns of local social services departments. In retrospect, those factors considered important consisted of supply and demand factors, as well as the influence of the local SS department in implementing the programs mandated from higher levels of government. Arguably, since it is these forces which determine expenditures, if policy makers are interested in effecting such expenditures then it is these forces that they must address. Although this section follows logic and common sense, its purpose is to focus, not determine, future courses of action.

There are a variety of ways to affect the **supply factors** that influence the expenditure of monies for social services at the local level. It must be realized that each one will not only have effects on expenditure patterns, but will have ramifications that permeate through the SS department as a whole as well as the local community. The first characteristic supply factor is, of course, the eligibility requirements individual recipients must face when applying for assistance; whether it be income maintenance, medical, or community services. When the eligibility requirements are change, and either more or less individuals are eligible for services, expenditure patterns change as well. This is simply illustrated by the following linear equation: Total Expenditures = # of recipients * benefit per recipient.

As can easily be observed from the above equation, the next supply factor that can be said to determine the total expenditures at the local level is the amount of benefit per case, family, child, adult, etc. By the same logic discussed above, linear changes in benefit levels will imply direct linear changes in total outlays; increasing benefit levels will increase expenditures, decreasing benefit levels will decrease expenditures.

An astute observer may conclude that the suggest equation for total expenditures is a bit to simplistic an explanation of the total costs of social services delivered at the local level. In most respects he/she would be absolutely correct. But the purpose here is to generalize and summarize for further analysis not necessarily to define in all but certain terms.

In this context therefore, we can expand our conception of the variables that affect total expenditures by considering the costs of implementing social services programs and infer how those costs might change according to benefit levels and eligibility requirements. One can also imagine considering two important factors in implementation, namely efficiency and effectiveness. Although well beyond the context of this analysis, we can conclude simply that the more efficient and effective the local social services department is the less cost will be incurred by all levels of government. If what cannot be said here is direct and tangible recommendations for increasing efficiency and effectiveness, one prerequisite for such an analysis should be mentioned.

One of the most sound methods for making efficiency and effectiveness studies is to be able to have a base for comparison. In other words being able to define, or point out, what is efficient and effective, and then compare such a base to the unit of study. In the context of the county level social services departments, one way that this may be done is to be able to make comparisons **across** counties with regard to the provision of services and assistance. Considering the nature of mandates and state regulations, the similarities between two counties

within the state should far outweigh the differences. However, what makes this approach at this time unpalpable, if not impossible, is the divergent accounting procedures of the local county governments. If one conclusion can be made from the parts of this analysis that are comparative, it is that comparisons are quite problematic in some areas of the SS departmental budgets.

Of course the State Department of Social Services does have uniform standards for the accounting of expenditures and we are sure that it in some manner attempts to analyze the comparable information. However, as has been noticed by anyone who has tried to obtain such "public" information, comprehensive and quantitative information is not so readily available. And if there is to be any accountability outside of the state bureaucracy then accessible and consistent information is the primary prerequisite.

There is perhaps one final supply factor that should be highlighted before we move on to influences from the demand for social services and this consists of the federal and state contributions to local social services provisions. As was stated in the introduction, almost no program is provided at the local county level without some contribution from the federal or state government. Home Relief is an exception to the rule since it is a program that was developed at the state level, and financed solely by the state and local county. It is believed that there exists at least some programs with non-federally financed portions, however probably few at best.

In this context therefore, by logical deduction the reimbursement pattern for programs directly impact the amount of cost that the local county must contribute. This is highlighted by the fact that different programs have different reimbursement patterns; meaning that the local county pays a greater or less percentage of the total expenditures. Usually, this percentage ranges from approximately 25% to around 40%, depending on the program and the year. By changing either the total percentage that the county is liable for a particular program or by removing the program from the local level altogether e.g., Aid to the Blind, Aid to the Disabled, and Old Age Assistance (1974) significant savings can be realized at the local level. This is especially the case when local funding is supported by one type of tax (e.g., property tax) while state or federal funding is supported through other types of taxes.

On the other side of the same coin exists the **demand factors**, which have a significant influence on the amount of expenditures per program, division, and department. Affecting the demand for social services can be further refined into (1) "preventive" measures and (2) "reactive" measures. The former relates to an attempt to allay the conditions that are primarily responsible for the demand for assistance; specifically poverty and unemployment. Of course these simple terms have complex meaning, however nonetheless reducing the problems associated with either ultimately has an impact on the local social services budget. What can be said with some certainty is that understanding the solution to such problems implies a much higher degree of understanding than politics is willing to give.

Complementarily, what has been conveniently termed "reactive" measures can also have a impact on the level of expenditures that are incurred at the local level. Reactive measures would imply programs that attempt to help individuals out of situations and conditions that cause them to make demands on the local social services department. Programs such as these do already exist at the local level and include such things as preventive services (to prevent children from entering long term foster care or institutions); job placement and work requirements; or for instance the provision of day care for parents who want to obtain employment.

In summary, as the above suggests there are particular ways to influence the types and amounts of social services spending at the local level; each presents its own advantages and disadvantages as well as possibilities for refining the amount of monies spent on social welfare. This paper serves merely as a lens to attempt to focus further analysis rather than to make any bold and definitive conclusions. However, this paper has attempted to contribute toward two essential ingredients for subsequent determinations with regard to the provision of social services at the local level, information and understanding.

Appendix

Chart 5-16

Suffolk County Dept. of Social Services
Budget Map 1970

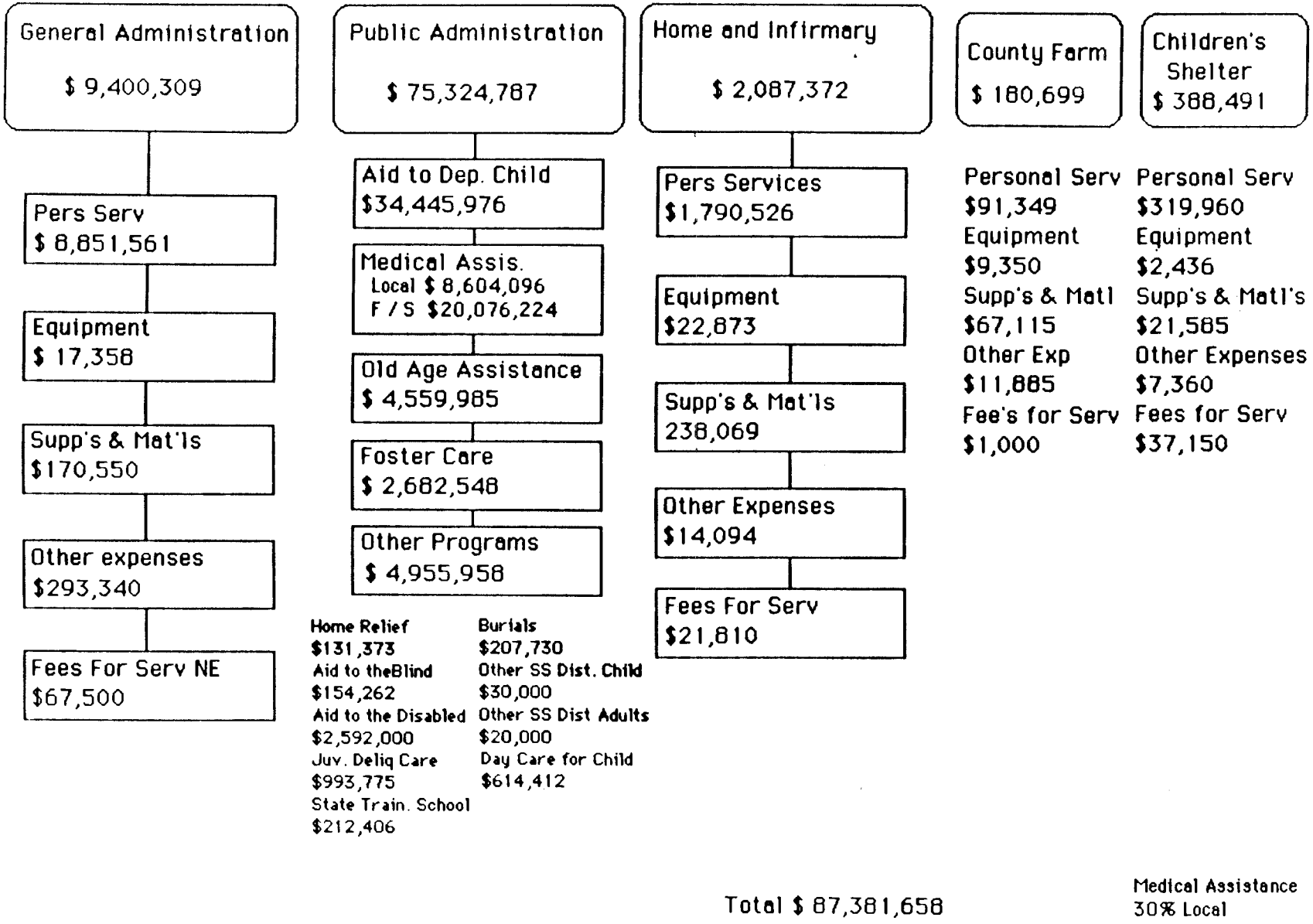
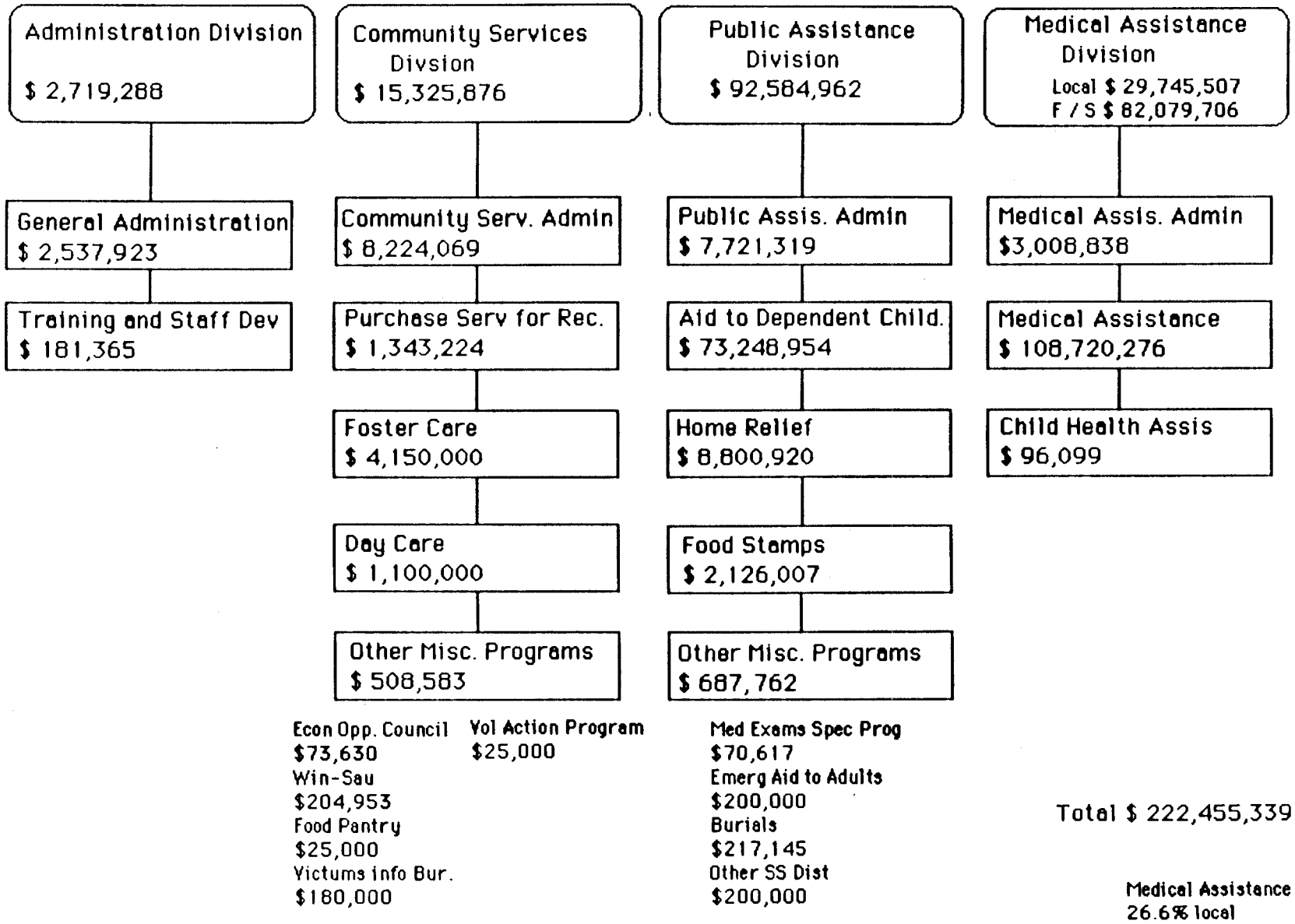


Chart 5-17

Suffolk County Dept. of Social Services
Budget Map 1980

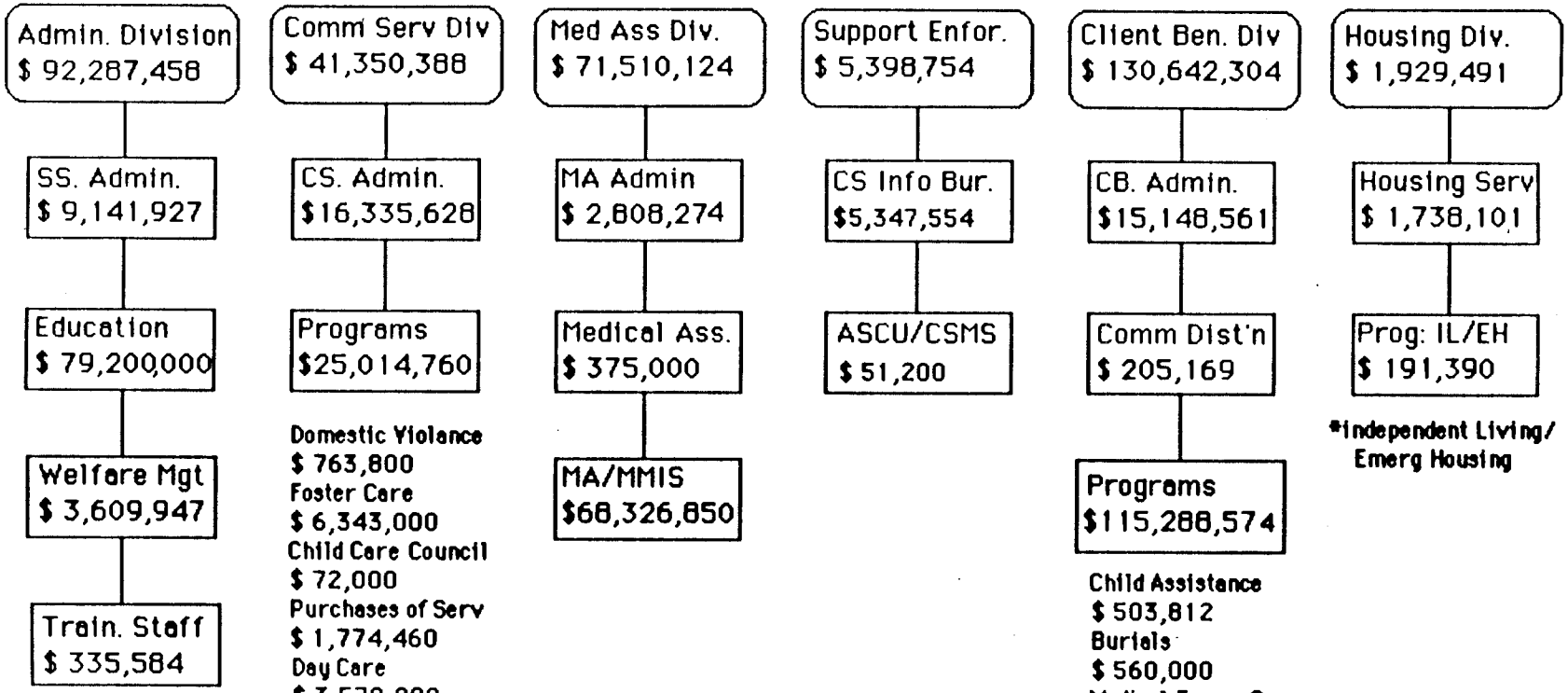


Total $ 222,455,339

Medical Assistance
26.6% local

Chart 5-18

Suffolk County Dept. of Social Services
Budget Map 1990

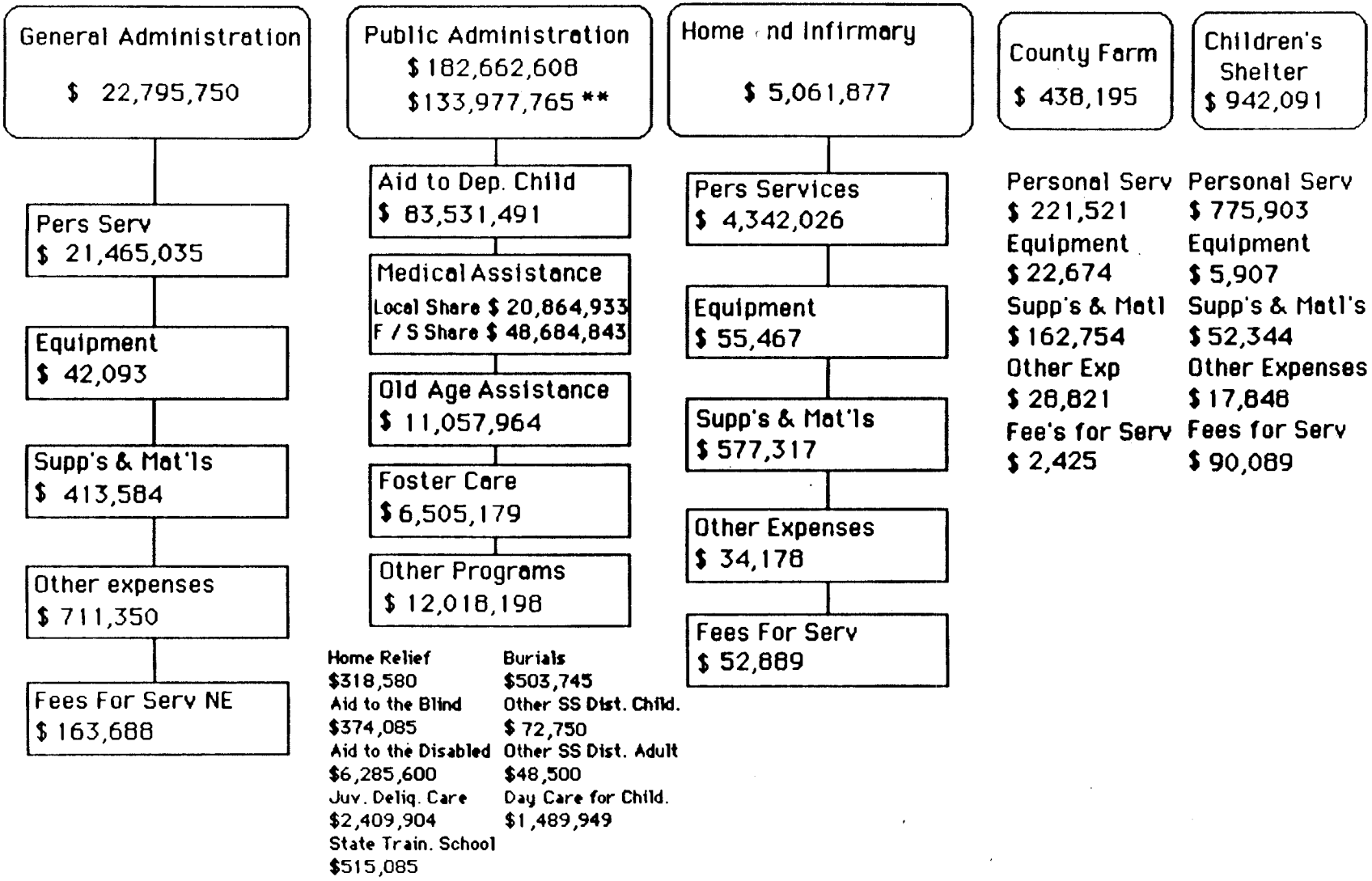


Medical Assitance
100% Local

Total $ 343,118,519

Chart 5-19

Suffolk County Dept. of Social Services
Budget Map 1970 (Adjusted for Inflation
base year 1983 [2.425]



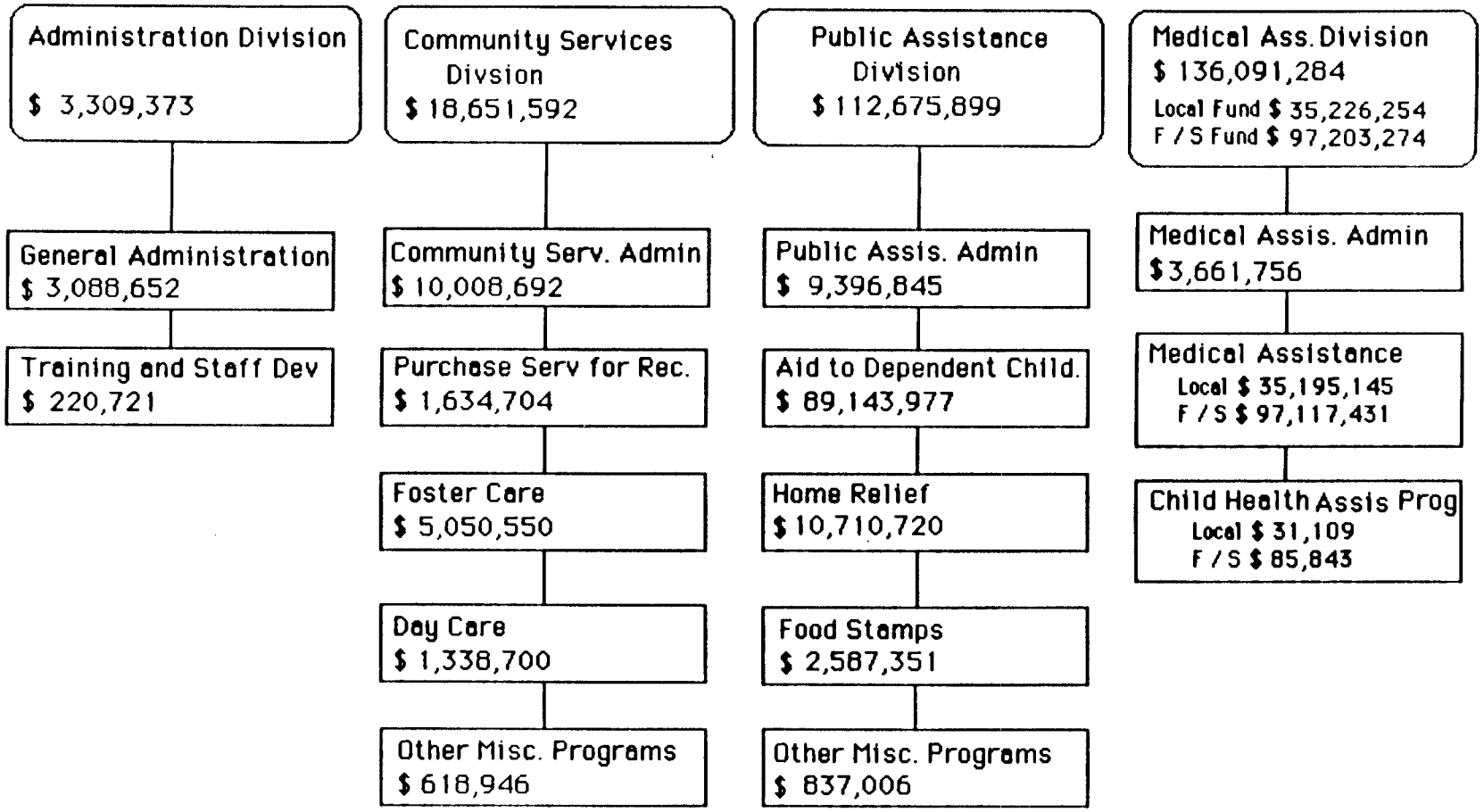
Total $ 211,900,521
$ 163,215,678 **

* Medical Ass: 30 % Local Funded; 70 % F / S
source: NY Statistical Yearbook

** This is the total budget with the Federal and State payments to Medical Assist. programs removed

Chart 5-20

Suffolk County Dept. of Social Services
Budget Map 1980 (Adjusted for Inflation
base year 1983 [21.217]



Econ Opp. Council
$89,608
Win-Sau
$249,428
Food Pantry
$30,425
Victums info. Bur.
$219,060

Vol. Action Program
$30,425

Med Exams Spec Prog
$85,941
Emerg Aid to Adults
$243,400
Burials
$264,265
Other SS Dist
$243,400

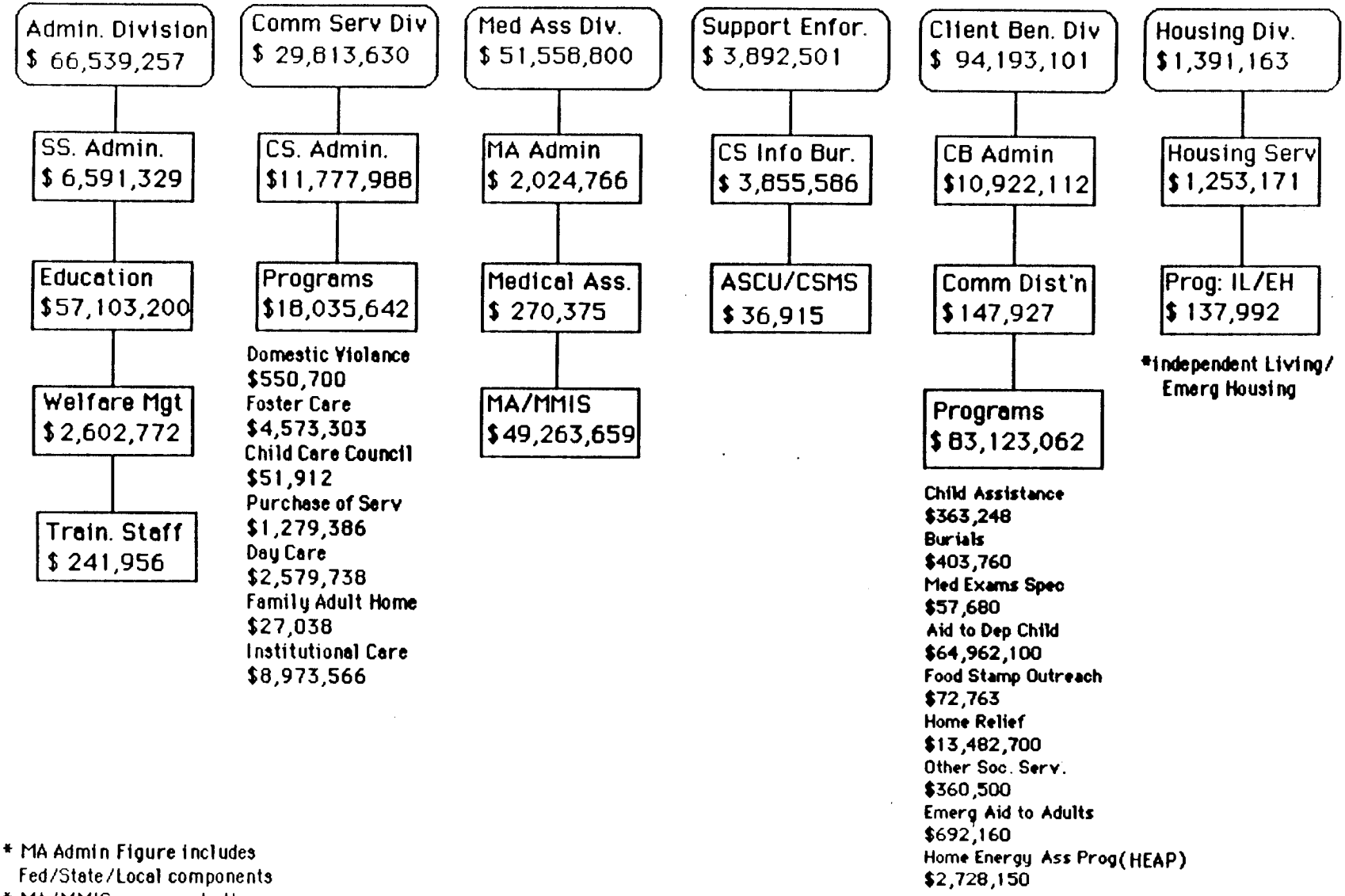
Total $ 270,728,148
$173,524,874**

* Medical Assistance Programs
Local Fund: 26.6%
F / S Fund: 73.4%
Source NY Statistical Yearbook

** This is the total budget with the Federal and State payments to Medical Assist. programs removed.

Chart 5-21

Suffolk County Dept. of Social Services
Budget Map 1990 (Adjusted for Inflation
base year 1983 [0.721]

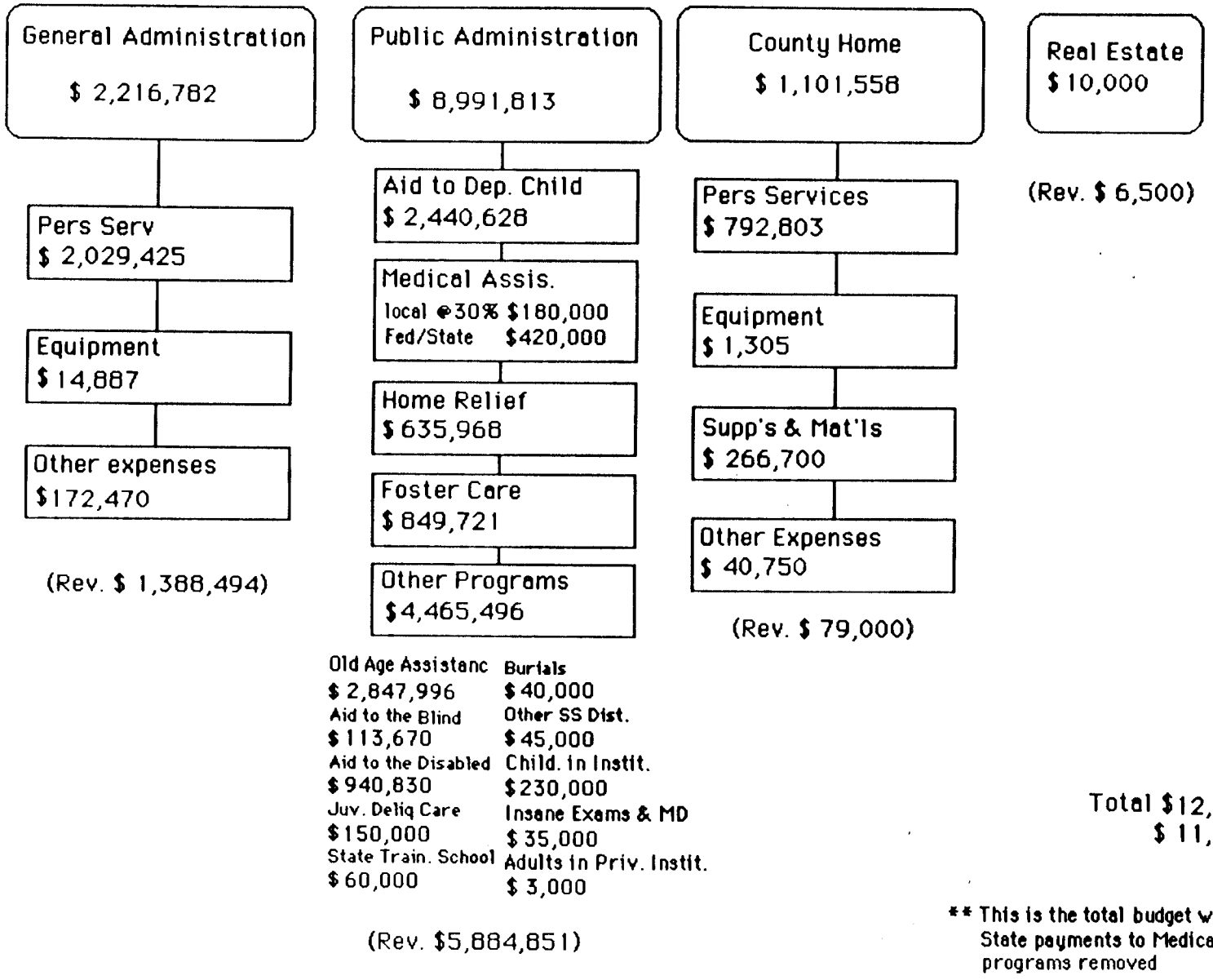


* MA Admin Figure includes Fed/State/Local components
* MA/MMIS represents the local component only

Total $ 247,388,452

Chart 5-22

Nassau County Dept. of Social Services
Budget Map 1960



Total $12,320,153
$ 11,900,153**

** This is the total budget with the Federal State payments to Medical Assist. programs removed

Chart 5-23

Nassau County Dept. of Social Services
Budget Map 1970

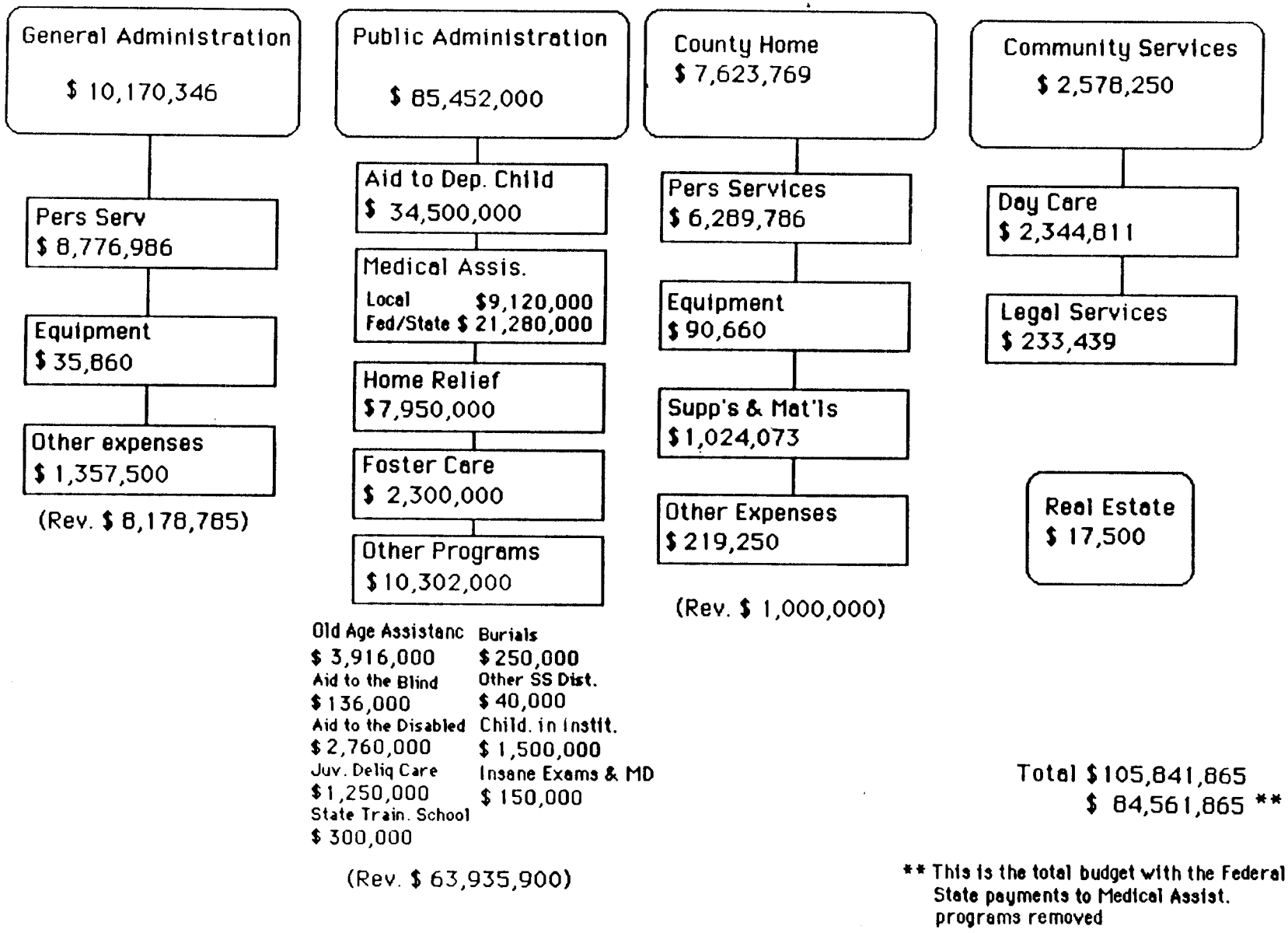


Chart 5-24

Nassau County Dept. of Social Services
Budget Map 1980

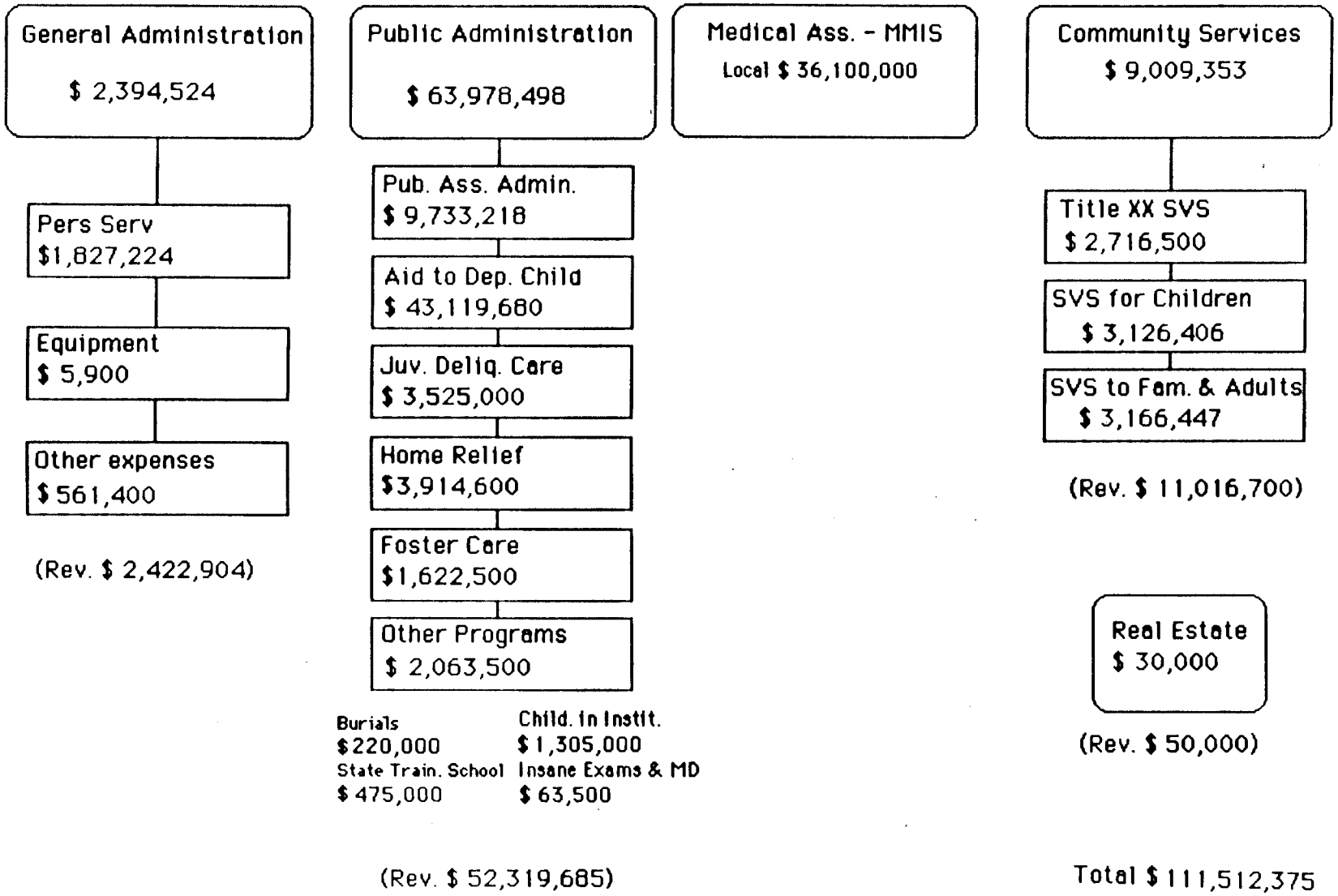


Chart 5-25

Nassau County Dept. of Social Services
Budget Map 1990

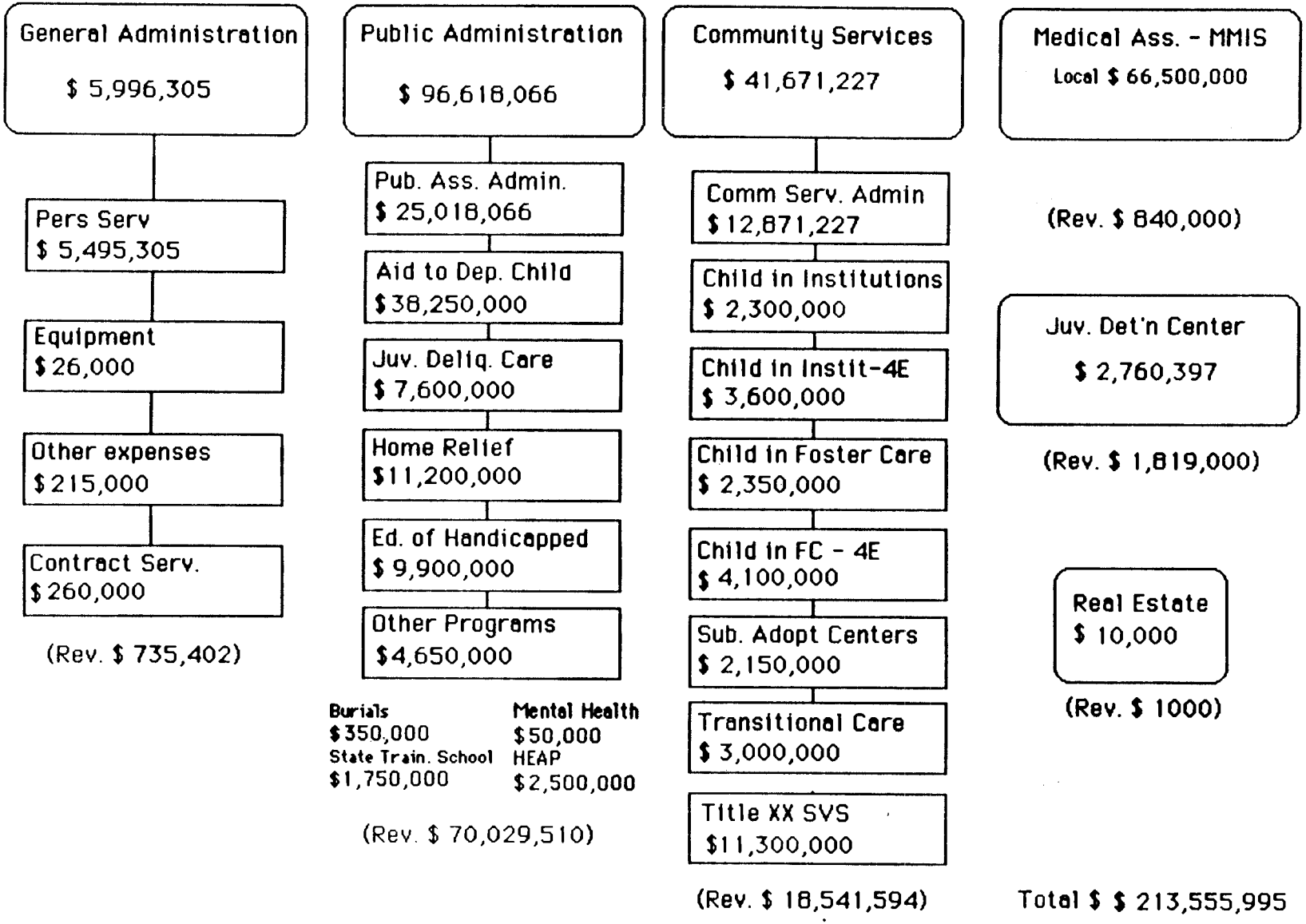


Chart 5-26

Nassau County Dept. of Social Services
Adjusted Budget Map 1960

General Administration
$ 7,472,772

- Pers Serv $ 6,841,192
- Equipment $ 50,184
- Other expenses $ 581,396

(Rev. $ 4,680,613)

Public Administration
$ 30,311,402

- Aid to Dep. Child $ 8,227,357
- Medical Assis.
  Local @30% $ 606,780
  Fed/State $1,415,820
- Home Relief $ 2,143,848
- Foster Care $ 2,864,409
- Other Programs $ 15,053,188

Old Age Assistanc $ 9,600,595
Aid to the Blind $ 383,182
Aid to the Disabled $ 3,171,538
Juv. Deliq Care $ 505,650
State Train. School $ 202,260
Burials $ 134,840
Other SS Dist. $ 151,695
Child. in Instit. $ 775,330
Insane Exams & MD $ 117,985
Adults in Priv. Instit. $ 10,113

(Rev. $ 19,837,833)

County Home
$ 3,713,352

- Pers Services $ 2,672,539
- Equipment $ 4,399
- Supp's & Mat'ls $ 899,046
- Other Expenses $137,368

(Rev. $ 266,309)

Real Estate
$ 33,710

(Rev. $ 21,912)

Total $ 41,531,236
$ 40,115,416 **

** This is the total budget with the federal and state payments to Medical Assistance programs removed

Chart 5-27

Nassau County Dept. of Social Services
Adjusted Budget Map 1970

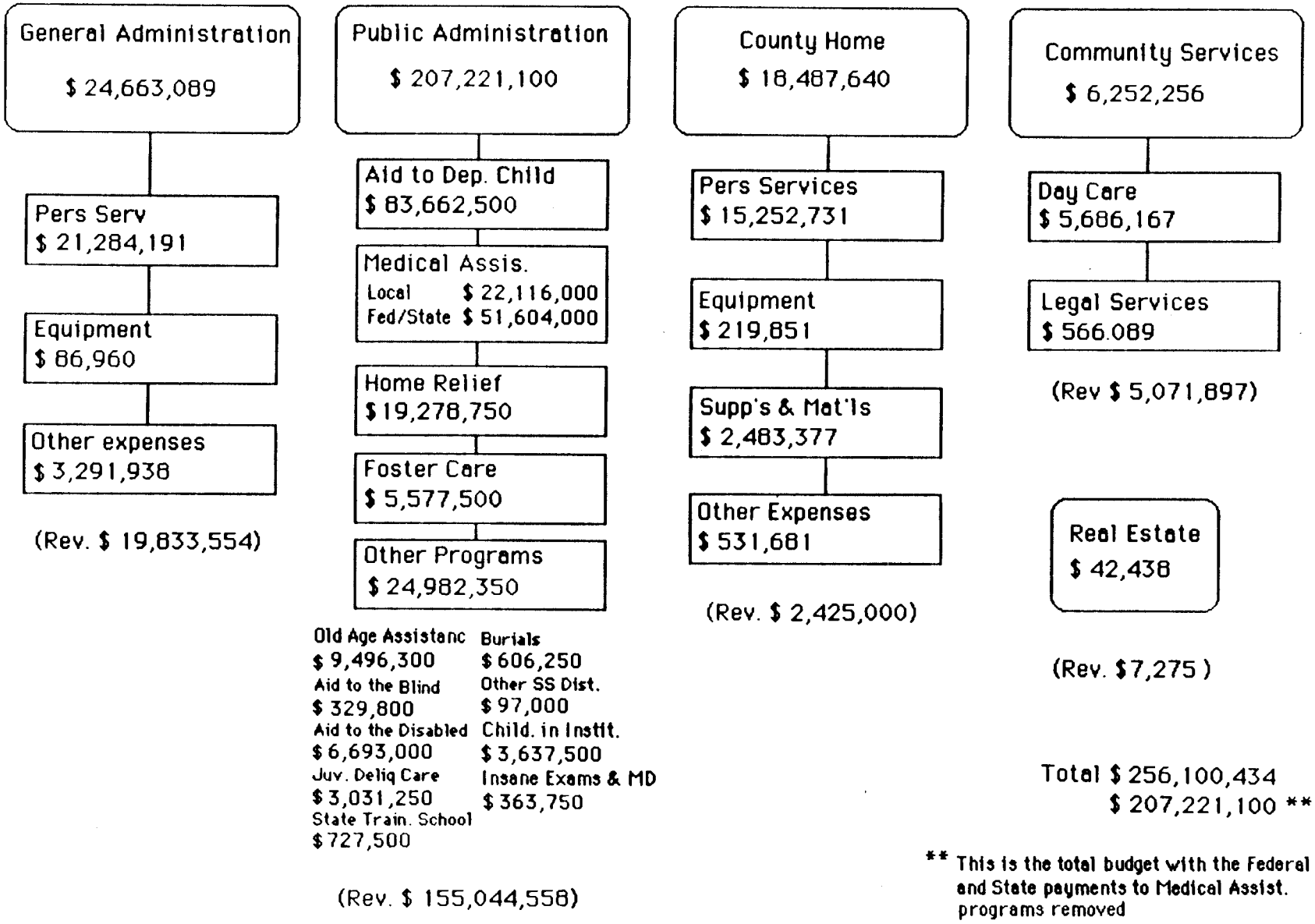
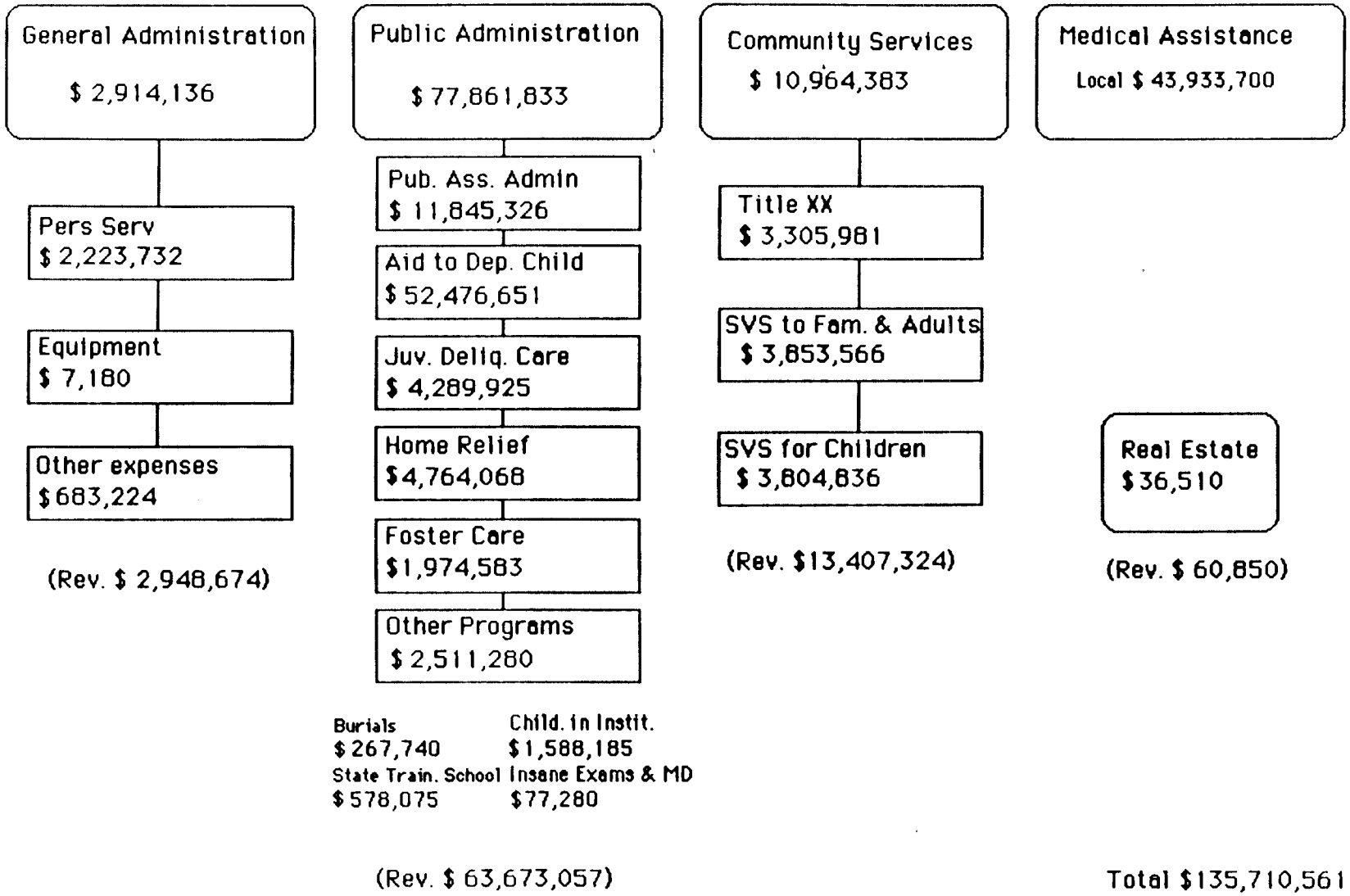
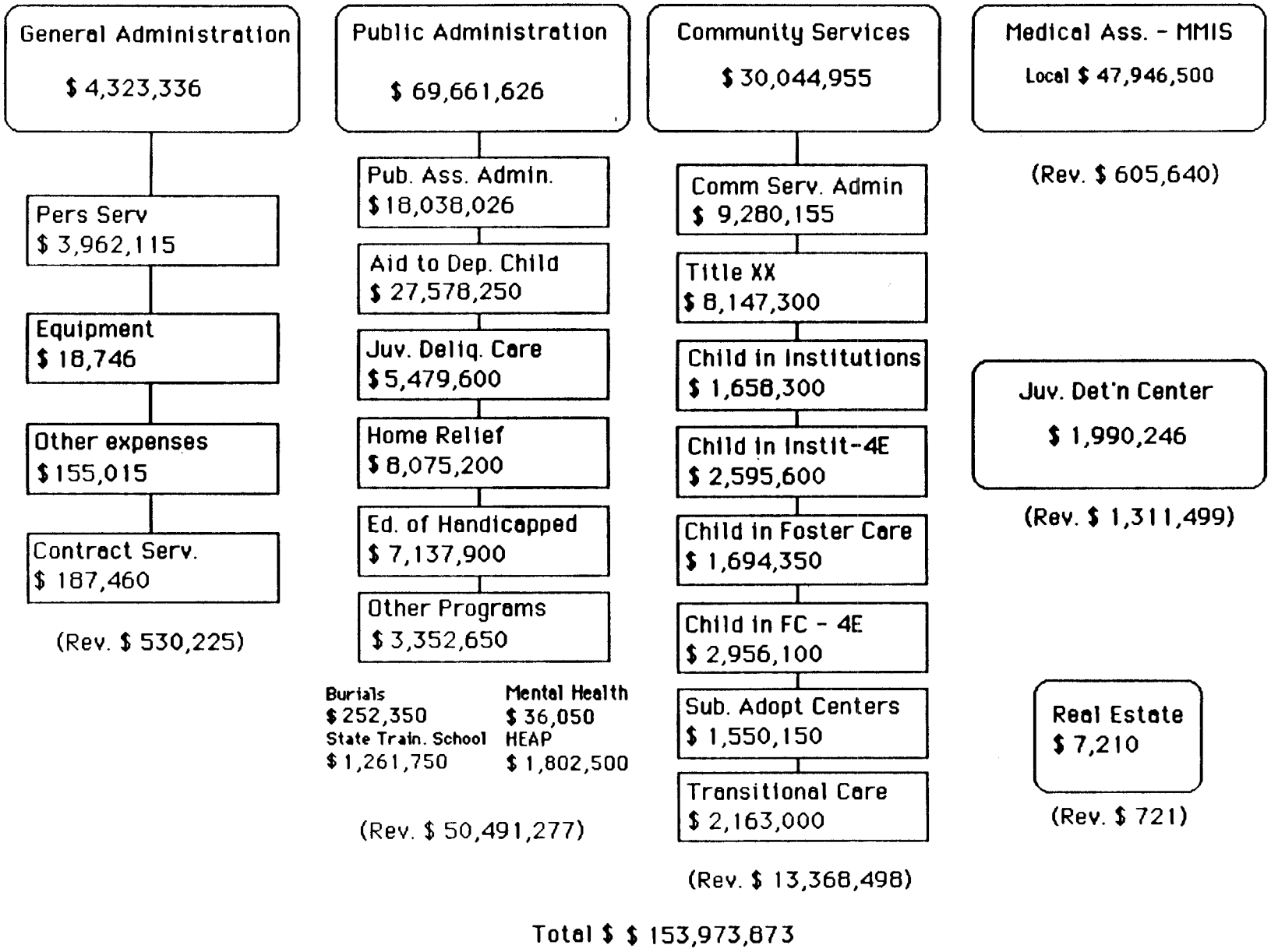


Chart 5-28

Nassau County Dept. of Social Services
Adjusted Budget Map 1980



Nassau County Dept. of Social Services
Adjusted Budget Map 1990



Program Description

Adoption: The County SS Dept provides adoption services and recruits potential adoptive homes. Services include conducting home studies for county residents seeking to adopt children, coordinates the matching of an adoptive home with a child in need and subsequently places the child with the family, and finally conducts post placement supervision of inter-country placements. (Suffolk County Annual Report 1975)

Adult Services (Protective Services for Adults): "The primary program in the Adult Services Bureau is Protective Services for Adults (PSA). PSA is provided to adults 18 years of age or older who are unable to protect their own interest and whose well being is at risk. These are persons who have diminished capacity for self-care because of mental or physical limitations and have no one available to assist them responsibly.

Aid to Families with Dependent Children(AFDC): It is state law that determines the eligibility requirements and benefit levels of this income maintenance program. The AFDC program must be operated in conformance with a state plan approved by the federal secretary of Health and Welfare and provides a variety of direct income support payments to low income families with children.

Federal reimbursement	50%
State reimbursement	25%
Local costs	25%

Child Health Assurance Program (CHAP): (Instituted in 1976) "Families were interviewed to encouraged the scheduling of physical examinations as a first step in identifying childrens' health services requirements. Minor ailments, examinations, and specialized care were given in clinics or private physicians. (Annual Report 1976)

Child Protective Services(CPS) : Established as a result of the 1973 NY State Child Protective Act the "Child Protective Services is a program which provides legally mandated services to all cases of abuse and maltreatment of children referred to the Suffolk County DSS. CPS arranges for services to be provided by Community Service Centers, monitoring the provision of such services - without regard to income (day care, homemaker) until final disposition" (Comprehensive Annual SS Program Plan 1977/1978)

Childrens Shelter: (Established in 1958) "the childrens' shelter is the only certified secure detention facility for juveniles in the county and all remands to it are authorized by judges of the Family Court." (Annual Report 1974)

Child Support Enforcement Bureau: (Instituted in the Suffolk SS Budget in 1981) The Child Support Enforcement Bureau was authorized by the U.S. Social Security Act, Title IV D and mandated by NY State SS law Article 3, Section III. It is designed to secure and increase the financial support of dependent children by absent parents. This process entails determination of paternity, location of absent parents, the assessment and collection of support payments, and court intervention if necessary. When payments are received for PA clients they are used to reduce the amount of public aid required for support.*

Federal reimbursement	75%
State reimbursement	12.5%
Local Costs	12.5%

* The local County SS Dept is allowed to keep 15% of PA support money collected.

Commissioner's Response Unit: This unit is essentially a telephone complaint operation and in addition to dealing with complaints can act as a monitoring source of department relations with client and the public. Client complaints of a more serious nature dealing with eligibility and availability of assistance and services are processed through a Fair Hearings unit, which is mandated through federal law.

Commodities Food Distribution: This program provides food, through the surplus provided by the United States Dairy Association to eligible DSS recipients.

Community Services Division: "is responsible for all SS delivery systems in the areas of day care, adoptions, unmarried parent services, substitute (foster) care, counseling, housing improvement services, homemaker services, transportation, WIN and child protective services." (Annual Report 1979)

Education of Handicapped Children: "State law designated the local county to accept, process, and pay claims for the education and transportation of handicapped children. In Suffolk the responsibility was delegated to the SS Department." (1987 Annual Report)

Federal reimbursement	0%
State reimbursement	50%
Local share	50%

Emergency Assistance to Adults: This category of programs was established in 1974 in response to the transfer of Aid to the Blind, Aid to the Disabled, and Old Age Assistance to the federal government. This program provided "funds for SSI clients who experi-

enced certain emergency needs not covered within the SSI program. (Annual Report 1979)

Food Pantry: A resource and development program that is not mandated and consists of a grant to local organizations to coordinate and assist their effort to secure food for distribution to the poor, mostly those who receive PA.

Food Stamps: (Pursuant to the Food Stamp Act of 1964 and 1977) "The food stamp program is designed to bring more nutritional purchasing power to the lower income population. The Food Stamp Unit maintains an outreach program throughout the year providing information to potential food stamp eligible." (Suffolk County SS Dept Annual Report 1976)

Federal reimbursement	100%
State reimbursement	0%
Local Share	0%

Home Energy Assistance Program: (Introduced in 1984) This program provides assistance payments for home energy use including electricity and fuel costs for low income senior citizens and families, as well as public assistance recipients. This program also provides emergency assistance due to "lack of fuel oil or the threatened LILCO shutoff at the Emergency Fuel Sites in four Social Services Centers." (Annual Report 1986)

Federal reimbursement	100%
State reimbursement	0%
Local Share	0%

Home Relief: Until 1975 Home Relief was provided by the individual towns and was then incorporated into the county SS budget thereafter. It is state law that sets the eligibility requirements and benefit levels for this program.

Federal reimbursement	0%
State reimbursement	50%
Local costs	50%

Medical Assistance/Medicaid/MMIS: Authorized by Title XIX of the SS act and Article 5, Section 365 and 366 of the State SS law Medical Assistance (doctors, dentists, nurses, etc.) is provided to both public assistance recipient and individuals who do not collect public assistance but are nonetheless consider indigent and eligible for medical assistance. The determination of eligibility levels for the latter group are determined at the state level.

Federal reimbursement	50%
State reimbursement	25%
Local costs	25%

Public Assistance Division: "This division is charged with the responsibility of determining original recipient eligibility, periodically redetermining continued eligibility, and maintaining budgetary information on all recipients to insure that they are receiving proper financial assistance from the county." (Annual Report 1979)

Suffolk County Farm: "The Suffolk County Farm includes land and a building complex of approximately 600 acres. The farm provides meat, poultry, eggs, vegetables, and other farm products to the Suffolk Infirmary, the Childrens' Shelter, and the Suffolk County jail. (1973 Annual Report)

Suffolk Infirmary: "The Suffolk Infirmary provides wide variety of services, including medical and nursing care and was under the jurisdiction of the Suffolk County DSS until May 16 1974." (Annual Report 1974)

Supplementary Social Security (SSI): In 1974 the federal government took over the administration and cost of three programs (Aid to the Blind, Aid to the Disabled, and Old Age Assistance) from the state and Local Level. These programs are no longer considered under the County SS budget, but some individuals not eligible for the federal program are provided benefits under the local Home Relief program.

Title XX Services (Purchase of Services): A new federal program in 1975 the Title XX integrated human services program requires that a variety of services, such as day care, foster care, and summer camps be provided in comprehensive fashion according to the needs of low-income and some middle income clients. This includes two program mandates including family planning and preventive services for children and their families to prevent foster care placement or to prevent early return from foster care. Other programs include Foster care/day care/adoptions/family counseling.

Victims Information Bureau: (Introduced in 1979) This program, which is contracted and provides counseling outside of that for the Dept of SS, provides counseling and assistance to battered spouses as well as services to emancipated minors.

Welfare Management Systems: (Introduced in 1981) The county welfare management system is tied to the state's data processing computer system for welfare management. The purpose of this system is to establish tighter control on welfare fraud and to facilitate eligibility determination.

Work Requirement Programs: "A requirement of eligibility for AFDC and Home Relief is that clients comply with the various work related requirements that help clients become self-reliant. Both the CWEP and the PWP provide work experience by assigning recipients to work in public agencies or not-for-profit organizations." (Annual Report 1986)

1. Community Work Experience Program (CWEP) - for employable AFDC recipients with little or no work history and child care problems

2. Public Work Program - for employable Home Relief recipients.

3. WIN-SAU - governed by federal & state regulations with a focus on removing barriers to employment and assisting all eligible AFDC and ADCU clients to achieve self-support and financial independence.

Part 5: DEPARTMENT OF RECREATION AND PARKS

NASSAU COUNTY

Introduction

This report examines the structure, functions, budgetary expenditures and work force of the Department of Recreation and Parks of Nassau County, New York. The analysis will be an overtime comparison of fiscal years 1960, 1970, 1980, and 1990. Only operating expenditures are included, and the analysis is based on the amounts appropriated by the County Board of Supervisors, not on the actual amounts spent during each fiscal year.

The Department of Recreation and Parks was established in the early 1960s from the Parks Division of the Department of Public Works. Its original name was the Department of Parks but the current name was adopted during the 1970s. The Department is responsible for maintenance and development of the County's public parks, museums, and some recreation facilities along with organizing and supervising activities in them. Hence, the Department employs such personnel as museum attendants, lifeguards, golf course attendants, and recreation leaders among others. Due to the seasonal nature of some of the activities organized by the Department, it has a large seasonal and part-time work force.

Departmental Structure

Structure in 1990 - The Department is funded through the County's general fund. In 1990 it consisted of five divisions, although a sixth—Safety and Security—was planned for the fiscal year 1991. The divisions in the 1990 budget were:

1. Administration - In addition to performing such administrative tasks as budgeting and personnel, this division also employs a group of security officers.

2. Technical Services and Golf - The division is responsible for general maintenance work in the County's parks and golf courses. It employs a large number of laborers and such specialists as golf course attendants.

3. Recreation Services - This division organizes various activities in County's parks and recreational facilities. Its work force is largely part-time and seasonal consisting of recreation aides, recreation leaders, etc.

4. Museum Services - The division operates and maintains the County's museums.

5. Specialist Units - The division consists of largely seasonal units of lifeguards and recreation workers.

Structural and Budgetary Changes - 1960-1990

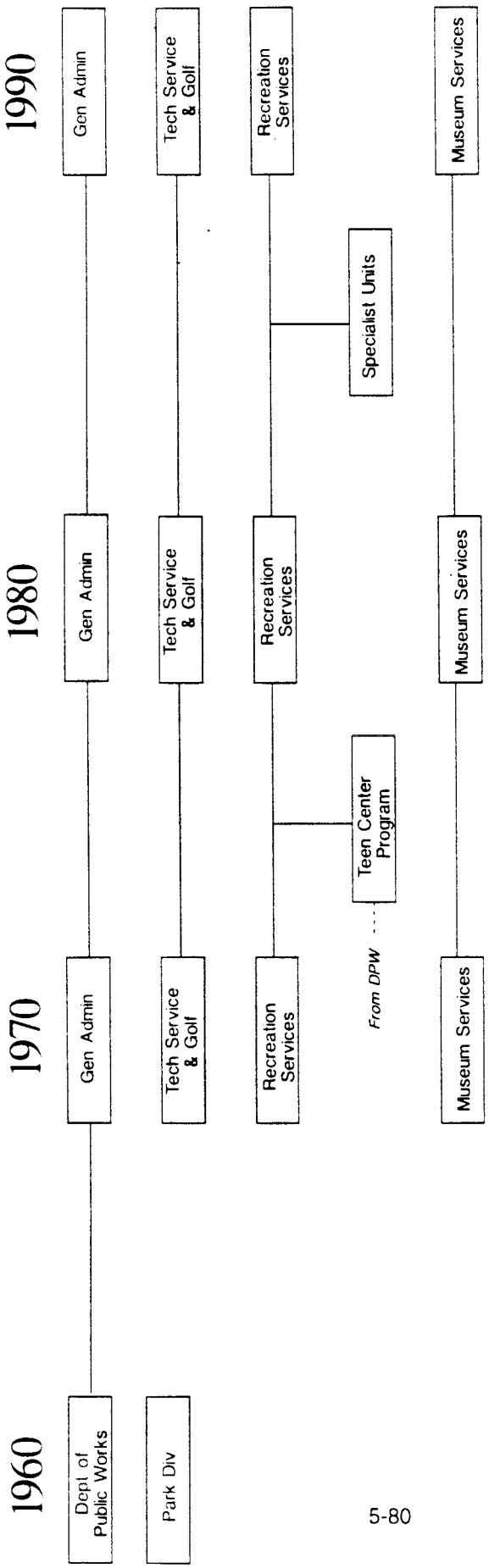
The Parks division of the Department of Public Works in 1960 resembles very little the Department of Recreation and Parks in 1990. The former had a relatively limited role as a division which operated and maintained a few County parks, golf courses and museums. Table 5-27, which presents the appropriated expenditures (in 1983 dollars) and work force for fiscal years 1960, 1970, 1980, and 1990, shows clearly that the Division of Parks is not comparable with the later Department of Recreation and Parks. Also, since the 1960 budget does not provide a further organizational breakdown and its occupational titles do not correspond to those of later budgets, further investigation will only cover the fiscal years 1970, 1980 and 1990.

In 1970 the Department operated under the title of Department of Parks. Although the 1970 budget did not include an organizational breakdown comparison of occupational titles reveals that the structure was similar to the later years. Specifically, four divisions were distinguishable: Administration, Technical Services and Golf, Recreation Services, and Museum Services. The departmental appropriation was $10.1 million in current dollars and $24.5 million in 1983 dollars. Its work force had grown to 1,852 total employees, which represented over a three-fold increase from 1960. (See Chart 5-30)

In the 1970 budget, the Department of Public Works included an extra division titled "Teen Center Program". This division, which had an appropriation of $0.91 million ($2.2 million in 1983 dollars) and a largely part-time work force of 371 employees, does not appear in later budgets. In fact, it may have been moved (at least partly) later to the Department of Parks and will appear in some of the ensuing analyses.

By 1980 the Department had assumed its current name: Department of Recreation and Parks. It still consisted of the same four divisions as in 1970 (in the 1980 budget the divisions appear separately). Its expenditure and work force were almost exactly the same as in 1970, with $24.3 million (1983 dollars) and 1,841 employees. Some changes had occurred though. The number of full-time and part-time employees had decreased, whereas the number of seasonal employees had increased, causing a drop in personnel costs. At the same time, on the other

Chart 5-30 Organization of the Department of Parks and Recreation, Nassau County, 1960-1990



Department of Parks and Recreation Nassau County 1960-1990

TABLE 5-27
Appropriated Expenditures and Work Force for the Nassau County Department of Recreation and Parks, Fiscal Years 1960, 1970, 1980 and 1990.

BUDGET (in constant 1983 dollars)

	1960(1)	1970	1980	1990
Salaries etc.	7,600,345	21,688,970	19,642,460	22,214,593
Fringe benefits	—	—	—	7,361,584
Personnel Total	—	—	—	29,576,177
Equipment	309,415	315,129	288,111	279,954
Material	499,041	1,185,692	1,127,587	945,043
General expenses	808,152	1,381,523	3,246,728	1,262,641
Contractual services	—	(218,250)(2)	(1,100,351)(2)	2,188,777
Utility Costs	(161,994)(2)	(727,500)(2)	(1,460,400)(2)	1,550,150
Non-personnel total	1,616,608	2,882,344	4,662,426	6,226,565
TOTAL	9,216,953	24,571,314	24,304,886	35,802,742
WORK FORCE				
Full-time	534	1,239	1,141	888
Part-time	—	235	186	383
Seasonal	—	378	514	682
TOTAL	534	1,852	1,841	1,953

(1) Division of Parks in the Department of Public Works
(2) Included in 'General expenses' total

hand, the appropriation for contractual services had increased from $0.22 million to $1.1 million. While it is possible that the Department replaced its own work force by contracting services outside, no direct evidence for this is available because the 1970 and 1980 budgets do not provide a more detailed breakdown of the contractual expenditures.

Finally, another division had been added to the organization by 1990. This division—Specialist Units—was separated from the division of Recreation Services. Its appropriation in 1990 was relatively small—$2.4 million in 1983 dollars—and its work force was largely seasonal, including lifeguards and recreation workers. In later analyses this division will be treated as a part of the Recreation Services division.

The size of the Department—in terms of expenditures and work force—increased considerably between 1980 and 1990. The expenditure grew from $24.3 million to $35.8 million (in 1983 dollars). However, $7.3 million of this was caused by the inclusion of fringe benefits in the departmental budget. This left about $2.6 million increase in salaries, wages, and fees, and $1.6 million increase in non-personnel costs. The largest part of this latter increase ($1 million) came from contractual services which doubled during the period 1980-90. The increase in personnel costs was accompanied by sizable increases in seasonal (168) and part-time (197) work force. However, the number of full-time employees decreased by 253.

Divisional Budgetary Analysis

This section presents a budgetary analysis of different divisions in Department of Recreation and Parks. Only the 1980 and 1990 budgets will be analyzed in detail because divisional work force and expenditures are not available in 1960 and 1970 budgets. However, the 1970 work force figures will appear for comparison for certain specific occupations.

Administration

Overall, the appropriation for this division was $6.1 million in the 1990 Nassau County Budget. The largest items were salaries, wages and fees (61.7%), fringe benefits (24.4%), and contractual services (9.1%). Between 1980 and 1990 the division's appropriation increased from $2.75 million to $4.40 million (1983 dollars). However, most of this increase ($1.07 million) was due to the addition of fringe benefits which did not appear in the 1980 budget.

The division's work force grew slightly from 165 total employees in 1980 to 174 in 1990. This was largely due to increase in part-time work force from 14 to 31, while the number of full-time employees decreased from 118 to 105. Despite this rather modest increase in work force, the division's salary expenditure grew by almost $0.5 million.

Since security personnel has almost exclusively been employed by this division, it is possible to use certain occupational titles to give some idea about the changes in the division's size, starting from 1970 when the budget was not broken down by division. Table 5-28 presents the number of employees in selected occupations.

TABLE 5-28
Number of Employees in Selected Occupations

	1970	1980	1990
Security Officer I, seasonal	78	25	25
Security Officer I, part-time	47	16	20
Security Officer I	55	46	14
Security Officer II	18	17	22
Security Officer III	3	6	11

These figures suggest that the size of the division was cut between 1970 and 1980 largely by reducing seasonal and part-time work force. Further cuts have occurred in the security personnel between 1980 and 1990, although there has also been some structural change towards higher-level occupations (Security Officers II and III). However, it is worth noting that the expenditure for contractual services in 1990 ($556,000) went entirely to security services.

Technical Services and Golf

This division has been the largest in the Department as measured by budgetary expenditure. In the 1990 budget its appropriation had a total of $19.9 million consisting for the most part of salaries, etc. ($11.2 million, 56.5%), fringe benefits ($4.2 million, 21.3%), and utility costs ($2.15 million, 10.8%). The total work force (second largest in the Department) was 527.

The size and the structure of the division's work force changed considerably between 1980 and 1990. The number of full-time employees was cut from 443 to 350 while the number of part-time employees increased 45 (from 37 to 82), and the number of seasonal employees by 15 (80 to 95). Reflecting these changes, the salary costs (in constant dollars) actually dropped by 4.9% during the same period (from $8.5 million to $8.1 million). Despite this drop, the division's personnel costs increased by $2.7 million because fringe benefits were added to its budget.

Contractual services, although not a big item, had the largest increase between 1980 and 1990. In the 1980 budget, contractual services were appropriated only $8,000 ($9,736 in 1983 dollars). However, in 1990, the appropriation was $452,000 ($325,892 in 1983 dollars). According to the budget, these contractual services involved sanitary solid waste disposal and 'miscellaneous contractual services'.

Occupational analysis from 1970 to 1990 is not feasible for this division. Although the division's employees include such distinctive occupations as golf course attendants, a large part of its work force is laborers, which appear in all other divisions as well. Therefore, it is impossible to separate the personnel of the Technical Services and Golf division in the 1970 budget.

Recreation Services

If size is measured by total work force, this division has been the largest in the Department. In 1990 it had 976 total employees (including the 'specialist units'), which was 191 more than in 1980. However, the structure of that work force has changed drastically in a familiar manner: Table 5-29 shows the number of full-time employees has decreased, making way to more part-time and seasonal workers.

Despite this structural change and only a 10.3% increase in total number of employees, the salary costs of the division increased by 24.7% between 1980 and 1990 (from $6.15 million to $7.66 million, constant dollars). Together with the added fringe benefits, the total personnel costs increased by $3.57 million.

When compared to the 1970 budget, this division appears to have grown significantly during the last two decades. To illustrate this, Table 5-30 presents the number of employees in occupations which have been representative to the division of Recreation Services.

TABLE 5-29
Structure of Work Force

	1980	1990
Full-time	483	284
Part-time	95	185
Seasonal	352	507
TOTAL	885	976

TABLE 5-30
Representative Personnel in Division of Recreation Services

	1970	1980	1990
Recreation Leader I, seasonal	8	77	58
Recreation Leader I, part-time	3	9	5
Recreation Leader I	6	7	19
Recreation Supervisor I	6	4	
Recreation Supervisor II	7	13	
Recreation Supervisor III	4	4	
Recreation Aide, seasonal	59	125	118
Recreation Aide, part-time	29	38	86
Recreation Aide	12	44	29
Lifeguard I	100	147	152
Lifeguard II	60	13	15
Lifeguard III	20	8	11
TOTAL	314	489	543

According to the table, the most dramatic increases occurred between 1970 and 1980. Although the changes between 1980 and 1990 were less consistent—some were positive, some negative—the total number of employees in these occupations still increased by 54 during this period.

On the other hand, the pattern of change since 1970 would look very different if the work force and expenditure from the Public Works Department's "Teen Center Program" were added to the 1970 figures ($2.2 million in constant expenditure and 371 total employees). However, since it is not clear how much (if any) of this program's resources were moved to the Department of Recreation and Parks, its figures are not included in this analysis.

Museum Services

The division of Museum Services has consistently been the second smallest in the Department in terms of expenditure and work force. In 1990 it has 276 total employees and a budget of $8.5 million ($6.13 million in 1983 constant dollars). Typically, the largest items were salaries (61.1%), fringe benefits (19.2%), and contractual services (12.2%). The bulk of the contractual expenditure was appropriated to 'program services.'

Reflecting a significant increase (from 40 to 85) in part-time work force, salary costs grew by 20.8% between 1980 and 1990 ($3.10 to $3.74 million, constant dollars). Again, addition of the fringe benefit further increased the budgeted personnel costs ($1.17 million in constant dollars). However, the largest relative increase took place in contractual services, which grew from roughly $118,000 to $746,000 (1983 dollars).

Unfortunately, it is not possible to identify where this increase occurred because contractual expenditures were not itemized in the 1980 budget.

Finally, an occupational comparison can provide a rough indication of the changes in the division's size since 1970. As the figures in the following table suggest, the division has grown slowly in size since 1970. However, increases have primarily occurred in part-time and seasonal work force.

TABLE 5-31
Representative Personnel in Museum Services

	1970	1980	1990
Museum Intern, seasonal	18	26	27
Museum Attendant I, part-time	22	33	56
Museum Attendant I	24	18	15
Museum Attendant II, part-time	-	3	13
Museum Attendant II	7	5	11

SUFFOLK COUNTY

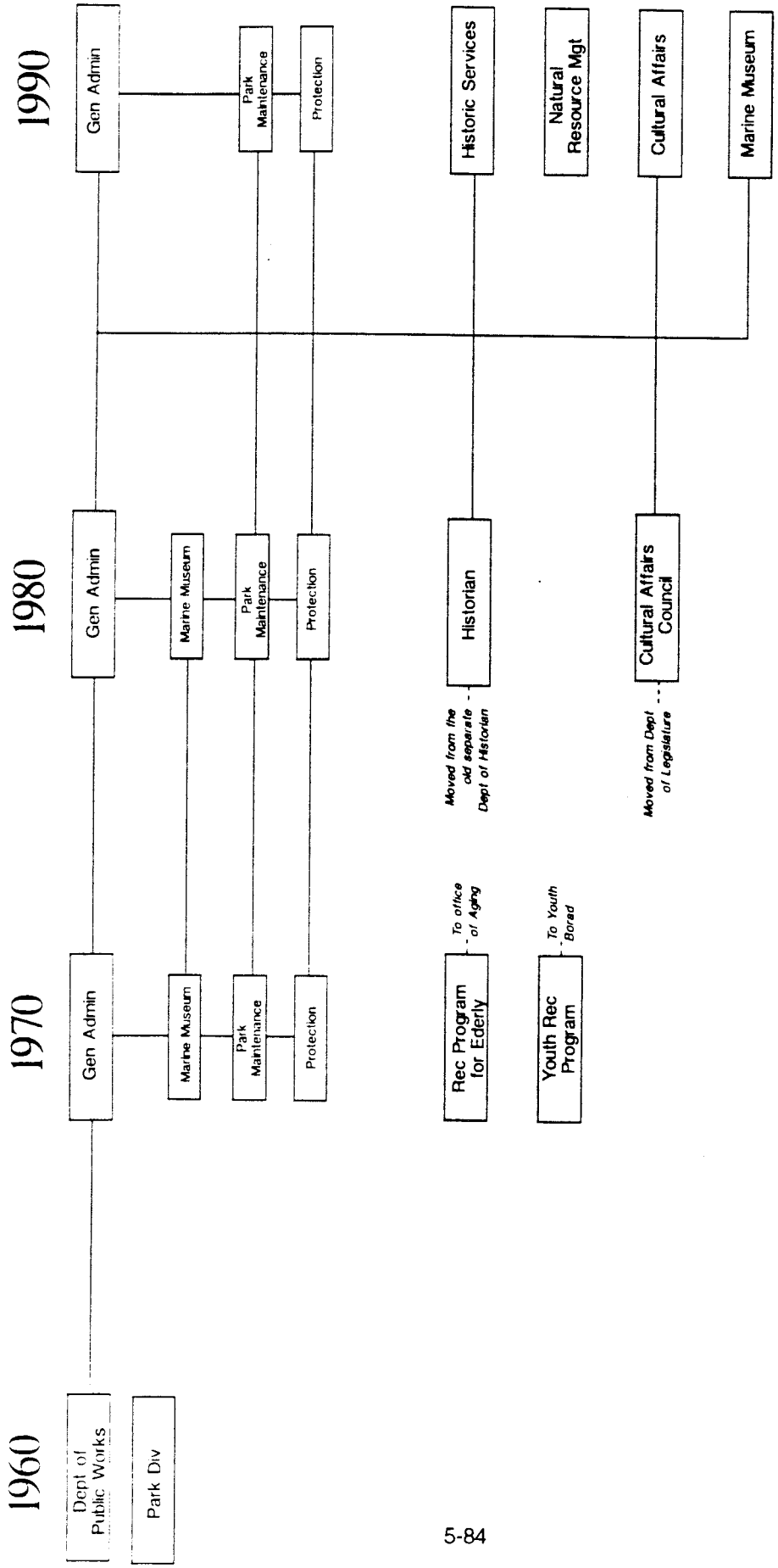
This report examines the structure, functions, budgetary expenditures and work force of the Department of Parks, Recreation and Conservation of Suffolk County, New York. The analysis will be an over-time comparison of fiscal years 1970, 1980, and 1990. It is based on the amounts appropriated by the County Legislature (i.e., adopted budget).

The Suffolk County Department of Parks, Recreation and Conservation was created by Local Law I of 1966 and Article XXVIII of the Suffolk County Charter, to establish, preserve and enhance a system of County parks, recreation and conservation facilities.

There is a difficulty in over-time budgetary comparison by divisions in the Department of Parks, Recreation and Conservation, because of the great change of its structure (see Chart 5-31).

The Parks Department began with three divisions: General Administration, an Elderly Recreation Program and a Youth Program. The latter two were transferred to other agencies and in the mid 1970s, there was only a General Administration Division with subcategories of the Marine Museum, Park Maintenance and Protection. By 1980, Cultural Affairs and a Custodian have been added as divisions; in the mid 1980s, specialty divisions such as the Tercentenary Commission and the Maritime Folklife Festival were added.

Chart 5-31 Organization of the Department of Parks, Recreation & Conservation, Suffolk County, 1960-1990



Department of Parks, Recreation & Conservation
Suffolk County 1960-1990

In the 1980s, the Marine Museum was given its own division and the Natural Resource Management division was added.

Table 5-32 shows the total appropriated budget of the Department of Parks, Recreation and Conservation for fiscal years 1970, 1980, 1990. However, for a budgetary analysis of different divisions in the Department of Parks, Recreation and Conservation, Table 5-33 shows divisional budgets and work forces for each year of 1970, 1980 and 1990.

The overall budget of the Parks, Recreation and Conservation Department indicated that salaries were responsible for a major portion of the budget, and they less than doubled in that period. At the same time, the amount of space added to the County system more than doubled. Most of the increases in all categories occurred between 1970 and 1980. Between 1980 and 1990, only three subcategories had an increase, while five had less money allocated than in the previous decade. Personnel gained significantly between 1970 and 1980, while showing only a slight increase between 1980 and 1990.

The General Administration category increased from $3.137 million in 1970 to $5.75 million in 1990. All other programs accounted for less than one-half million dollars in 1990.

Comparison Between Nassau and Suffolk Parks Departments

There are few areas of comparison between the two Counties due to the differing amounts of land and type of development. Nassau County only has 1/5 of the amount of parkland that is in Suffolk County. However, the overall budget total in 1990 in Nassau was approximately $36 million, while Suffolk was only a little over $6 million. The same is true for personnel. Salaries represent over $4 million in Suffolk and almost $30 million in Nassau, which makes Nassau personnel seven times higher than Suffolk.

The main reason for these differences are that the Nassau County Parks system is a highly developed series of park areas with extensive activities that need personnel for maintenance and protection. The vast majority of Suffolk lands are those that were acquired for watershed preservation purposes, wetlands protection, and other environmental needs. These properties generally do not require significant amounts of personnel.

The functions in Nassau County Parks are similar to Suffolk County only in the general administration area. Nassau has a series of diversified activities, recreation divisions, and a very extensive museum network. Suffolk has much smaller divisions dealing

TABLE 5-32
Appropriated Budget and Work Force for the Suffolk County Department of Parks, Recreation and Conservation, Fiscal Years 1970, 1980, 1990 (in constant dollars)

	1970 (Constant 1983 $)	1980 (Constant 1983 $)	1990 (Constant 1983$)
A. *BUDGET* (1)			
Total Personal Services	$2,446,452	$3,833,445	$4,572,744
(Salaries)	2,446,452	3,746,312	4,358,592
Equipment	114,247	122,850	42,240
Supplies, Materials & Other Expenses	546,726	1,045,598	541,578
Utilities	0	267,740	252,350
Travel	0	14,421	10,494
Fees for Services, non-employees	40,013	84,095	32,445
Miscellaneous	0	257,897	213,632
Interfund Transfers	0	0	594,596
TOTAL	*$3,147,437	$5,626,046	$6,236,054
B. *WORK FORCE*	—	—	—
Total Permanent Positions (2)	116	153	166

*Excludes Smith Pt. Bridge

(1) Excluded from the budget ($81,150) for Smith Point Bridge which was funded by Enterprises. The County Executive recommended responsibility for collection of tools at the Smith Point Bridge be transferred from Public Works to the Park Department, but Bridge operation and maintenance remained the responsibility of the Department of Public Works.

(2) Only the number of permanent positions is available in the data, through there exists part-time and seasonal positions.

TABLE 5-33
Divisional Budgetary Analysis

1970	(Constant 1983 $)
A. TOTAL Budget	$3,147,437
1. General Administration	3,097,819
Personal Services	2,403,095
Equipment	111,502
Supplies and Materials	276,702
Other Expenses	266,508
Fees for Services, non-employees	40,013
2. Recreation Program for Elderly	49,618
Personal Services	43,357
Equipment	2,745
Supplies & Materials	2,425
Other Expenses	1,091
3. Youth Recreation Program	0
B. Work Force	—
TOTAL Permanent Positions	116
1. General Administration	113
Administration	12
Park Maintenance	55
Park Protection	44
Marine Museum	2
2. Recreation Program	3
Administration	3

Note: There was a budget allocation for Smith Pt. Bridge =$196,789 which was excluded from above total.

1980	(Constant 1983$)
A. TOTAL Budget	$5,626,046
1. General Administration	5,312,172
Personal Services	3,794,251
Equipment	119,138
Supplies & Materials & Other Expenses	1,040,377
Utilities	267,740
Travel	9,736
Fees for Services, non-employees	80,931
2. Historian	14,093
Personal Services	7,186
Equipment	469
Supplies & Materials & Other Expenses	3,456
Travel	1,034
Fees for Services, non-employees	1,947
3. Cultural Affairs Council	299,781
Personal Services	32,008
Equipment	3,243
Supplies & Materials & Other Expenses	1,765
Travel	3,651
Fees for Services, non-employees	1,217
Miscellaneous	257,897
B. Work Force	—
TOTAL Permanent Positions	153

TABLE 5-33 (Cont'd.)

1980	(Constant 1983$)
1. General Administration	150
Administration	16
Vehicle Maintenance (West Sayville)	2
Grounds Equipment (West Sayville)	4
Maintenance & Inventory (Cathedral Pines)	19
Park Operation & Administration	3
Area #1 - Labor Staff	17
Area #2 - Labor Staff	22
Area #3 - Labor Staff	29
Golf Course Administration	0
Bergen Point Golf Course - Babylon	6
Timber Point Golf Course - Islip	9
West Sayville Golf Course - Islip	8
Riverhead Golf Course - Riverhead	4
Timber Point Marina - Islip	1
Trap & Skeet - Southaven	5
Marine Museum	2
Snowmobile	1
Environmental	1
Preservation	1
2. Historian	1
Administration	1
3. Cultural Affairs Council	2
Cultural Affairs Council	2

1990	(Constant 1983 $)
A. TOTAL Budget	$6,236,054
1. General Administration	5,749,910
Personal Services	4,309,943
Equipment	42,240
Supplies & Materials & Other Expenses	530,539
Utilities	252,350
Travel	9,640
Fees for Services, non-employees	13,699
Interfund Transfers	591,498
2. Natural Resource Management	70,257
Personal Services	67,659
Equipment	0
Supplies & Materials & Other Expenses	1,897
Travel	151
Fees for Services, non-employees	0
Interfund Transfers	549
3. Historic Services	70,425
Personal Services	62,765
Equipment	0
Supplies & Materials & Other Expenses	5,092
Travel	216
Fees for Services, non-employees	1,803
Interfund Transfers	549

TABLE 5-33 (Cont'd.)

1990	(Constant 1983 $)
4. Marine Museum	69,911
Personal Services	67,059
Equipment	0
Supplies & Materials & Other Expenses	1,629
Travel	162
Interfund Transfers	1,060
5. Cultural Affairs	275,550
Personal Services	57,513
Equipment	0
Supplies & Materials & Other Expenses	2,421
Travel	324
Fees for Services, non-employees	721
Miscellaneous	213,632
Interfund Transfers	939
B. Work Force	
TOTAL Permanent Positions	166
1. General Administration	157
Administration	21
Maintenance Inventory (Cathedral Pines)	22
Blydenburg	3
Sears Bellows	14
Area #2 - Labor Staff	40
Area #3 - Labor Staff	20
Lake Ronkonkoma	3
Bergen Point Golf Course - Babylon	7
Timber Point Golf Course - Islip	6
West Sayville Golf Course - Islip	9
Riverhead Golf Course - Riverhead	7
Timber Point Marina - Islip	1
Snowmobile	1
Exceptional Services	1
Preservation	2
2. Natural Resource Management	3
Administration	2
3. Historic Services	2
Administration	2
4. Marine Museum	2
5. Cultural Affairs Council	2
Cultural Affairs	2

with historic preservation, cultural activities and natural resources preservation.

The permanent work force in 1990 for Nassau County was 888 people, which is a decrease over the previous two decades. Suffolk County has only 166 full-time personnel. Nassau records at least 1,000 seasonal and part-time workers. However, a comparison to Suffolk is not available.

The budget analysis indicates that parks expenditures tend to be subject to early cutbacks when there is a decline in economic conditions. It appears that parks tend to be non-essential, can have deferred maintenance and delayed development. This pattern shows very clearly in both Counties in the period between 1980 and 1990. Continuation of this pattern has currently occurred between 1990 and 1992. Therefore, there are limited areas where further economies can be made without impacting the availability and the continued maintenance of the parklands. The area of contractual services, which increased in Nassau County's parks budget by over $1 million in the last decade, appears to be an area where providing in-house services could be more cost-efficient, depending on differences in wages and benefits.

NASSAU COUNTY 1960-1990

Introduction

Using the data of the adopted legislative budgets for the County of Nassau from 1960 to 1990, this report outlines the evolutionary process of the Nassau County Health Department from 1960 to 1990,

The 1960s and 1970s budgets of the Nassau County Health Department do not designate specific divisions for each function. Instead these adopted budgets introduce a more generalized classification of functions which depend on the personnel that appear in each adopted budget which is requested by the Department of Health in a specific year. Consequently it has not been possible to present a Health Department Structure for 1960 and 1970, instead a comparative analysis was done which contrasts the personnel and salaries that 1960s and 1970s adopted budgets contain with the personnel that appeared in the divisions of the 1980s and 1990s budgets.

In order to get some agreement between the four adopted budgets, the next step was to analyze the 1990s and 1980s main divisions of the Budget of the Health Department and later on with this information it became possible to draw a conclusion of which were the functions that the 1960s and 1970s staff carried out in the adopted budgets of those years. It was also possible to determine which functions have survived across the thirty year period, which divisions have been dropped and more importantly which functions have been added. It has been also possible to compare the expenditures and revenues through the thirty year period.

Structure

In the first part of this report is an analysis of the basic structure of the Nassau County Health Department from 1960 to 1990. The 1990s and 1980s Health Department main divisions have constituted the starting point to construct the Nassau County Health Department structure for those years. In case of the 1960s and 1970s its structure was based on the personnel that the Budget presented at that time. In the second part of the presentation of this evolutionary process the technical personnel of the four adopted budgets was compared because it is the technical staff which have changed and increased in the Health Department of Nassau County through the thirty year period. (See Chart 5-32.)

The 1990s Health Department Structure

The 1990 Nassau County Health Department had five (5) divisions. The term DIVISION is used in this report with the purpose to mean an administrative or operating unit of governmental organization, in this case the Health Department of Nassau County. The divisions are:

1) Administrative Division

2) Environmental Health Division

3) Laboratory Research Division

4) Personal Health Division

5) Medical Examiner Department Division

These five divisions contained their own personnel, revenues and expenditures and carry out the functions referred to in the particular category. The 1990 Heath Department structure contained a distinguishing mark in view of the fact that its divisions had units, which means that each division has been divided into pieces serving to perform one particular function. The following are the 1990 divisions of the Health Department Structure with their units.

1) The *Administrative Division* Had Six Units:

1.1Office Of The Commissioner

1.2Office Of The Deputy Commissioner

1.3 Bureau Of Management & Budget

1.4 Bureau Human Resources Management

1.5 Bureau Of Fiscal Management

1.6 Bureau Of Purchase Gen Svrcs.

2) The second division of the 1990s Adopted Budget Map was *Environmental Health* division. This Environmental Health Division Contained Six Divisions:

2.1 Administration-environmental Programs

2.2 Bureau Of Air Quality Mgmt

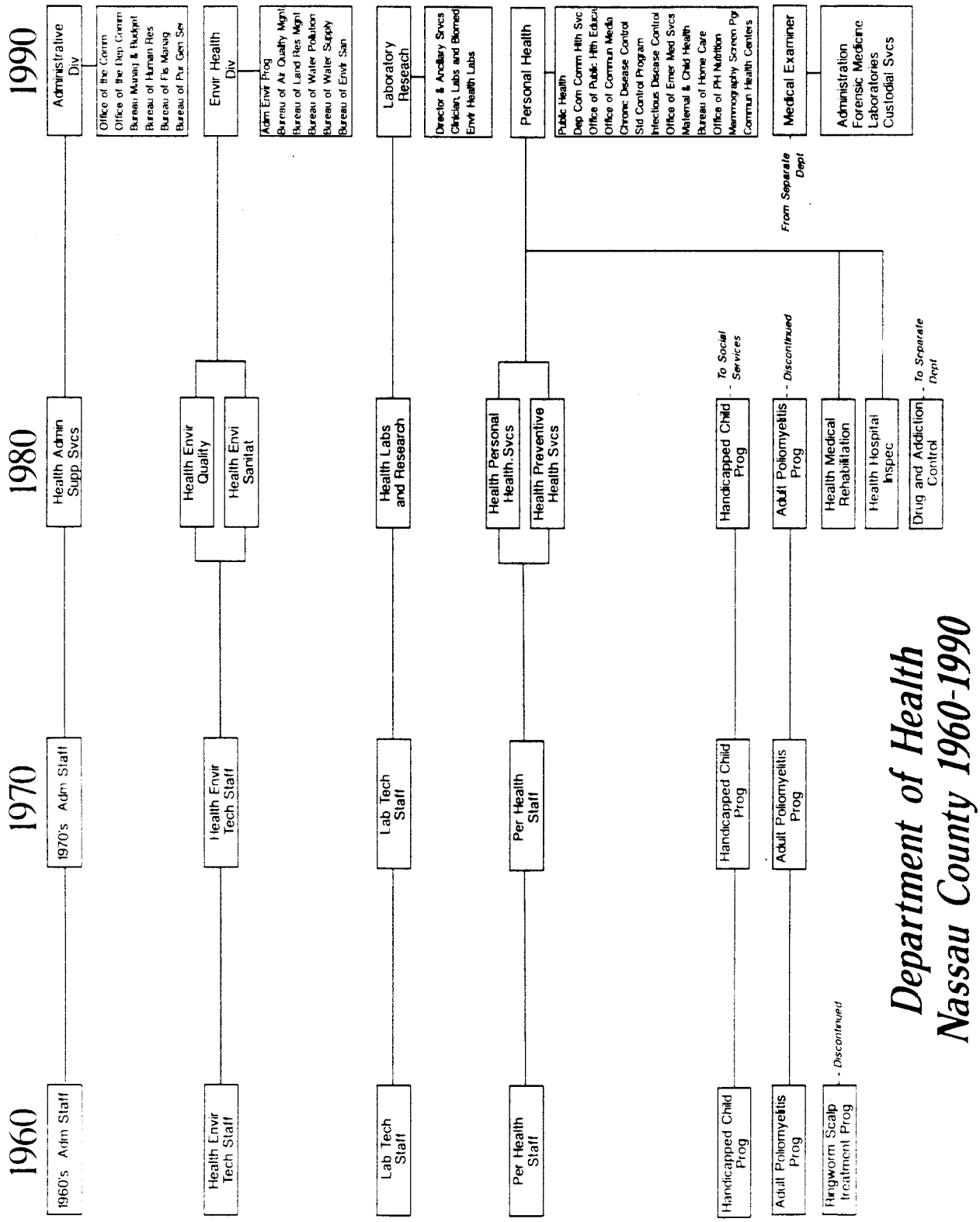
2.3 Bureau Of Land Resources Mgmt

2.4 Bureau Of Water Pollution

2.5 Bureau Of Water Supply

2.6 Bureau Of Environmental Sanitation

Chart 5-32 Organization of the Department of Health, Nassau County, 1960-1990



3) The third division of the 1990s Health Department Structure was *Laboratory Research*. The Laboratory Research Division contained three units, which were the following:

3.1 Director & Ancillary Srvcs

3.2 Clinic Labs & Biomed. Research

3.3 Environmental Health Labs.

4) The next division was PERSONAL HEALTH. The Personal Health division contained thirteen divisions:

4.1 Public Health

4.2 Dep. Comm. Community Health Services

4.3 Office Of Public Health Education

4.4 Office Of Communication Media Services

4.5 Chronic Disease Control

4.6 Std Control Program

4.7 Infectious Disease Control

4.8 Office Of Emergency Medical Services

4.9 Maternal & Child Health

4.10 Bureau & Child Health

4.11 Bureau Of Home Care

4.12 Office Of P.h. Nutrition

4.13 Mammography Screening Program

4.14 Community Health Centers.

5) The fifth division of the 1990 budget is the MEDICAL EXAMINER division which contained four units:

5.1Administration

5.2Forensic Medicine

5.3Laboratories

5.4Custodial Services.

The 1990 budget is the most detailed one among the four surveyed. This budget gives a good picture of the diversity of functions that the Health Department is required to perform.

The next analysis is from the 1980 Health Department structure of the adopted budget.

The 1980s Health Department Structure

The 1980s Budget of the Health Department for Nassau County indicates ten (10) Divisions, which were the following:

1) Health Environmental Quality

2) Health Administrative Services

3) Health Adult Poliomyelitis

4) Health Environmental Sanitation

5) Health Medical Rehabilitation

6) Health Labs & Research

7) Health Personal Health Services

8) Health Preventive Health Svcs

9) Health Hospital Inspection Team

10) Drug & Control Addiction

These divisions were independent of each other. This means that each of them contained its own personnel, revenues and expenses. In comparison with the 1990 adopted budget for the Nassau County Health Department it was observed that each of the divisions of the 1980 budget did not contain units as was the format of the 1990 Budget.

As it was mentioned in the introduction of this report, the 1970s and 1960s budget for the Nassau County Health Department had no main divisions. Consequently it has not been possible to show a detailed structure for the Health Department for those years. Therefore an Administrative, Environmental Health, Lab Technician divisions are used to estimate the type of services provided by the Health Department. Table 5-34 shows the type and number of

TABLE 5-34
Nassau County Health Department
Comparison Of Personnel 1960-1990

	1990	1980	1970	1960
Office Services	174	143	140	91
Technicians	250	239	122	88
Administrative	43	48	25	14
Aides	42	94	53	—
Maintenance	22	8	15	21
Community	12	6	—	—
Nurses	111	128	179	143
Physician	21	17	—	4
Public Relations	1	—	1	—
Trainees	25	—	23	—
TOTAL	689	683	558	361

personnel that each of the four Adopted Budgets have had overall through a thirty year period in order to given an idea of the total number in personnel of the Nassau County Health Department Structure.

From this table it is possible to observe that the number of personnel in the last twenty years has been fairly constant. In 1960 the personnel was much smaller due to the limited amount of functions performed.

Evolution

The next lines show an evolutionary process of the Nassau County Health Department through a thirty year period. The 1990 budget structure of the Nassau County Health Department has been chosen to serve as a base for the evolution, since its main divisions were compared with each of the three remaining budget maps. In other words each of the 1990 main divisions were compared with the 1980 principal divisions to see if they were part of the Nassau County Health Department during the eighties. The second step was to compare the 1970s and 1960s personnel with the 1980s and 1990s main divisions and its personnel since the 1970s and 1960s did not contain divisions in their adopted budget.

Administration

From the analysis of the thirty year period it is possible to conclude that the Nassau County Health Department has expanded its administration area since the sixties.

In 1990 the Health Department Administrative division had six units which were the following:

1) Office Of The Commissioner

2) Office Of The Deputy Commissioner

3) Bureau Of Management And Budget

4) Bureau Human Resources Management

5) Bureau Of Fiscal Management

6) Bureau Of Purchase & General Services

The 1990 ADMINISTRATIVE DIVISION had its own personnel, expenses and revenues. In 1980 the "ADMINISTRATIVE DIVISION" of the nineties was called HEALTH ADMINISTRATIVE SUPPORTIVE SERVICES DIVISION. In comparison with the 1990 Administrative Division, the 1980 Administrative Supportive Services Division did not breakdown units in its budget. The Administrative Supportive Services Division had its own personnel, expenditures and revenues.

In 1970 there was no Administrative Division or unit like 1990 and 1980 adopted budgets, but from its personnel it can be said that there were about twenty five people dedicated to "administrative" activities.

By 1960 there were fourteen people dedicated to "Administrative Services".

Table 5-35 compares administrative staff through the thirty year period.

TABLE5-35
Administrative Personnel
Nassau County Health Department

	1960	1970	1980	1990
Administrative	14	25	13	16
Technicians	88	117	8	—
Office Services	91	140	38	40
Aides	—	—	3	—
Maintenance	21	15	—	5
Public Relations	1	1		
TOTAL	214	298	62	62

Environmental Health

The following lines show the evolution of the Environmental Health Division.

ENVIRONMENTAL HEALTH is the second division in the 1990 budget and it constituted six units:

1) Administration-Environmental Programs

2) Bureau Of Air Quality Management

3) Bureau Of Land Resources Mgmt

4) Bureau Of Water Pollution

5) Bureau Of Water Supply

6) Bureau Of Environmental Sanitation

This division in the 1990 adopted budget had its own personal expenditures and revenues.

In 1980 there were basically two divisions that carried out the principal functions of the 1990 Environmental Health Division:

1) Health Environmental Quality and
2) Health Environmental Sanitation

In 1970 and 1960 there was not a division or unit concerned with Environmental Health, but from the personnel breakdown it is possible to show that the

1960 and 1970 Health Department had personnel dedicated to this area.

Table 5-36 shows the personnel that each decade has noted for this function. In case of the 1980 data it is referred to the Environmental Quality Division and the Health Environmental Sanitation.

Peak employment in this area occurred in 1970. After 1970 there has been a steady decline.

Laboratory Research Division

The next division of the 1990 Budget is LABORATORY RESEARCH. This division was broken down into three units;

1) Director & Ancillary Srvcs
2) Clinic Labs & Biomed. Research
3) Environmental Health Labs

In 1980 there was a division called HEALTH LABS & RESEARCH, which basically had its own personnel, revenues and expenditures.

TABLE 5-36
Environmental Health's Technicians 1960-1990
Nassau County Health Department

	1990	1980	1970	1960
Air Pol. Tech. I	1	1	—	—
Air Pol. Tech. II	—	1	2	—
Air Pol. Tech. III	—	4		—
Air Pol. Ctl Engr I	—	1	1	—
Air Pol. Ctl Engr II	—	4	2	—
Air Pol. Ctl Engr III	—	1	3	—
Pub Hlth Engr I	8	6	5	3
Pub Hlth Engr II	5	8	3	3
Publ Hlth Engr III	2	3		5
Pub Hlth Engr IV	4	—		1
Hydrologist	1	—	—	—
Electronic Tech I	1		—	1
Electronic Tech II	—	1	—	—
Marine Biologist	1	1	—	—
Sanitarian Trainee	—	6	—	—
Sanitarian I	32	30	33	24
Sanitarian II	31	33	10	5
Sanitarian III	7	6	4	6
Sanitarian IV	5	3	2	3
Sanitarian V	1	—	—	—
Rabies Control Insp.	—	1	—	5
Public Health Vet.	—	—	—	1
Dog Warden	—	—	—	1
Rabies Treatment	—	—	—	1
TOTAL	99	110	140	59

In 1960 and 1970 there was no division or unit dedicated to this activity but there was personnel hired as sanitarians and air pollution technicians that could have been the origin of the Laboratory Research Division of the eighties and nineties.

The 1970 and 1960 personnel for the Laboratory and Research function has not been considered in Table 5-37 since some of the 1970 and 1960 personnel that could be assigned to this function, such as Air Pollution Technicians and Sanitarians has already been considered as personnel of the Environmental Health Division.

Personal Health

The next division in the 1990 budget is Personal Health which was divided into thirteen units:

1) Public Health

2) Dep Comm Community Health Svcs

TABLE 5-37
Laboratory Research Technical Personnel 1990-1980
Nassau County Health Department

	1990	1980
Air Pollution Ctrl Chemist II	1	2
Air Pollution Ctrl Tech II	—	1
Environmental Health Chemist I	2	2
Environmental Health Chemist II	3	2
Chemist	6	4
Organic Chemist I	2	2
Organic Chemist II PT	1	1
Library Assistant	—	1
Environmental Health Biologist II	2	—
Electronic Technician II	1	—
Lab Assistant Part-Time	—	2
Lab Assist I	9	17
Lab Assist I Seasonal	—	7
Lab Assist II	7	4
Lab Tech I Seasonal	6	4
Lab Tech I Part-Time	4	—
Lab Tech I	5	
Lab Tech II	4	
Med Tech I	5	
Med Tech II	5	
Med Tech III	3	
Res Microbiologist	—	1
Biochemist I	—	1
Biochemist II	1	—
Biochemist III	1	1
TOTAL	70	78

personnel that each of the four Adopted Budgets have had overall through a thirty year period in order to given an idea of the total number in personnel of the Nassau County Health Department Structure.

From this table it is possible to observe that the number of personnel in the last twenty years has been fairly constant. In 1960 the personnel was much smaller due to the limited amount of functions performed.

Evolution

The next lines show an evolutionary process of the Nassau County Health Department through a thirty year period. The 1990 budget structure of the Nassau County Health Department has been chosen to serve as a base for the evolution, since its main divisions were compared with each of the three remaining budget maps. In other words each of the 1990 main divisions were compared with the 1980 principal divisions to see if they were part of the Nassau County Health Department during the eighties. The second step was to compare the 1970s and 1960s personnel with the 1980s and 1990s main divisions and its personnel since the 1970s and 1960s did not contain divisions in their adopted budget.

Administration

From the analysis of the thirty year period it is possible to conclude that the Nassau County Health Department has expanded its administration area since the sixties.

In 1990 the Health Department Administrative division had six units which were the following:

1) Office Of The Commissioner

2) Office Of The Deputy Commissioner

3) Bureau Of Management And Budget

4) Bureau Human Resources Management

5) Bureau Of Fiscal Management

6) Bureau Of Purchase & General Services

The 1990 ADMINISTRATIVE DIVISION had its own personnel, expenses and revenues. In 1980 the "ADMINISTRATIVE DIVISION" of the nineties was called HEALTH ADMINISTRATIVE SUPPORTIVE SERVICES DIVISION. In comparison with the 1990 Administrative Division, the 1980 Administrative Supportive Services Division did not breakdown units in its budget. The Administrative Supportive Services Division had its own personnel, expenditures and revenues.

In 1970 there was no Administrative Division or unit like 1990 and 1980 adopted budgets, but from its personnel it can be said that there were about twenty five people dedicated to "administrative" activities.

By 1960 there were fourteen people dedicated to "Administrative Services".

Table 5-35 compares administrative staff through the thirty year period.

TABLE5-35
Administrative Personnel
Nassau County Health Department

	1960	1970	1980	1990
Administrative	14	25	13	16
Technicians	88	117	8	—
Office Services	91	140	38	40
Aides	—	—	3	—
Maintenance	21	15	—	5
Public Relations	1	1		
TOTAL	214	298	62	62

Environmental Health

The following lines show the evolution of the Environmental Health Division.

ENVIRONMENTAL HEALTH is the second division in the 1990 budget and it constituted six units:

1) Administration-Environmental Programs

2) Bureau Of Air Quality Management

3) Bureau Of Land Resources Mgmt

4) Bureau Of Water Pollution

5) Bureau Of Water Supply

6) Bureau Of Environmental Sanitation

This division in the 1990 adopted budget had its own personal expenditures and revenues.

In 1980 there were basically two divisions that carried out the principal functions of the 1990 Environmental Health Division:

1) Health Environmental Quality and
2) Health Environmental Sanitation

In 1970 and 1960 there was not a division or unit concerned with Environmental Health, but from the personnel breakdown it is possible to show that the

1960 and 1970 Health Department had personnel dedicated to this area.

Table 5-36 shows the personnel that each decade has noted for this function. In case of the 1980 data it is referred to the Environmental Quality Division and the Health Environmental Sanitation.

Peak employment in this area occurred in 1970. After 1970 there has been a steady decline.

Laboratory Research Division

The next division of the 1990 Budget is LABORATORY RESEARCH. This division was broken down into three units;

1) Director & Ancillary Srvcs
2) Clinic Labs & Biomed. Research
3) Environmental Health Labs

In 1980 there was a division called HEALTH LABS & RESEARCH, which basically had its own personnel, revenues and expenditures.

TABLE 5-36
Environmental Health's Technicians 1960-1990
Nassau County Health Department

	1990	1980	1970	1960
Air Pol. Tech. I	1	1	—	—
Air Pol. Tech. II	—	1	2	—
Air Pol. Tech. III	—	4		—
Air Pol. Ctl Engr I	—	1	1	—
Air Pol. Ctl Engr II	—	4	2	—
Air Pol. Ctl Engr III	—	1	3	—
Pub Hlth Engr I	8	6	5	3
Pub Hlth Engr II	5	8	3	3
Publ Hlth Engr III	2	3		5
Pub Hlth Engr IV	4	—		1
Hydrologist	1	—	—	—
Electronic Tech I	1		—	1
Electronic Tech II	—	1	—	—
Marine Biologist	1	1	—	—
Sanitarian Trainee	—	6	—	—
Sanitarian I	32	30	33	24
Sanitarian II	31	33	10	5
Sanitarian III	7	6	4	6
Sanitarian IV	5	3	2	3
Sanitarian V	1	—	—	—
Rabies Control Insp.	—	1	—	5
Public Health Vet.	—	—	—	1
Dog Warden	—	—	—	1
Rabies Treatment	—	—	—	1
TOTAL	99	110	140	59

In 1960 and 1970 there was no division or unit dedicated to this activity but there was personnel hired as sanitarians and air pollution technicians that could have been the origin of the Laboratory Research Division of the eighties and nineties.

The 1970 and 1960 personnel for the Laboratory and Research function has not been considered in Table 5-37 since some of the 1970 and 1960 personnel that could be assigned to this function, such as Air Pollution Technicians and Sanitarians has already been considered as personnel of the Environmental Health Division.

Personal Health

The next division in the 1990 budget is Personal Health which was divided into thirteen units:

1) Public Health

2) Dep Comm Community Health Svcs

TABLE 5-37
Laboratory Research Technical Personnel 1990-1980
Nassau County Health Department

	1990	1980
Air Pollution Ctrl Chemist II	1	2
Air Pollution Ctrl Tech II	—	1
Environmental Health Chemist I	2	2
Environmental Health Chemist II	3	2
Chemist	6	4
Organic Chemist I	2	2
Organic Chemist II PT	1	1
Library Assistant	—	1
Environmental Health Biologist II	2	—
Electronic Technician II	1	—
Lab Assistant Part-Time	—	2
Lab Assist I	9	17
Lab Assist I Seasonal	—	7
Lab Assist II	7	4
Lab Tech I Seasonal	6	4
Lab Tech I Part-Time	4	—
Lab Tech I	5	
Lab Tech II	4	
Med Tech I	5	
Med Tech II	5	
Med Tech III	3	
Res Microbiologist	—	1
Biochemist I	—	1
Biochemist II	1	—
Biochemist III	1	1
TOTAL	70	78

3) Office Of Public Health Education

4) Office Of Communication Media Svr

5) Chronic Disease Control

6) Std Contrl Program

7) Infectious Disease Control

8) Office Of Emergency Medcl Svcs

9) Maternal & Child Health

10)Bureau Of Home Care Svcs

11)Office Of Public Health Nutrition

12)Mammography Screening Program

13)Community Health Centers

In 1980 there were two divisions with similar personnel to the 1990 Personal Health Division:

1) Personal Health Services
2) Preventive Health Services

Each of these two divisions contains their own personnel, expenses and revenues, however in 1960 and 1970 there were personnel that had similar responsibilities to the 1990 and 1980 Personal Health Division so it is possible to conclude that the origin of the Personal Health Division was in the seventies and sixties. Table 5-38 presents data referred to the PERSONAL HEALTH DIVISION from 1960 to 1990.

This division has shown a stability in employment after a large increase during the sixties.

TABLE 5-38
Personal Health Technical Personnel 1960-1990
Nassau County Health Department

	1990	1980	1970	1960
Research Aide	1	-	-	-
Library Asst	1	-	1	-
Librarian	1	1	1	-
Phys Therapist I	1	2	3	-
Phys Therapist II	1	2	-	-
Phys Therapist III	1	-	-	-
Speech Therapist I	-	2	2	-
Speech Therapist II	-	3	-	-
Occup Therapist II	-	1	1	-
Speech Pathologist II	1	-	-	-
Physical Medical Rehab Coord	1	-	-	-
Lab Tech I Part-Time	1	-	-	-
Lab Tech I	1	2	-	-
Exg Tech	-	1	-	-
X-Ray Technician Part-Time	-	-	-	-
X-Ray Technician I	2	1	7	1
X-Ray Technician II	4	-	4	-
X-Ray Technician III	-	2	-	-
X-Ray Technician IV	-	-	1	-
Clinician Part-Time	-	-	3	-
X-Ray Coordinator II	-	1	-	-
Medical Assistant	5	-	-	-
Dental Assistant	5	4	-	-
Dental Hygienist I	3	3	-	-
Dental Hygienist II	-	1	-	-
Dentist	-	2	-	-
Public Health Nutr I	3	1	1	1
Public Health Educ I	7	-	4	-
Public Health Educ II	1	1	-	-
Public Health Admin II	-	1	-	-
Coord of Out-Patient Serv.	1	1	-	-
Med Soc. Worker I	2	-	-	2
Med Soc. Worker II	1	-	5	-
Med Soc. Worker III	-	1	2	-
Public Hlth Infant Prg Of.	-	1	-	-
Social Hlth Investigator	-	1	-	-
Illustrator I	-	-	1	1
Illustrator II	-	1	1	-
Pub. Hlt. Soc. Wkr.	-	-	3	-
Pub. Hlt. Soc. Wkr.	-	-	1	-
Caseworker I	-	-	1	1
Clinicians Orthop.	-	-	-	1
Clinicians Polio	-	-	-	1
Clinicians Other	-	-	-	9
TOTAL	44	36	43	9

1990s Medical Examiner Division

The next portion of the 1990 adopted budget is the Medical Examiner Division. The Medical Examiner Division is totally new to the Health Department structure. It was a separate department earlier. This new division contains four units:

1) Administration
2) Forensic Medicine
3) Laboratories
4) Custodial Services

Table 5-39 shows the employment in the Medical Examiner Division.

Budgetary Development

From the analysis of Nassau County Health Department through the thirty year period it is possible to summarize that:

TABLE 5-39
Medical Examiner Technical Personnel 1990
Nassau County Health Department

	1990
Administrative Assistant	1
Forensic Histo-Technologist I	1
Forensic Histo-Technologist II	1
Forensic Histo-Technologist III	1
Med Photographer	1
Forensic Serologist	1
Forensic Serologist	1
Forensic Toxicologist I	2
Forensic Toxicologist II	3
Forensic Toxicologist III	2
Forensic Pathologist Asst I	1
Forensic Pathologist Asst II	7
Forensic Pathologist Asst III	1
Forensic Pathologist Asst I	1
Med Recds Asst	2
Forensic Med Inv I	5
Forensic Med Inv II	2
Forensic Med Inv III	1
TOTAL	34

First: The ADMINISTRATIVE FUNCTION has increased its personnel through the thirty year period with the organization as a division since the 1980 adopted budget.

Second: The ENVIRONMENTAL HEALTH function has appeared through the thirty year period, from 1960 to 1990. In 1960 there was not a division dedicated to this function but there were personnel specialized in this field. The same conclusion can be applied to the 1970 Nassau County Health Department Structure where it is possible to find technicians dedicated to this function.

In 1980, the Health Department of Nassau County had two divisions dedicated to the Environmental Health function:

1) Health Environmental Quality and
2) Health Environmental Sanitation.

By 1990 the Health Department Structure had a division called "Environmental Health" which had six units.

Third: From the analysis of the Health Department Structure through the thirty year period it has been found that the LABORATORY & RESEARCH division did not appear in the 1960 structure nor in the 1970 Health Department Structure. But there is personnel like sanitarians and air pollution technicians that could have the origin of the Laboratory & Research Division of the eighties and nineties.

In 1980 the Health Department structure contained the Health Labs & Research Division and in 1990 the division dedicated to this activity was called "Laboratory Research" with three units:

1) Director & Ancillary Svcs.
2) Clin. Labs & Biomed Research.
3) Environmental Health Research.

Fourth: The PERSONAL HEALTH function has appeared through the thirty year period. In 1960 and 1970 the Personal Health function was not designated as a division in the Health Department structure but from the analysis of its personnel it can be concluded that the Personal Health function has been part of the Nassau County Health Department since the sixties. By 1980, the Nassau County Health Department structure showed Personal Health as a division. In the 1980 adopted budget there were two divisions which were dedicated to the Personal Health function:

1) Health Personal Health and
2) Health Preventive Health Services.

By 1990 the two 1980s divisions became one called Personal Health with thirteen units.

Fifth: The MEDICAL EXAMINER DIVISION of the 1990 Health Department did not appear in the 1980 adopted budget or in the 1970 and 1960 personnel.

From this study it is possible to observe that the personnel which appeared in 1960 and 1970 budget were the base for the 1980 and 1990 Health Department Structure since most of the personnel that appeared in the 1960 and 1970 Budget have been an essential part of the latest Budget Maps. Nevertheless there are some functions or programs in the sixties, seventies and eighties that

have been dropped from the 1990s Nassau County Health Department Structure.

Dropped Functions

The following are the functions that have been dropped from the 1990s Nassau County Health Department Structure:

Health Adult Poliomyelitis. - From the analysis it has been observed that Health Adult Poliomyelitis was part of the expenditures in 1960. In the 1970 budget there was not a program for Health Adult Poliomyelitis. But there is some personnel that would indicate the presence of this function. By 1980, the Health Department contained a division called "Adult Poliomyelitis" but this division only had expenditures and revenues and was in the process of being phased out.

Health Hospital Inspection Team. - This is the name of a 1980 division. This division had similar personnel to the 1960 and 1970 Personal Health staff. By 1990 the Nassau County Health Department structure did not have a Health Hospital Inspection Team as a division but its personnel was incorporated in the 1990 Personal Health Division.

Drug & Control Addiction. - This 1980 division no longer appeared in 1990 budget since it became a separate department. It has also not been found in the 1970 and 1960 personnel.

Ringworm Scalp Treatment. - This is a function from the 1960 budget than no longer appears in the 1970, 1980, and 1990 budget.

Medical Rehabilitation Physically Handicapped Children. - This was a program of the 1960 Budget. By 1970 this program was dropped, but from the 1970 personnel it can be argued that the Health Department had personnel dedicated to this function. By 1980 there was a division called Health Medical Rehabilitation which seems to be related to the 1960 program "Handicapped Children". By 1990 it appears that Health Medical Rehabilitation Division of the 1980 budget was part of the Personal Health Division.

Expenses Of Personnel Through The Thirty Year Period

The expenses in personnel of each adopted budget have been compared in order to get an idea how the salaries and number of personnel have changed through the thirty year period.

Table 5-40 presents the expenses in personnel by class of employer.

The Administrative Personnel: This personnel is concerned with the performance of executive duties. In other words it is the personnel related to the execution of public policy.

The Technical Personnel: The Technical Staff in the Health Department is characterized for having special and usually practical knowledge of a mechanical or scientific subject related with the health Sciences.

Physician: This personnel is noted as persons skilled in the art of healing.

Nurses: A person who is skilled or trained in caring for the sick or infirm under the supervision of a physician.

Maintenance: This personnel is part of the upkeep of property or equipment of the Health Department.

Office Services: This personnel is referred to as a place in which the functions such as consulting, record keeping, clerical work of the public officers are performed.

The other types of employees are Aides and Trainees which carry on the duty of assisting the technical staff.

Community Personnel: This name is for workers who give services of the Health Department to communities.

The amount presented in Table 5-40 includes the total expenses in salaries by divisions for the 1980 and 1990 adopted budgets. The personnel breakdown was used for 1960 and 1970.

Most of the highest expenditures were in 1980 and 1990. Nurses and Aides were an exception with a decline from 1970-90. Office Services were the same for 1970-1990 and maintenance increased in 1990.

TABLE 5-40
Expenditures In Personnel 1960-1990

	1960	1970	1980	1990
Administrative	398,439.12	1,030,835.3	1,831,912.39	2,162,777.04*
Technical	1,668,091.89	3,228,453.14	5,787,841.40	6,307,901.28
Physician	135,479.88	54,447.58	911,878.99	1,158,441.12
Nurses	23,178,366.0	3,800,365.58	3,176,279.04	2,811,221.28
Maintenance	134,537.67	238,229.64	228,036.60	469,162.80
Office Services	318,360.00	2,272,350.96	2,113,233.50	2,501,177.04
Other	—	1,858,944.78	—	1,225,952.64
Miscellaneous	—	34,606.00	—	—
Aides	—	470,085.00	606,777.49	425,535.84
Trainees	—	—	—	467,642.16
Community	—	—	103,279.50	170,835.84

*The amounts presented above are in 1983 constant dollars.

Technical Salaries by Division.

In the period between 1960 and 1990, it was not possible to break down the departments by divisions. This breakdown was only available in 1980 and 1990. Therefore, in order to make some comparison over a thirty year period, it was necessary to look at the proportion of employees that could be related to a specific function. For example, Environmental Health and Laboratory Research has reported close to half of the budget during the time period. Personal Health reported one-quarter of the labor costs in 1960 and 1970, and a somewhat lesser amount in the 1980s and 1990's, since an additional category of Preventive Health Services existed in 1980.

In examining the division breakdown for 1980 and 1990,the top category of expenditures is for Personal Health, followed by Environmental Health. Laboratories and Research and the Medical Examiner were the other larger proportions. The portion dedicated to Administrative showed a small percentage decline between 1980 and 1990.

Tables 5-41 through 5-43 show the type of technicians and how much of the total appropriation was dedicated to their salaries in each of the adopted budgets.

Table 5-44 and Charts 5-33 through 5-38 show the total expenditures of the Health Department from 1960 to 1990. The largest budget increase occurred between 1960 and 1970 with a more stable pattern afterwards. The amount of federal and state aid has fluctuated greatly with the peak aid in 1970 and lowest amounts in 1960 and 1980. Fees and other charges peaked in 1980.

TABLE 5-41
Environmental Division 1960-1990

Position	#	1990	#	1980	#	1970	#	1960
Air Pollution Ctl Tech I	—	—	1	$21,930	—	—	—	—
Air Pollution Ctl Tech II	1	$25,485	1	$3,920	2	$41,353	—	—
Air Pollution Ctl Tech III	—	—	4	$20,728	—	—	—	—
Hydrogeologist I	1	$19,460	—	—	—	—	—	—
Air Pollution Ctl Eng I	—	—	1	$30,493	1	$29,850	—	—
Air Pollution Ctl Eng II	—	—	4	$157,116	3	$127,186	—	—
Air Pollution Ctl Eng III	—	—	1	$42,450	1	$46,764	—	—
Pub. Health Eng. I	8	$218,206	6	$152,678	5	$219,303	3	$56,400
Pub. Health Eng. II	5	$183,540	8	$250,194	3	$101,814	3	$64,831
Pub. Health Eng. III	2	$83,910	3	$115,197	4	$172,176	5	$137,794
Pub. Health Eng. IV	4	$181,806	—	—	1	$50,614	1	$38,812
Electronic Tech. I	1	$17,230	—	—	—	—	—	—
Electronic Tech. II	—	—	1	$17,785	—	—	—	—
Marine Biologist	1	$35,554	1	$33,286	—	—	—	—
Sanitarian I	32	$708,226	30	$690,208	33	$765,882	24	$371,264
Sanitarian II	31	$909,207	33	$903,636	10	$277,054	5	$94,122
Sanitarian III	7	$227,025	6	$178,148	4	$128,478	6	$96,800
Sanitarian IV	5	$190,454	3	$104,686	2	$75,160	3	$57,657
Sanitarian V	1	$47,245	—	—	—	—	—	—
Veterinarian	—	—	—	—	—	—	1	$26,712
Sanitarian Trainee	—	—	6	$105,003	—	—	—	—
Rabies Control Inspector	—	—	1	$17,532	—	—	5	$65,409
Dog Warden	—	—	—	—	—	—	1	$827
Rabies Treatment	—	—	—	—	—	—	1	$331
Meat Inspector	—	—	—	—	—	—	2	$36,234
Totals	99	$2,847,348	110	$2,844,990	69	$1,945,634	60	$1,047,192
Percentage Change from Previous Year	—	0%	—	46%	—	86%	—	—

All figures are in 1983 Dollars

TABLE 5-42
Laboratory Research Personnel 1960-1990

Position	#	1990	#	1980
Air Pollution Ctl Chst II	1	$35,553	2	$63,734
Environmental Health Ch. I	2	$45,409	2	$46,701
Environmental Health Ch. II	3	$97,712	2	$54,880
Chemist	6	$111,857	4	$74,200
Organic Chemist I	2	$56,713	2	$45,382
Organic Chemist II (PT)	1	$40,476	1	$31,816
Organic Chemist III	2	$71,245	—	—
Environ. Health Biologist	2	$53,808	—	—
Electronic Tech II	1	$22,708	—	—
Lab Asst. I	9	$120,496	19	$224,689
Lab Asst. II	7	$109,991	4	$58,523
Lab Tech. I (seas)	6	$10,303	4	$6,631
Lab Tech. I (PT)	4	$27,700	—	—
Lab Tech. I	5	$72,426	10	$144,819
Lab Tech. II	4	$78,362	5	$92,553
Med Tech. I	5	$93,354	5	$99,445
Med Tech. II	5	$131,751	3	$74,137
Med Tech. III	3	$106,660	3	$99,858
Bio Chemist II	1	$40,545	1	$29,022
Bio Chemist III	1	$45,343	1	$41,050
Library Assist.	1	$9,972	—	—
Lab Assist. I Seas	—	—	7	$9,520
Res Microbiologist	—	—	1	$31,961
Air Pollution Ctrl. Tech. II	—	—	1	$22,842
Totals	71	$1,382,384	77	$1,251,763
Percentage Change from Previous Year	—	10%	—	—

All figures are in 1983 Dollars

TABLE 5-43
Personal Health Division 1960-1990

Position	#	1990	#	1980	#	1970	#	1960
Research Aide	1	$16,470	—	—	—	—	—	—
Library Assistant	1	$17,901	—	—	1	$18,293	—	—
Librarian I	1	$18,503	1	$16,759	1	$18,123	—	—
Phys. Therpst. I	1	$22,708	2	$35,569	—	—	—	—
Phys. Therpst. II	1	$27,595	2	$49,501	3	$72,585	—	—
Phys. Therpst. III	1	$29,917	—	—	—	—	—	—
Speech Pathologist I	—	—	2	$49,501	—	—	—	—
Speech Pathologist II	1	$28,699	3	$84,031	2	$44,860	—	—
Phy. Med. Reh. Coord.	1	$35,554	—	—	—	$35,554	11	$173,135
Lab Tech I	1	$6,925	—	—	—	—	—	—
Lab Tech I (PT)	1	$14,370	2	$28,262	—	—	—	—
XRay Tech I (PT)	2	$20,275	1	$3,718	7	$26,620	1	$6,546
XRay Tech I	—	—	1	$14,444	—	—	1	$13,224
XRay Tech II	—	—	—	—	4	$69,205	—	—
XRay Tech III	—	—	2	$46,701	—	—	—	—
XRay Tech IV	—	—	—	—	1	$25,049	1	$16,861
XRay Tech Coordinator	—	—	1	$34,895	—	—	—	—

TABLE 5-43 (Cont'd.)

Position	#	1990	#	1980	#	1970	#	1960
Radiologist (PT)	—	—	—	—	1	$34,364	—	—
Biostatistician	—	—	—	—	1	$26,322	—	—
Information Specialist	—	—	—	—	1	$42,984	—	—
Medical Assistant	5	$88,125	1	$17,071	—	—	—	—
Dental Assistant	5	$67,117	4	$51,924	—	—	—	—
Dental Hygienist I	—	—	3	$40,819	—	—	—	—
Dental Hygienist II	3	$56,204	1	$19,508	—	—	—	—
Dentist	3	$138,825	2	$86,648	—	—	—	—
Pub. Health Nutri,,	4	$105,764	1	$25,836	1	$25,049	1	$17,786
Pub. Health Educ. I	7	$150,595	—	—	4	$95,096	—	—
Pub. Health Educ. II	1	$35,553	1	$30,448	1	$27,721	—	—
Pub. Health Admin. I	—	—	1	$33,177	—	—	—	—
Coord. of Outpat. Serv	1	$32,571	1	$30,493	—	—	—	—
Med. Socl. Worker I	2	$43,836	—	—	—	—	—	—
Med. Socl. Worker II	1	$23,338	—	—	—	—	—	—
Med. Socl. Worker III	—	—	1	$29,290	2	$55,166	2	$31,209
Social Health Invstgr.	—	—	1	$19,191	—	—	—	—
Illustrator I	1	$25,485	—	—	1	$20,519	1	$12,464
Illustrator II	—	—	1	$23,859	1	$23,017	—	—
Resources Intro.	—	—	—	$75,888	—	—	—	—
Occupational Therpst. II	—	—	1	$24,751	1	$23,017	—	—
Exg. Tech. I	—	—	1	$16,086	—	—	—	—
Public Hlth Inf. Prg.	—	—	1	$34,895	—	—	—	—
Clinicians	—	—	—	—	—	—	4	$125,066
Clinicians (PT)	—	—	—	—	3	$100,551	—	—
Social Worker Asst. I	—	—	—	—	3	$61,562	—	—
Social Worker Asst. II	—	—	—	—	1	$25,371	—	—
Caseworker I	—	—	—	—	1	$25,531	2	$33,721
Case Spvs. II	—	—	—	—	1	$31,363	1	$16,133
Exhibits Tech. I	—	—	—	—	1	$21,492	1	$14,613
Exhibits Tech. II	—	—	—	—	1	$25,371	—	—
Stationary Engr. II	—	—	—	—	1	$21,155	—	—
APPR Engineer Aide	—	—	—	—	—	—	1	$7,260
Syphilis Treatment	—	—	—	—	—	—	1	$2,645
Med. Report & Vaccin.	—	—	—	—	—	—	1	$26,448
Medical Consultants	—	—	—	—	—	—	1	$15,704
Medical Clerk	—	—	—	—	—	—	2	$32,729
Medical Stenographer	—	—	—	—	—	—	2	$23,836
Totals	45	$1,006,330	38	$923,265	45	$960,386	39	$697,512
Percentage Change from previous year	—	9%	—	-4%	—	38%	—	—

All figures are in 1983 Dollars

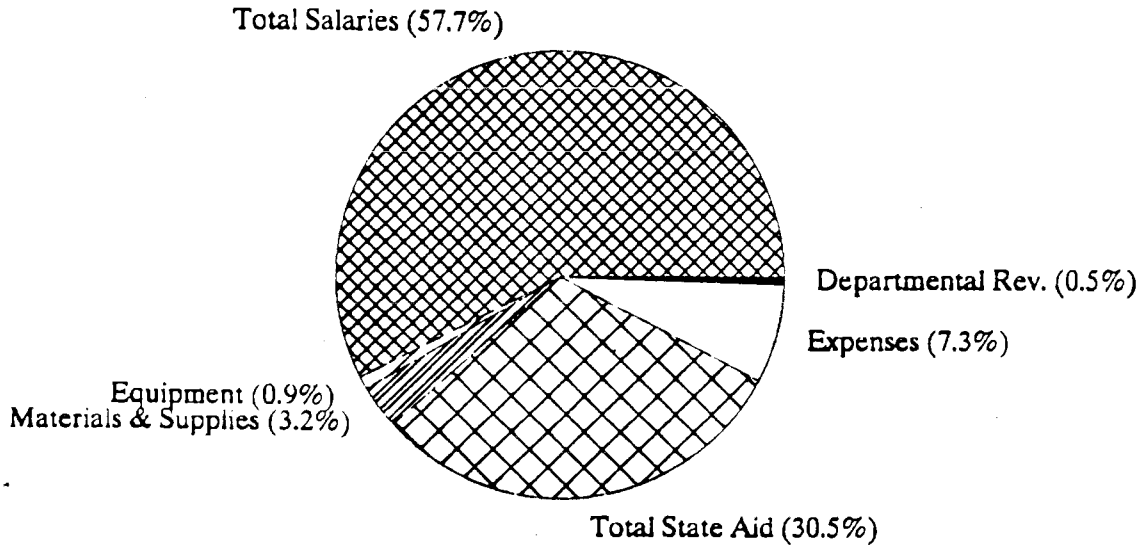
TABLE 5-44
Expenditures, Revenues and Inputed Tax Requirements of Selected, General Fund Programs
Nassau County 1960, 1970, 1980, 1990 (Thousands of Constant 1983 Dollars)

	Expenditures	*State Aid*	*Federal Aid*	*All Other Revenue*	*Inputed Tax Requirement*
HEALTH DEPT BUDGET					
1960	7,557	3,811	—	119	3,567
1970	16,735	9,205	907	1,290	5,333
1980	14,872	5,637	211	2,845	6,079
1990	17,133	7,011	—	1,949	8,173

Chart 5-33

NASSAU COUNTY HEALTH DEPARTMENT

1960

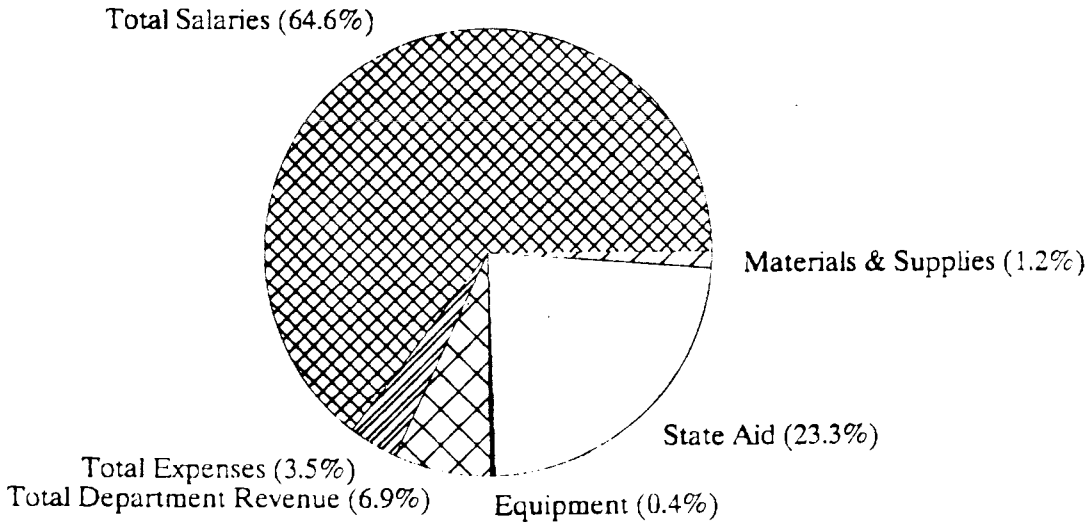


Permits & Licences was $760

Chart 5-34

NASSAU COUNTY HEALTH DEPARTMENT

1970

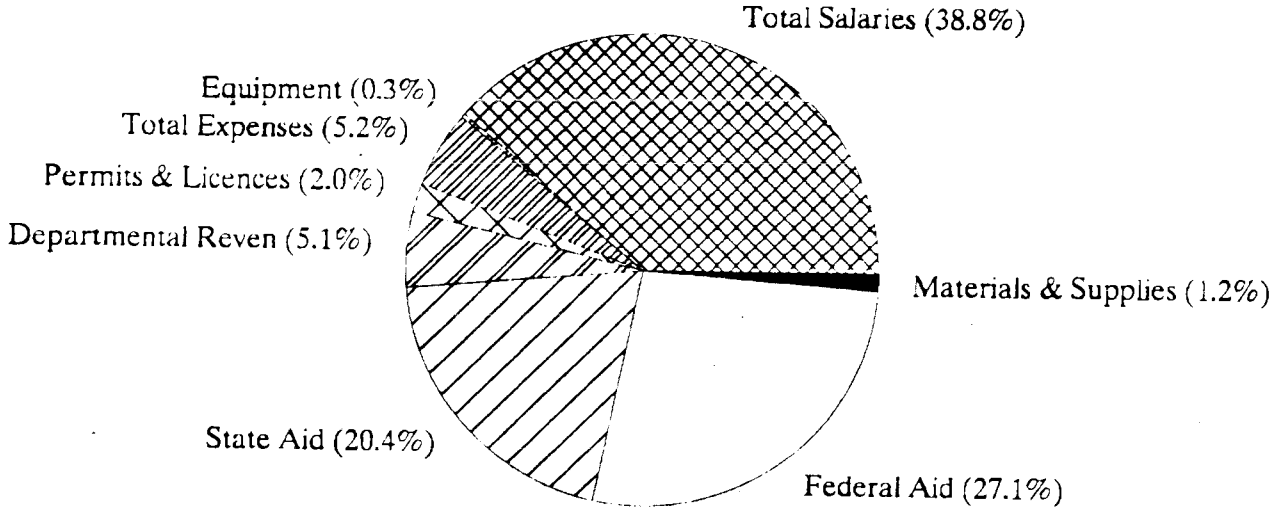


Federal Aid was approx. $6,000

Chart 5-35

NASSAU COUNTY HEALTH DEPARTMENT

1980



Fines & Forfeits, Rent & Recoveries =$1,210

Chart 5-36

NASSAU COUNTY HEALTH DEPARTMENT

1990

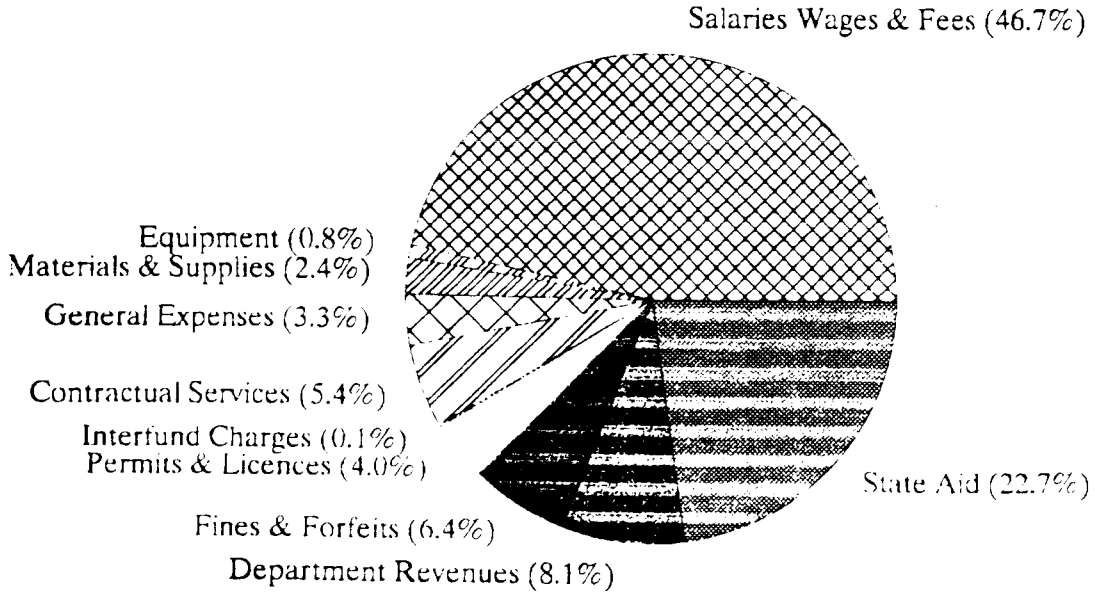


TABLE 5-45
1990 Nassau County Health Department Total Personnel By Each Division

	Admi.	*Environ. Lab.*	*Pers. Med.*	*Div.*	*Health Res.*	*Health Exami.*
Administrative		16	5	3	19	14
Office Services		40	28	15	84	7
Seasonal		—	—	2	—	—
Part		—	—	2	—	—
Physicians		—	—	1	20	—
Public Relations		1	—	—	—	—
Maintenance		5	1	7	5	4
Technicians		—	99	70	47	34
Aides		—	18	—	24	—
Trainees		—	25	—	—	—
Nurses		—	—	—	111	—
Community		—	—	—	12	—
TOTAL		62	176	100	322	59

TABLE 5-46
1980 Nassau County Health Department Total Personnel By Each Division

*	1	2	3	4	5	6	7	8	9
Office Services	13	38	-	12	7	10	49	11	3
Technicians	61	8	-	49	1	78	30	8	4
Administrative	4	13	-	3	-	14	8	4	2
Aides	8	3	-	8	-	-	34	4	-
Maintenance	-	-	-	4	-	-	4	-	-
Community	-	-	-	-	-	-	2	4	-
Nurses	-	-	-	-	-	-	104	20	4
Aides	-	-	-	-	-	-	34	4	-
Physician	-	-	-	-	-	-	16	1	-
TOTAL	86	62	-	76	8	102	281	56	13

*Number 1 Is Environmental Division
Number 2 Is Adminisupportive Svcs.
Number 3 Is Adult Poliomyelitis
Number 4 Is Environmental Sanitation
Number 5 Is Medical Rehabilitation
Number 6 Is Labs & Research
Number 7 Is Personal Health Svcs.
Number 8 Is Preventive Hlth Svcs.
Number 9 Is Hospital Inspection Team

Chart 5-37

NASSAU COUNTY HEALTH DEPARTMENT 1980
Expenditures by Division

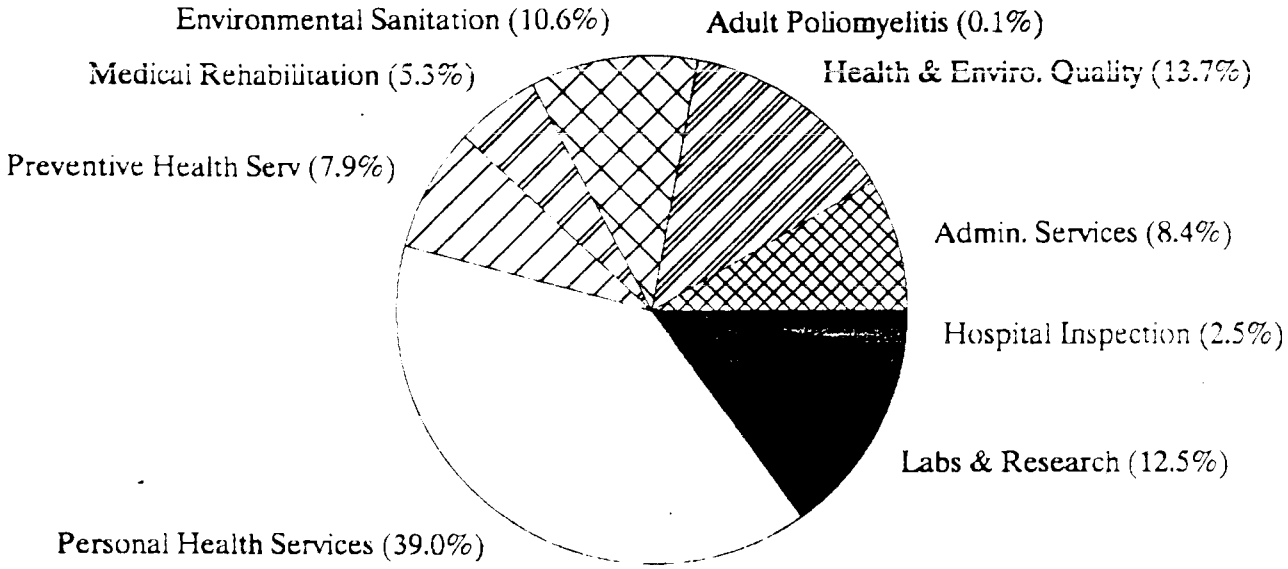
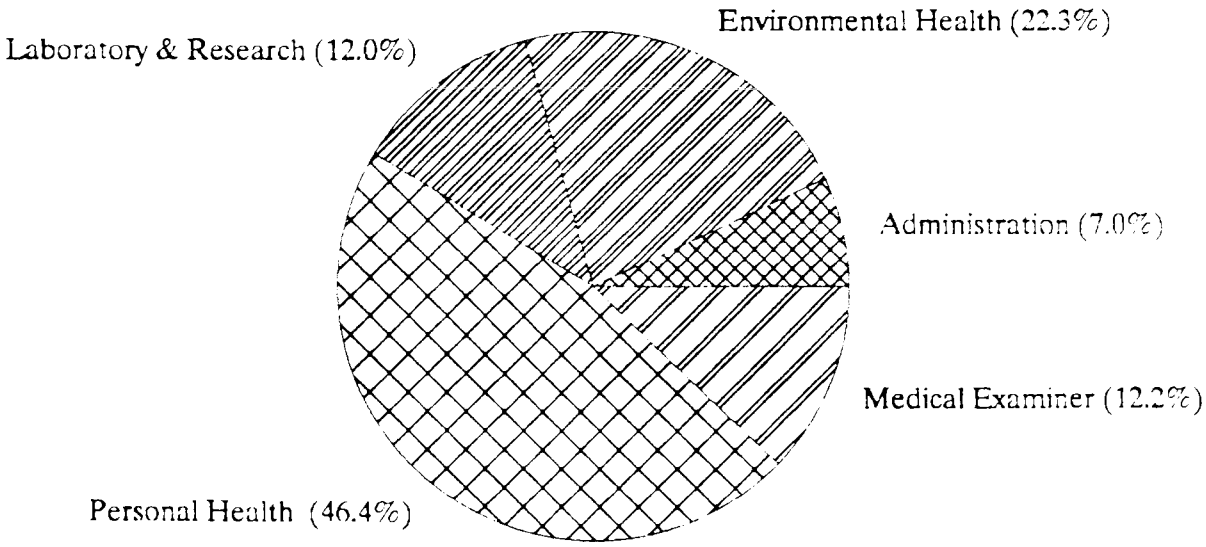


Chart 5-38

NASSAU COUNTY HEALTH DEPARTMENT 1990
Expenditures by Division



SUFFOLK COUNTY 1960-1990

Overview

The Suffolk County Department of Health Services had divisional breakdowns starting in 1960 so that they may be compared over the thirty year period between 1960 and 1990. The top five categories in 1960 were Administration, Tuberculosis Control, Mosquito Control, Public Health, and Mental Health. By 1970, the Public Health category had moved to the top, followed by other, Medical Care and Administration. In the 1980's, primary expenditures were for Patient Care, which reported more than one-third of the total budget. The Disease Control and Environmental Health were second, followed by Mental Health. The 1990 picture again indicated the major expenditure of Patient Care, which is now more than 47% of the total budget and contained the Nursing Home. The categories of Mental Health and Public Health followed.

The general trend has been to put more specialized categories in the budget rather than grouping them under administrative costs. Other categories such as Mosquito Control and Tuberculosis Control are very small portions of the budget, or no longer exist. Unfortunately, a category like Tuberculosis Control, was expected to return to the budget during the 1990's. Starting in 1970, the categories of Public Health and Patient Care have continued to increase. Mental Health has also generally shown an increase. Environmental Health became a significant factor in the budget in 1980. However by 1990, there was a major decline in this area.

Introduction

This report aims to show the evolutionary process of the Health Services Department of Suffolk County through a thirty year period from 1960 to 1990.

This report consists of three substantive parts: a legislative analysis, a budgetary analysis and a personnel analysis. Finally there is a conclusion of the research of the evolutionary process of the Health Services Department for the 1960 to 1990 period.

The Health Services Department of Suffolk County was first formed in 1928, and since then it has become an essential part of the government of Suffolk County. The role of this agency has been to provide a health services and a coordinated health delivery system. Its primary goals have been to improve the quality of local health care, to develop health care programs, to change existing patterns within the health system as needed and to enhance the flexibility of county government in adapting and responding to the pressing health care needs of citizens and the environment of the county.

The department has facilitated increased continuity, comprehensiveness, availability, and accessibility of health care services, and assured such services to all of the people of the county, particularly those most underserved and least able to pay. In meeting this responsibility, the Department has been able to encourage the development of non governmental health resources and expanded medical care options through alternative sources of care.

In carrying out these functions, the Commissioner for Health Services serves as Chairman of the Board of Health, the Health Facilities Commission, and the Drug Control Authority; and has the power and duty, in addition to such others that may be conferred from time to time by law:

1. to analyze the needs of the county with respect to the matters subject to the jurisdiction of the Department and, after consultation with the county executive to prepare intermediate and long range programs designed to meet such needs and establish priorities for them;

2. to prepare and transmit the budget estimates of the Department as prescribed by law;

3. to supervise the execution and management of all programs, activities and expenditures of the Department;

4. to submit annually to the appropriate state departments for their approval and subsequent state aid, reports of long range goals and specific intermediate range plans as modified since any preceding report, along with a comprehensive proposal for expenditures for services for the next fiscal year which shall include sums to be expanded by the County unit and by voluntary agencies pursuant to contract with such county unit;

5. to enter, with the approval of the county legislature, into contracts for the provision of services and the construction of facilities and to approve private construction projects;

6. to the extent to which the organization of the Department is not prescribed by law, and in accordance with such standards as may be established by the county executive, to organize the Department into divisions, bureaus or offices and make assignments of powers and duties among them and from time to time change such organization and assignments.

Services Provided

The Health Services Department provides the following services through the next divisions.

- Public Health Division. - This division has appeared through the thirty year period of the budgetary analysis that has been done. Consequently its functions are of major importance for the Department and it is possible to conclude that Public Health has the responsibility for:

1. the reporting and control of Tuberculosis, venereal disease, and other infectious and contagious diseases;

2. the providing of Home Health Services to Suffolk residents include nursing visits, physical therapy and other necessary services to homebound patients;

3. the supervision of hospitals, nursing homes and other health-related facilities through periodic surveys and inspections;

4. the enforcing of the provisions of the New York State Public Health Law and Sanitary Code and the Suffolk County Sanitary Code;

5. the promotion of early detection and development of high quality care of children under 21 years who need medical rehabilitation or treatment for certain chronic diseases under the State Program for Physically Handicapped Children;

- The second division that has appeared through the thirty year period of the budgetary analysis is the: Patient Care Services which has had the responsibility for:

1. the providing of diagnostic and therapeutic medical care in maternal and child health to those residents otherwise economically unable to receive these services;

2. the operation and coordination of the County comprehensive ambulatory health care centers and other patient treatment programs including Family Planning, Migrant Health, and the Mobile Health and Dental Van Program;

3. the operation and coordination of the County -operated Methadone Maintenance Clinics and the Detoxification programs administered under the County auspices;

4. the operation and maintenance of the County Nursing Home, formerly known as the Suffolk County Home and Infirmary, for the care of the sick, injured, aged or other infirm persons;

5. the providing of medical care and ancillary services to the County Childrens shelter, Juvenile Home and Prison Program.

6. the providing of medical consultation to the County's Civil Service System

- Community Mental Health Service has also appeared through the thirty year period[20] and has the responsibility for:

1. the providing of mental health services to the residents of Suffolk through both direct sources and contracts with public and private agencies. Included within the services are the treatment of the chronically mentally ill, the mentally retarded, alcoholics and the aged.

- Medical Legal Investigations and Forensic Sciences has the responsibility for:

1. to investigate sudden, accidental, suspicious, violent or unattended deaths by conducting a scientific investigation of the manner and cause of death and reporting its finding to the public and courts;

2. to provide chemical testings of urine samples from the patients of Methadone Clinics to detect the presence of drugs;

3. to administer the Public Health Laboratory and to begin operation of a clinical laboratory in 1975 to handle laboratory tests required by the County's ambulatory Health Care centers.

4. to provide a poison control testing service.

- In addition, the Drug Control Authority operates as a division of the Department. The authority has the responsibility:

1. to develop referral programs for drug abusers;

2. to develop and evaluate preventive drug education programs in the County'

3. to establish youth centers which provide therapeutic counseling. The Department of Health Services provides administrative and financial support for the Authority's programs.

- The Department also has an office of Emergency Medical Services which is responsible for the planning for emergency Health Services and the developing and establishing of a model program for emergency medical services in the County that features improved communications and better training of volunteer ambulance companies.

- One of the divisions that was introduced in the Health Services Department of Suffolk County in the seventies is the Environmental Health Division: the reason is that specific issues of air quality, drinking water quality, radiation control, toxic waste disposal, and sanitation has commanded increasing attention in recent years. Media coverage of these problems has incited public concern and interest to a feverish pitch.

[20] Was an independent department in the 1970 budget.

In response to these needs, the Suffolk County Department of Health Services conducts a wide variety of environmental programs.

By 1979, the Department was given back responsibilities (for Control of Air Pollution, Water Pollution and Industrial Wastes) that had been assigned for years to the former Department of Environmental Control. New initiatives were undertaken, including the expansion and clarification of environmental health regulations and enforcement procedures. The Board of Health adopted a new article in the County Sanitary Code which regulates the storage and handling of hazardous and toxic materials. There is no other set of ordinances like it in the State of New York. It is being considered as a model by other counties in New York and other States with groundwater problems that require strict protective measures. This new article became effective January 1, 1980, and was an auspicious beginning in the field of environmental health protection.

Legislative Analysis

The Department of Health Services was created by Local Law 16 of 1973 under the authority of the New York State Public Health Law, the New York State Mental Health Law and the New York State Municipal Law. Certain sections of the original law were later amended by Local Law 25 of 1973 and Local Laws 12, 13, and 14 of 1974.

The following programs are requested by the New York State Public Health Law.-

a) Bureau of Chest Diseases and Tuberculosis Control. From our budgetary analysis it has been observed that programs dedicated to tuberculosis were very important for the sixties and the seventies. Bureau of Chest Diseases and Tuberculosis Control of Suffolk County Department of Health Services served the county population for their tuberculosis and chest disease problems. The ultimate goal of the tuberculosis program was the elimination of tuberculoid as a public health problem in the county.

b) Physically Handicapped Children's Program. The basic goal of the Physically Handicapped Children's Program was the early detection of physical disabilities and long term diseases and conditions in persons under 21 years of age, and the provision of a diagnostic, treatment and rehabilitative service of a high standard for the affected individuals. The total cost for diagnostic services was paid by New York State Health Department.

c) Public Health Social Work. The legal authority for the Program is the Hospital Code of the State of New York, article 28 of the Public Health Law. It required that social work services be provided in hospitals, nursing homes, and other facilities certified by the State Department of Health directly or through contract with counties such as Suffolk.

d) Bureau of Environmental health Services. General Engineering Unit and Newly-Constructed Private sewage disposal Facilities Program: The unit was responsible for updating the department's standards for the construction of private sewage disposal facilities. Plans for all new sewage disposal systems are reviewed and approved in accordance with standards. Field inspections are made to insure that the construction is in accordance with the approved plans. Final approvals are issued upon satisfactory completion of construction.

e) Newly-Constructed Private Water Supply Facilities Program. The unit establishes standards for all new private water supply facilities within the county. All such facilities are field inspected and an analysis of a water sample from the well is required to final approval of the well as an acceptable source of potable water.

f) Approval of Realty Subdivision Plan Program. The unit enforces the departmental standards for water supply and sewage disposal for all new realty subdivisions within the county. The realty Subdivision Plan Program is defined under Article II, Section 1115 of the New York State Public Law.

g) Swimming Pool Construction and Operation Program: All proposed swimming pools must have plans approved by the unit in accordance with the design criteria set forth in Chapter 6 of the State Sanitary code. Field inspections at various stages of construction of the swimming pool insure that construction is in conformance with approved plans.

h) Bathing Beach Program: The unit performs annual permit inspections of all public bathing beaches; follow-up inspections to obtain corrections were required.

i) Solid Wastes and Scavenger Waste Disposal Program: The unit inspects and places under permit all refuse collection vehicles. The unit inspects all scavenger vehicles and certifies to the New York State Department of Environmental Conservation that they are being maintained in good sanitary condition.
The unit inspects all refuse disposal areas to insure compliance with existing regulations.

j) Radiation Control Unit: The Radiation Control Unit is New York State Health Department certified, to inspect x-ray facilities and x-ray machines in Suffolk County. Minimum inspection frequencies are required by the New York State Department of Health as follows:

- 1. Once a year: hospitals, clinics, radiologists.
- 2. Once every two years: medical nursing homes, chiropractors, dermatologists, non medical.

- 3. Once every three years, dental offices, podiatrists and veterinarians.
- 4. Notification within fifteen days by owners of non-conforming x-ray machines of corrective action plan is required. Failure to comply within the time limit is cause for an administrative hearing.

WATER QUALITY UNIT

k) Public Water Supply Program: The unit performs periodic sampling and evaluates distribution system of public water supplies for sanitary quality of water; performs field testing where necessary. The unit performs periodic inspections of public and quasi-public facilities for compliance with codes and regulation, reviews plans for new or modified water supply facilities; directs corrective measures where required and promotes the upgrading and/or expansion of public water supply facilities. The unit is also vied to educate water treatment plant operators in proper techniques and procedures and provides study courses when necessary.

The unit evaluates public water supplies requesting waivers from mandatory disinfection; processes applications as required and performs qualitative water surveys in problem areas; determines and promotes implement of proper corrective decisions. It also performs periodic sampling of bottled water and making machinery to evaluate sanitary quality, and takes corrective action as required.

l) Recreational Water Quality Program. Performs water quality surveillance sampling at all public bathing beaches; reports findings. Performs annual permit inspection for all public bathing beaches; follow up to obtain corrections where required.

m) Wastewater Treatment Plants Program: Monitor influent and effluent wastewater quality from county-operated sewage plants for compliance with standards. perform periodic inspection of facilities and equipment at county-operated sewage plants for compliance with standards.

n) Food and Mild Sanitation Program: To discharge these responsibilities, the Food and mild Control unit provided continuous surveillance over the food and milk industries. Periodic inspections included a check of raw supplies, the cleanliness of facilities and equipment, an examination of methods of preparation, processing and distribution, and testing of specialized equipment, and collection of product samples. A part of the program of consumer protection included the investigation of suspected food-borne illnesses and other complaints.

o) General Sanitation Program. The unit investigates and takes action on complaints received relating to sewage disposal, refuse storage and disposal, water supplies, sanitation in public places and public health nuisances.

p) Migrant Labor Camps Program. The unit places under permit migrant labor camps and prohibits the occupancy of facilities which do not comply with the New york Sanitary Code. In addition to pre-season inspections, monthly inspections are conducted to insure compliance. Conditions checked include water supply, sewage disposal, soundness of structure, ceiling height, floor space per occupant clothing storage facilities, laundry and bathing facilities, sanitary maintenance and supervision, garbage storage and disposal, heating, hot water supply and the care and maintenance of facilities of the occupants.

Health Department Divisions

Using the data base of the Adopted Legislative Budget for the County of Suffolk from 1960-1990, the evolutionary process of Suffolk County health Services Department from 1960 through 1990 has been outlines. This outline consists of a structural, as well as budgetary analysis, over a thirty year period. In the next lines the structure of each adopted budget will be presented in order to give an idea of which were the main divisions of those years.

1960 ADOPTED BUDGET.

In the structural analysis it was found that the 1960 budget had only five divisions: (See Chart 5-39)

1) Health Department Administrative Division.

2) Public Health Programs
- Physically Handicapped Children
- Adult Poliomyelitis
- Tuberculosis Care and Treatment
- Public Health Laboratory

3) Tuberculosis Hospital

4) Mental Health and

5) Mosquito Control Commission.

Depending on how much money was granted for each division it is possible to classify the importance that each division had in the Health Services Department in 1960.

1. The first division was administration which was appropriated the greatest amount of monies. it received 31.4% from the total adopted budget for 1960.

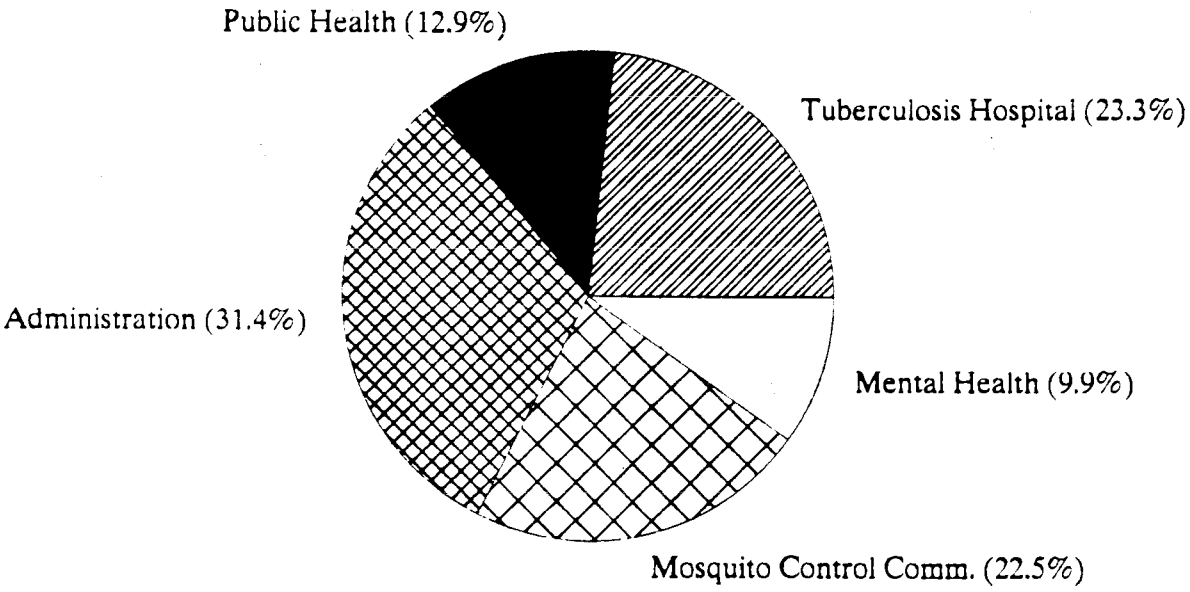
2. The second division was the Tuberculosis Hospital. This division had appropriated 23.3% of the total budget for 1960. From the structural study over the thirty year period we see that this division totally disappears in the three remaining Budgets (1970, 1980, 1990).

3. The third division in importance in the 1960 budget for the Health Services Department was Mosquito Control. Its appropriation consisted of 22.5% of the total budget for 1960. This division

Chart 5-39

Divisions of the Health Department

Suffolk County 1960



has always been of great importance for Suffolk County not only because of the amount appropriated but also because it has been in the four Budgets that are the object of this study.

4. The Public Health Program Division had the fourth place in importance in the 1960 budget. The amount appropriated for this division is 12.9% of the total budget for 1960. This division had four programs:

- Physically Handicapped Children
- Adult Poliomyelitis
- Tuberculosis Care And Treatment
- Public Health Laboratory

The most important program was "Physically Handicapped Children", which was appropriated at 81% of the total sum destined for the Public Health Programs Division. This division also contains three other programs: Adult Poliomyelitis (in 1970 this program appeared under the MEDICAL CARE DIVISION, in 1980 Adult Poliomyelitis appeared in the DISEASE CONTROL & ENVIRONMENTAL HEALTH Division, by 1990 Adult Poliomyelitis was dropped) Tuberculosis Care and Treatment (In 1970 there were two divisions dedicated to Tuberculosis, in 1980 there was not a program or division dedicated to Tuberculosis) and Public Health Laboratory (in 1970 there was a division called PUBLIC HEALTH LABORATORY, which had its antecedent in this program, in 1980 Public Health Laboratory was a program of the FORENSIC SCIENCES DIVISION, by 1990 the Forensic Sciences Division again contained the Public Health Laboratory as a Program.

5. The Mental Health Programs division of the 1960's budget has the fifth place in importance. Its appropriation was of 9.9% of the total budget.

1970 Adopted Budget

The 1970 adopted budget had fourteen divisions as shown in Chart 5-40. From the comparison of these divisions with the 1960 budget we can conclude that the Health Services Department of Suffolk County expanded its services with new divisions that show special interests in Environmental Health, Air Pollution Control, Migrant Health project, Rodent Control, Family Planning, Health Guide Program and Medical Assistance.

1. The most important division for the 1970 adopted budget was Public Health Nursing which had 25.1% appropriated out of the total budget.

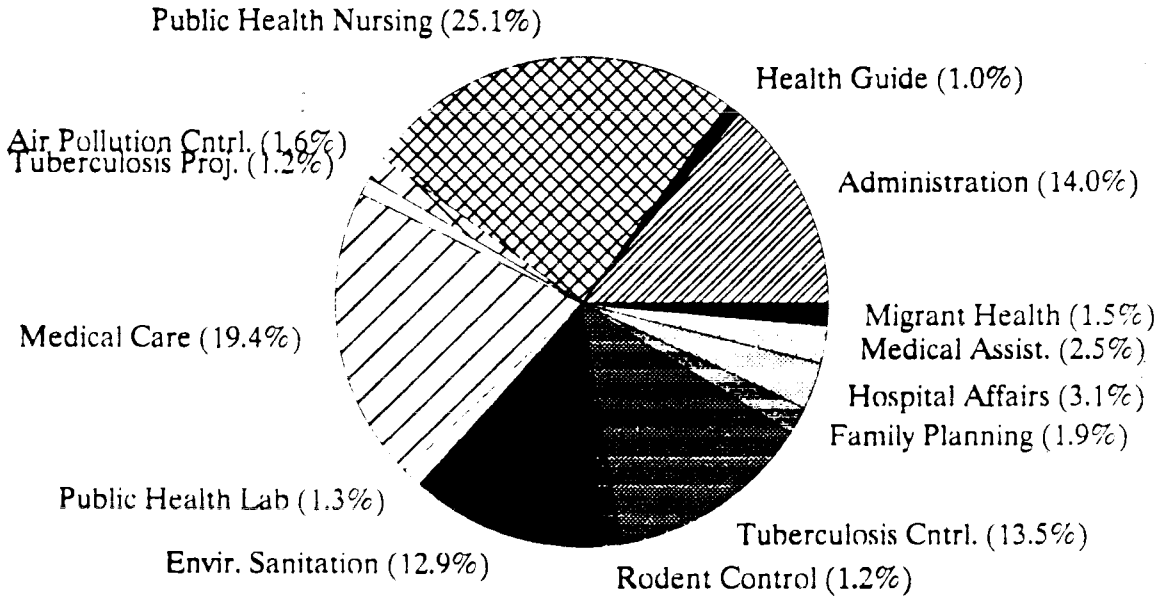
2. The second division in importance in the 1970 budget was Medical Care which contained 19.4% of the total budget.

This division is subdivided into five programs:

Chart 5-40

Divisions of the Health Department

Suffolk County 1970



- Rehabilitation Of Physically Handicapped Children
- Adult Poliomyelitis
- Deaf Pre-school Children
- Physically Handicapped Pre-school Children

This division contain some programs of the 1960 budget such as Rehabilitation of Physical Handicapped Children and Adult Poliomyelitis. The three remaining programs of this division were new in comparison with the 1960 budget: Deaf Pre-School Children, Deaf School Children and Physical Handicapped Pre-School Children.

3. The third place in importance in the 1970 budget was the Administrative Division. This division had 14.0% of the total budget of 1970. (As mentioned before this division has appeared through the thirty year period).

There are two divisions with practically the same appropriation of money:

4. Environmental Sanitation Laboratory with an appropriation of 12.9% of the total adopted budget for 1970 (As was observed this division appeared for the first time in the 1970 budget, by 1980 there was a division called DISEASE CONTROL AND ENVIRONMENTAL HEALTH which has programs related to the health environment such as Environmental health, Air Pollution Control, Vector Control and Water Pollution, in 1990 there were two divisions related to Environmental Health:

The Public Health Division with programs such as Environmental Protection and Vector Control. The other division was Environmental Health Division with the programs of Environmental Quality, Nitrate & Aldicarb Study and Storage Tank Inspection and

5. Tuberculosis Control Project with an appropriation of 13.5% of the total Budget for 1970.

The following divisions present practically the same appropriation in the 1970 budget:

6. Public Health Laboratory with an appropriation of 1.3% of the total budget,

7. Migrant Health which represented 1.5% of the total budget for 1970.

8. Air Pollution Control represented 1.6% of the total appropriation for the 1970 adopted budget.

9. Rodent Control represented 1.2% of the total budget.

10. Family Planning represented 1.9 percent of the total budget.

11. Health Guide Program represented 1.0% of the total budget.

12. Hospital Affairs Division with an appropriation of 3.1% of the total budget, and

13. Medical Assistance Program which represented an appropriation of 2.5% for the budget of 1970.

1980 Health Services Department.

In the 1980's adopted budget we have the Health Services Department presented in seven divisions. (See Chart 5-41).

1. The most important division in the 1980 budget was the Patient Care Services Division with an appropriation of 38.5% of the total budget for 1980. This division includes three programs that used to be divisions in the 1970 budget, Family Planning Program, Migrant Health Grant and Public Health Nursing. The remaining programs were contained health centers like the Riverhead Health Center, Tri Community Health Center and Brentwood Health Center. it also had programs like the Jail Medical Program, Nutri Wic, County Nursing Home and Children's Shelter Health Care.

2. The second most important division in the 1980 adopted budget is Disease Control & Environmental Health with an appropriation that represents 24.5% of the total budget of 1980. This division had programs that were included before in the 1960 and 1970 adopted budgets like Rehabilitation of Physically Handicapped Children, Adult Poliomyelitis, Vector Control (this program was previously called Mosquito Control Commission), Environmental Health, Air Pollution Control and Hospital Affairs Unit. The new programs in comparison with the 1960 and 1970 budget were Home Health Agency, Hypertension, Water Pollution, and Industrial Home for the Blind.

3. The third most important division in the 1980 budget is the Community Mental Health Services Division which contained 21.7% of the total budget. Its most important program was Community Mental Health Services which had 96.6% of the total appropriation of this division.

The other four divisions in the 1980 budget contained somewhat similar appropriations of the total budget:

4. Forensic Sciences Division had 5.4% of the total.

5. The Division of Substance Abuse contained 4.9% of the total budget for 1980.

6. The Administrative Division appropriated 2.5% of the total budget.

7. Emergency Medical Care Division accounted for 2.6% of the total budget 1980.

1990 Adopted Budget-health Services Department.

The next lines present the order in which the 1990 adopted budget distributed the appropriation of money in each of the seven divisions shown in Chart 5-42.

1. Patient Care Division with an appropriation of 47.3% of the total budget. This division has some of the programs of the 1980's budget like Jail Medical Program, Family Planning, Riverhead Health Center, Brentwood Health Center and the Tri Community Health Center. A new program in this division is East End Satellite Service.

2. The second most important division in the 1990 budget was Community Mental Health Division with an appropriation of 18.1%.

3. The third most important division was Public Health with an appropriation 15.7% of the total Budget.

Suffolk County Nursing Home is an important part of the Public Health Division, it represents 30% of the Patient Care budget.

4. Another division with importance is the Environmental Health Division with an appropriation that represents 7.1% of the total budget and

5. The Forensic Science Division with an appropriation of 7.3% for the 1990 budget.

The other remaining divisions have smaller appropriations:

6. The Administration Division with an appropriation of 2.9% of the total budget and the,

7. Emergency Medical division with an appropriation of 1.6% of the total budget.

Chart 5-43 summarizes all the divisional changes and their subsections from 1960 thru 1990.

Research Process & Structural Development

Using the data base of the recommended legislative Budgets for the County of Suffolk from 1960-1990, it is possible to outline the evolutionary process of the Suffolk County Health Services Department from 1960 through 1990. This outline primarily consists of a structural, as well as a budgetary analysis over the thirty year period, 1960-1990.

This section of the report on the Health Services Department aims to give a more detailed structural outline of the growth that has taken place between 1960 and 1990 in the Suffolk health area.

Chart 5-41

Divisions of the Health Department

Suffolk County 1980

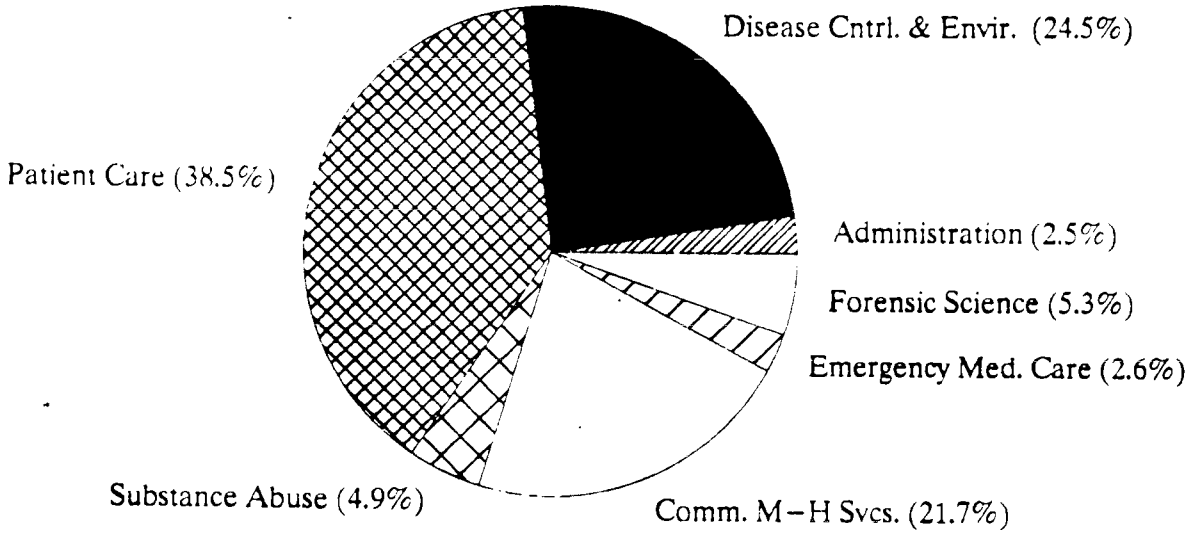
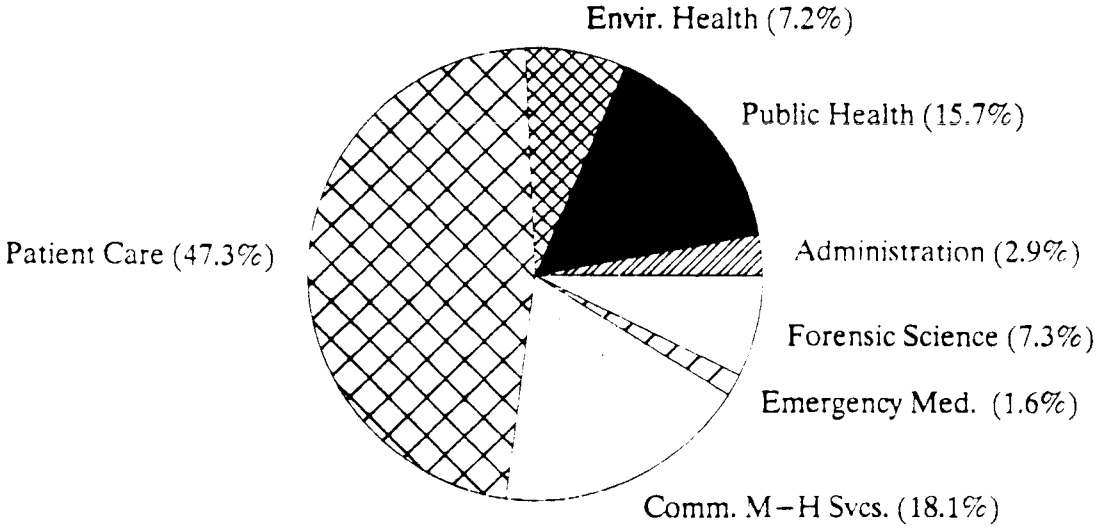


Chart 5-42

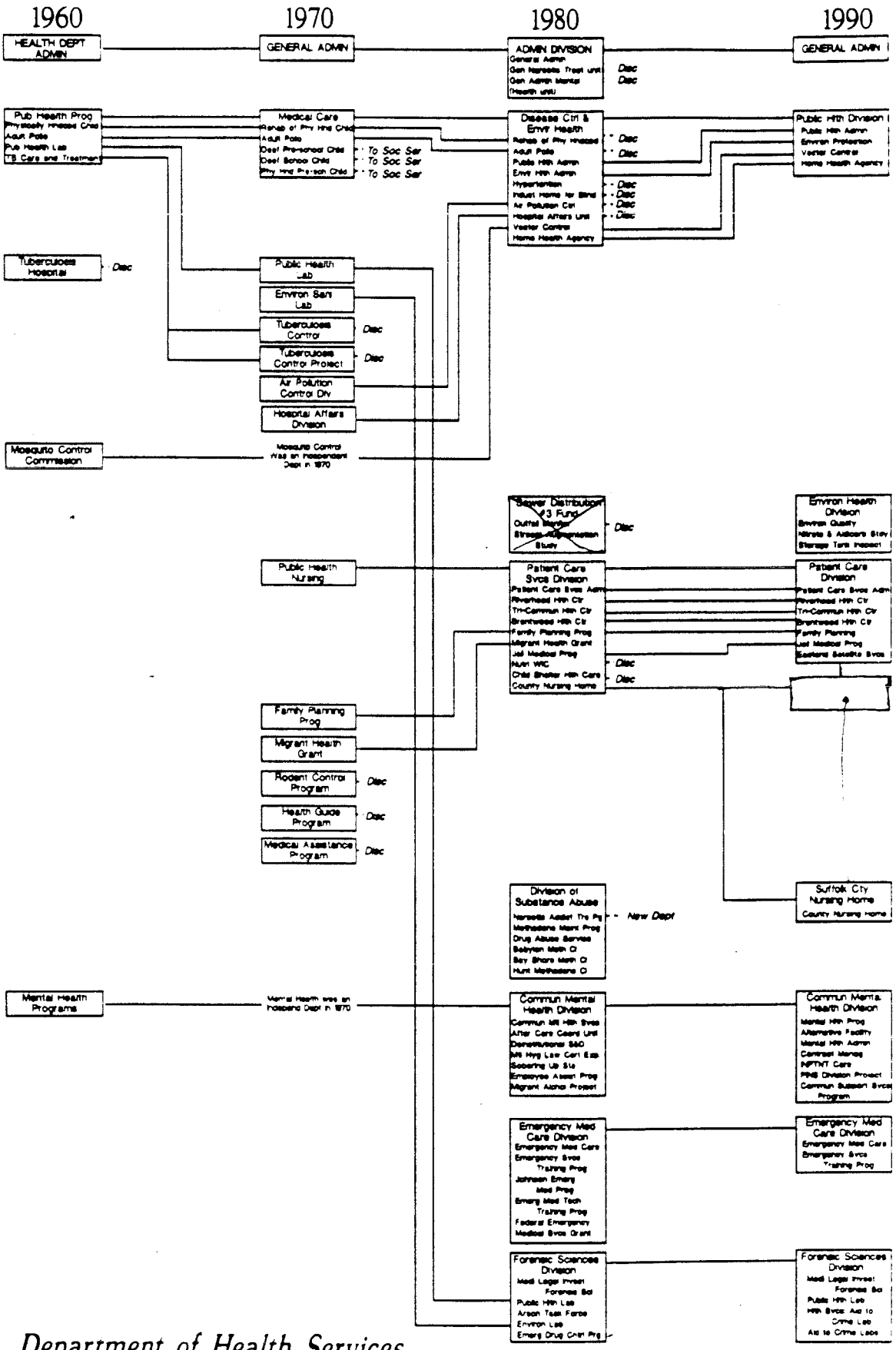
Divisions of the Health Department

Suffolk County 1990



The County Nursing Home was apart of Patient Care
it represents 30% of the division's 47.3% total.

Chart 5-43 Organization of the Department of Health, Suffolk County, 1960-1990



Department of Health Services
Suffolk County 1960-1990

Budget of 1960

The total amount for the 1960 budget for the Health Department was $7,543,435.00, and it was distributed in the following way:

1. The Health Department Division which was at that time the administrative core received 31.4% of the total Health Department budget.

On the periphery the remaining percent of the total budget in 1960 consisted of:

2. The Public Health Programs received 12.9% of the total amount for the 1960s budget.

3. Tuberculosis Hospital received 23.3% of the total budget for the Health Services Department in 1960.

4. Mental Health Programs received 9.9% of the total budget.

5. Mosquito Control Commission received 22.5% of the total.

These areas of Health Services were independent and self contained with their own personal services, equipment, supplies and materials, etc.

Budget of 1970

By 1970, the Department of Health Services was structurally divided into 14 divisions. This increasing number of divisions shows that Health Department initiated an expansion in several services in order to satisfy the health services demand of Suffolk's population.

DESCRIPTION OF EACH DIVISION

1. As the name General Administration indicates its function was administrative and the total amount dedicated to this division in 1970 budget represented the 14% of the total 1970 budget for the Health Department.

2. The Public Health Nursing Division (as the Suffolk County health Services Annual Edition of 1970 explains) had as its goals to give "nursing services. with special interest to the disadvantaged, either socially or economically, expand the many clinical services that the County provides and meets this expansion with additional professional personnel as required."

The total amount dedicated to this division represented the 25.1% of the total budget for the Health Department for 1970.

3. The Medical Care Division was one of the new divisions that appeared in 1970. It was composed of five subprograms or programs: most of them dedicated to handicapped and deafness in children. its total amount for 1970 budget year represented 19.4% of the total amount for the Health Department.

This division includes two programs from the 1960's Public Health Program:

- Rehabilitation of Physically Handicapped Children.
- Adult Poliomyelitis.

This division also added three new programs in the Health Services Area that were not previously included in the 1960 budget.

- Deaf Pre-School Children
- Deaf School Children
- Physically Handicapped Pre-School Children.

4. Another division of the 1970 budget was Environmental Sanitation. Its amount represented 17.9% of the total expenditures of the 1970 budget. Its program were: Radiation control, General Engineering, Food and Milk, Water Supply and Surveillance, Housing and General Sanitation, Sewage and Industrial Wastes Control, and Mosquito Control Commission.

In 1970 the County executive recommended the abolishment of the Mosquito Control Commission as an independent department. It recommended that Mosquito Control be transferred to the Health department and be incorporated into the Environmental Sanitation Division.

As the 1970 budget explains that "By integrating Environmental Health and the Mosquito Control Commission, although two separate functions but with the same objective, environmental public health, the population of the County can be assured of adequate protection without overlapping services, at the least cost".

The County Executive recommended an appropriation of $40,333,801.1 for the division of Environmental Sanitation. Of this total amount $2,165,679.8 was directed for Mosquito Control. State funds became available which were not previously available when the Mosquito Control commission was an independent entity. The State required that any funding for Mosquito Control was funded through the local health department and that mosquito control be an integral function of that department.

5. Tuberculosis Control was a division that covered Suffolk County's demand for treatment in the public sector. its fundamental objective was to prevent this illness. The total amount dedicated represented 13.5% of the total amount for 1970 in the Health Department. This amount covered personal services, equipment, supplies and materials. other expenses, fees for services, non-employees and its major expense was: inpatient TB Care Treatment.

The 1974 Suffolk County Health Report shows how positive the implementation was in this division of the Health Sciences Department. Table 5-47 shows the improvement achieved.

TABLE 5-47
Achievement Within the Tuberculosis Control Division

Years	1971	1972	1973	1974
Tuberculosis	2,416	2,402	1,446	1,001

6. The Public Health Laboratory became a Division in the 1970 budget, with an amount appropriated that represented 1.3% of the total expenditures adopted for the Health Department.

7. The Migrant Health Division was also a new Division in the 1970 budget and it had an amount that represented 1.5% of the total budget.

8. Another new division of the 1970 budget was Air Pollution Control with an amount that represented 1.5% of the total expenditures in the 1970 budget.

9. A Tuberculosis Project contained an amount that represented 1.2% of the total 1970 budget.

10. The Hospital Affairs Division is one of the new divisions that the 1970 budget added, and it represented 3.1% of the total budget for the Health Department in 1970.

11. Rodent Control Program had an appropriation of 1.2% of the total budget.

12. The Family Planning division represented 1.9% of the total amount of the budget.

13. The Health Guide Program Division represented 1.00% of the total.

14. The Medical Assistance Program represented 2.5% for the same budget year.

Budget of 1980

By 1980, the department of Health Services was structurally divided into eight divisions according to the respective functions that each would perform for its beneficiaries.

DEFINITION OF EACH AREA.

1. The Administrative Division had the duty of performing the administrative management of the Health Department.

2. The Disease Control and Environmental Division has the responsibility for the reporting and control of infectious and contagious diseases, the providing of nursing and home health services to Suffolk residents who are homebound patients, and the enforcing of the New York State Public Health Law and Sanitary Code and the Suffolk County Sanitary Code.

4. The Patient Care Division has the responsibility of providing diagnostic and therapeutic medical care in maternal and child health to those residents otherwise economically unable to receive them; the operation and coordination of the County Comprehensive Ambulatory Health Care Centers and other patient Treatment programs; the operation and maintenance of the County Nursing Home formerly known as the Suffolk County Home and Infirmary, for the care of the sick, injured, aged or other infirm persons; and the providing of medical care and ancillary services to the County Jail.

5. The Community Mental Health Division has the responsibility of providing mental health services to the residents of Suffolk through both direct sources and contracts with public and private agencies. Included within the services are the treatment of the mentally ill, the mentally retarded and alcoholics.

6. The Substance Abuse Services division is responsible for: the development of referral programs for drug abusers and drug addicts, the development and evaluation of preventive drug education programs in the County; the establishment of youth centers which provide individual therapy; and the operation and coordination of the methadone maintenance clinics and the detoxification programs administered under County auspices.

7. The Medical-Legal Investigations and Forensic Sciences Division has the responsibility for the investigation of sudden, accidental, suspicious, violent or unattended deaths by conducting a scientific investigation of the manner and cause of death and reporting its findings to the public and courts; the providing of chemical testings of urine samples from the patients of methadone clinics to detect the presence of drugs; and the operation of all laboratories in the Department of Health Services which includes the Crime Control laboratory that handles tests required by the Police Department.

8. The Emergency Medical Care Division has the responsibility for: the improving of the quality of care given in emergency vehicles and facilities; the decreasing of the period of time between an accident and the time a person reaches a hospital; and the improving of the care given the patient at the hospital.

Distribution of the Budget between the Divisions and its Programs.

1. The Administration Division contained 2.5% of the total budget for 1980. This percentage was distributed in three general expenses: General Administration, General Narcotic Treatment Unit, General Administration Mental Health.

2. The Disease Control and Environmental Health had an amount that represented 24.5% of the total 1980 Budget for the Health Department. This is a new Division in comparison with the 1970 budget. Its program were: Public Health Administration, Environmental Health, Air Pollution Control, Rehabilitation of Physically Handicapped Children, Home Health Agency, Adult Poliomyeli-

tis, Vector Control, Hypertension, Water Pollution, Industrial Home, Hospital Affairs Unit.

3. Another Division of the 1980 budget was the Patient Care Services Division, the budget amount represented 38% of the total. It contained the following programs: Patient Care Services Administration, Riverhead Health Center, Tri Community Health Center, Brentwood Health Center, Jail Medical Program, Family Planning Program, Family Planning Program, Migrant Health Grant, Nutrit Wic, County Nursing Home, Children's Shelter health Care.

4. The Division of Substance Abuse was added in the 1980 budget. The amount appropriated represented 4.9% of the total, and was integrated with the following sub programs: Narcotic Addiction Treatment Program, Methadone Maintenance Program, Drug Abuse Service, Babylon Methadone Clinic, Bayshore Methadone Clinic, Huntington Methadone Clinic.

5. Another Division that was added during the eighties was the Community Mental Health Services Division. The budget represented 21.5% of the total budget. This division contained the following programs: Community MEntal Health Services, After Care Coordinating, Deinstitutionalization Study, Mental Hygiene Law Certification, Sobering UP Station, Employee Assistance Program, Migrant Alcoholism Project.

6. The Division of Emergency Medical Care was added in the 1980 budget. The amount dedicated represented 2.5% of the total amount for the 1980 budget. It had the following programs: Emergency Medical Care, Emergency Medical Services Training Program, Johnson Emergency Medical Program, Emergency Medical Tech Training Program, Federal Emergency Medical Services Grant.

7. The last division added in the 1980 budget was the Forensic Sciences Division with an amount that represented 5.3% of the total budget. It contained the following programs: Medical Legal Forensic Investigation, Arson Task Force, Public Health Laboratory, Environmental Laboratory, Emergency Drug Control Program.

As we have observed there are divisions that have been added, but there are also divisions that have been transferred from other departments or they were a program before and in the 1980 budget they were transformed into "Divisions".

Budget of 1990

The 1990 organizational structure was built upon the foundations set in 1980. this budget contains seven divisions:

For the 1990 budget the functions assigned to each division were the following:

1.The Administrative Division has the function of the management of the Health Services Department.

2. The Public Health Division has the responsibility for: the reporting and control of infectious and contagious diseases, the providing of nursing, physical therapy, speech therapy, home health services to Suffolk residents who are homebound patients, the enforcing of the provisions of the New York State Public Health Law and Sanitary Code and the Suffolk County Sanitary Code relating to radiation, food control, housing and general sanitation.

3. The Environmental Division is responsible for administering and enforcing rules and regulations of the New York State Department of Environmental Conservation (DEC), New York State Department of Health as well as provisions of the Suffolk County Sanitary Code. It acts as an agent to the State Health Department in areas of water supply, and as an agent for DEC in carrying out its field and monitoring activities including air pollution control, solid waste disposal, industrial waste disposal and sewage treatment facilities.
Major responsibilities of the Office of Ecology include monitoring and protecting the ecological integrity of the marine environment, inland fresh waters, lakes, ponds and streams, and open spaces and wetlands; maintaining the diversity and fostering the survival of indigenous flora and fauna; and preserving the aesthetic character of Suffolk County.

4. The Patient Care Division has the responsibility of providing diagnostic and therapeutic medical care in maternal and child health to those residents otherwise economically unable to receive these services; the operational coordination of the County Comprehensive Ambulatory Health Care Centers and other patient treatment programs; the operation of the Suffolk County Home and Infirmary for the care of the sick, injured, aged or other infirm persons, and the providing of medical care and ancillary services to the County Correctional Facility.

5. The Community health Division is responsible for the providing of mental health services to the residents of Suffolk through both direct sources and contracts with public and private agencies. Included among the services provided are treatment of the mentally ill and the mentally retarded.

6. The Legal Investigations and Forensic Sciences Division has the responsibility for the investigation of sudden, accidental, suspicious, violent or unattended deaths by conducting a scientific investigation of the manner and cause of death and reporting it s finding to the public and courts; the providing of chemical testings of urine samples from the patients of methadone clinics to detect the presence of drugs; and the operation of laboratories servicing Heath Serviced, Police, District Attorney and Probation Departments.

7.The emergency Medical Care Division has the responsibility for improving the quality of care given

in emergency vehicles and facilities; the decreasing of the period of time between an accident and the time a person reaches a hospital; and the improving of the care given the patient at the hospital. Distribution of the amount among the Divisions.

1) For the Budget 1990 the Administration Division has an amount that represented 2.9% of the total. This Administration Division also has a subprogram named Health Services which received all the funds for the Administration Division.

2) The Public Health Division has an amount that represented 15.7% of the total budget. This Division has four subprograms: Public Health Administration, Environmental Protection, Home Health Agency, Vector Control.

3) The Environmental Health Division accounts for 7.1% of the budget. It has three programs: environmental Quality, Nitrate And Aldicarb Study, Storage Tank Inspection.

4) Patient Care Division Had An Appropriation that Represented 47.3% Of The Total Budget. It Has Seven Subprograms: patient Care Services Administration, Jail Medical Program, Family Planning, Riverhead Health Center, Brentwood Health Center, East End Satellite Services And The Suffolk County Nursing Home.

5) The Community Mental Health Division Has an Amount That Represented 18.09% Of The Total Amount Of The 1990's Budget Map For The Health Service Department. These Are Its Programs: mental Health Programs, Alternative Facility, Mental Health Administration, Contract Management, Inptntnt Care Und Sec 4304 Cmhl, Pins Diversion Project, Community Support Service.

6) The Emergency Medical Division Has An Amount That Represented 1.5% Of The Total Budget In 1990 And It Has Two Programs: emergency Medical Care And Emergency Medical Services Training.

7) Finally The Forensic Science Division Has An Amount That Represented 6.4% Of The Total Budget. This Division Has Four Programs: medical Legal Invest. Forensic, Public Health Laboratory, Health Svcs: Aid To Crime Labs, Aid To Crime Lab.

Evolution

The Next Part Of This Report Shows An Evolution Of Each Division Or Program Of The Health Services Department In Suffolk County Through The Thirty Year Period 1960-1990.

The First Division In The 1960 Adopted Budget For The Health Services Department Was The "health Department Administrative Division". This Division Has Received Different Names Across Each Decade, But Nonetheless Its Primary Function Has Been The Management Of The Health Services Department. Table 5-48 shows the name and expenditures of the administrative division across each decade.

TABLE 5-48
Administrative Division 1960-1990
(In Constant 1983 Dollars)

1960	Health Department Administration	31.4%	$2,367,062.94
1970	General Administration	14.0%	1,838,689.38
1980	Administrative Division	2.5%	1,233,465.53
1990	Administrative Division	2.9%	1,915,068.96

In the 1960 Budget the administrative division was called the HEALTH DEPARTMENT ADMINISTRATION and it was appropriated $2,367,062.94 dollars (1983 constant dollars) representing the 31.4% of the 1960 budget. This amount was distributed in personal services (25.7% of the total administration budget), equipment (0.94% of the total), supplies and materials (2.23% of the total), and other expenses (2.3% of the total).

By 1970, the Adopted Budget of the Health Services Department presented the administrative body as the GENERAL ADMINISTRATIVE DIVISION. This division contained $1,838,689.38 (1983 constant dollars) and it represents 14.0% of the total. The adopted amount in the 1970 budget for the General Administrative Division was distributed in expenditures like personal services (6.29% of the division budget), equipment (0.10% of the budget), supplies and materials (0.13% of the budget), and other expenses (0.7% of the budget), fees for services to non-employees (0.04% of the budget), and contractual services (5.3% of the budget).

In 1980, the Adopted Budget for the Health Services Department called the administrative body the GENERAL ADMINISTRATION DIVISION (the same name that it had in 1970). This division was appropriated $1,569,130.00 (1983 constant dollars), and it represents 2.5% of the total budget for the Health Services Department.

By 1990, the administrative body was called the ADMINISTRATIVE DIVISION and it had an amount of $1,915,068.96 (1983 constant dollars). This amount represents 2.6% of the total Adopted budget for 1990.

As we have observed the administrative division has always been an important part of the Health Service Department Structure, but one more spe-

cialization has occurred the initial responsibilities have declined.

The next area will draw the evolution of a division that has had its main interest in programs for the persons who are disabled and minorities. Table 5-49 shows the different names and expenditures of this division across the thirty year period.

TABLE 5-49
Public Health Division 1960-1990
(In 1983 Constant Dollars)

1960	Public Health Program	2.9%	$ 975,270.00
1970	Medical Care	19.4%	62,700.00
1980	Disease Control & Environ	24.5%	12,083,085.41
1990	Public Health Division	15.7%	10,331,590.32

Table 5-50 shows the Public Health Program division and its programs through the thirty year period.

From Table 5-49 it is possible to see that in the 1960 budget the division was called PUBLIC HEALTH PROGRAMS and it is the second division that has appeared through the thirty year period. This division has changed its names in each of the three remaining budgets that are the object of this study.

In the 1960 adopted budget the name of this division was PUBLIC HEALTH PROGRAMS, and it appropriated an amount of $975,270,00 which represented 12.9% of the total budget. This division included programs such as:

a) Physically Handicapped Children - ($580,800.00 dollars that represents 10.5% of the division budget)

b) Adult Poliomyelitis - ($7,260,00 that represents 0.13% of the budget)

c) Tuberculosis Care and Treatment - ($72,600,00 that represents 1.3% of the budget), and

d) Public Health Laboratory - ($53,240.00 that represents 0.96% of the budget).

By 1970, this division would no longer exist with the name of Public Health Programs, consequently it was renamed as Medical Care. In the 1970 budget the Medical Care division included only two programs from the 1960's Public Health Program Division:

a) Rehabilitation of Physically Handicapped Children with an amount of $1,210,000.00 (it represented 9.18% of the total budget for 1970).

b) Adult Poliomyelitis, it received in the 1970 budget the amount of $4,840,00 dollars.

At the same time the Medical Care division of the 1970 adopted budget added three new programs in comparison with the Public Health programs division:

a) Deaf Pre-school Children - $193,600.00 (1.46% of the total sum of the budget).

b) Deaf School Children - $375,100.00 (2.84% of the total Budget Map)

c) Phys Handicapped Pre-school Children - $130,680.00 (0.99% of the total Budget Map.

TABLE 5-50
Public Health Division and Programs 1960-1990

1960	1970	1980	1990
Public Health Pgr.	Medical Care	Disease Ctrl.	Public Health
Physically Handicapped Children	Physically Handicapped Children	Physically Handicapped Children	—
Adult Polio	Adult Polio	Adult Polio	—
Public Health Lab.	—	—	—
TB Care & Treatment	—	—	—
—	Deaf Pre-school	—	—
—	Deaf School Children	—	—
—	Phy Hnd Pre-school	—	—
—	—	Pub Hlth Adm	Pub Hlth Adm
—	—	Vector Cont.	Vector Cont.
—	—	Home Health Agency	Home Health Agency
—	—	Hypertension	—
—	—	Ind Home Blind	—
—	—	Air Poll Ctrl	—
—	—	Hosp AFF Unit	—

However the two other programs of the 1960s Health Public Programs division: PUBLIC HEALTH LAB and TUBERCULOSIS CARE AND TREATMENT were not included in the Medical Care Division. In the special case of Tuberculosis Care and Treatment there is no program with a name like this in the 1970s Health Department structure but in the same budget there were two divisions dedicated to Tuberculosis: TUBERCULOSIS CONTROL DIVISION and TUBERCULOSIS CONTROL PROJECT.

Although the TB Care Treatment program of the 1960 Public Health Division was dropped in the 1970 adopted budget this same year contained two divisions that if they are taken together, the amount represents 1.5% of the total of the 1970 Budget for the Health Service Department.

Table 5-51 shows what could be the evolution of the Tuberculosis Program from 1960 through 1990. It is important to note that the 1960 adopted budget not only contained a program called TB Care and Treatment under the Public Health Division but also an independent division called TUBERCULOSIS HOSPITAL. This was a division that only appeared in the 1960 budget. The hospital was converted to the Suffolk County Community College in the 1960's.

TABLE 5-51
Tuberculosis Programs

Year	*Name*	*Total %*
1960	Tuberculosis Care And Treatment (Program Of The Public Health Program)	1.3%
1960	Tuberculosis Hospital	23.3%
1970	Tuberculosis Control Project (Division)	1.0%
1970	Tuberculosis Control (Division)	13.0%

In 1980 and 1990 there was no program or division related to Tuberculosis, consequently this function was dropped from the Health Services Department budget by the eighties. It will likely reappear during the 1990's because of a comeback in the disease.

The other program of the 1960 Public Health Programs that were not included in the 1970 Medical Care Division was Public Health Laboratory. This program of the sixties was transformed into an independent Division in 1970, but it retained the name of PUBLIC HEALTH LABORATORY. Furthermore the Public Health Laboratory function has also appeared in the 1980 and 1990 budget as a program of the FORENSIC SCIENCES DIVISION.

In the search of the transformation of the Public Health Programs Division of the 1960 budget through the thirty year period of the evolution of the Health Services Department it can be seen that in the 1970 budget the division that replaced the Public Health Programs Division of the 1960 budget was the Medical Care Division. By 1980 the Medical Care Division was renamed as the DISEASE CONTROL AND ENVIRONMENTAL HEALTH, but some of the 1970 programs were dropped and others were added.

TABLE 5-52
Public Health Laboratory 1960-1990

1960	*Public Health Laboratory Program	0.08%
1970	Public Health Laboratory Division	1.00%
1980	*Public Health Laboratory Program	0.69%
1990	*Public Health Laboratory Program	1.42%

* It means that Public Health Laboratory was a program of the Public Health Programs in 1960. In the case of 1980 and 1990 it means that Public Health Laboratory was part of the Forensic Sciences Division.

The Disease Control and Environmental Health Division included only two programs from the 1970 Medical Care Division: Rehabilitation of Physically Handicapped Children's program and Adult Poliomyelitis.

In the case of Rehabilitation of Physically Handicapped Children it contained an appropriation of $1,210,000.00. By 1980 the adopted budget presented zero dollars for the Physically Handicapped Children Program of the Disease Control and Environmental Health division. Since it was transferred to the Social Services Department this function has returned to the Health Services Department in 1992.

From Table 5-52 it is possible to observe that Physically Handicapped Children's program was the first of the Public Health Programs of the 1960 budget and its amount represented 10.5% of the total for the Health Services Department. By 1970 Physically Handicapped Children was part of the Medical Care Division. In 1980 Disease Control and Environmental Health Division presented Physically Handicapped Children as a program, but in the 1980 Budget Map it did not receive an appropriation of money.

The DISEASE CONTROL AND ENVIRONMENTAL HEALTH division also includes a program of the PUBLIC HEALTH PROGRAMS of the 1960 budget, Adult Poliomyelitis with zero amount of appropriation. This program was also part of Medical Care Division of the 1970 budget and its amount represented 0.04% of the total budget of 1970, it also represents a decrease of 33.3% in comparison with the 1960 budget for this same item. The Disease Control and Environmental Health also adds as new programs:

PUBLIC HEALTH ADMINISTRATION - $1,905,902.00
(4.6% of the total budget for Health Services Department in 1980)

ENVIRONMENTAL HEALTH - $2,897,944.00
(7.07% of the total).

AIR POLLUTION CONTROL - $221,321.00
(0.54% of the total budget for Health Department in 1980).

HOME HEALTH AGENCY - $3,407,684.00
(8.31% of the total budget.)

VECTOR CONTROL - $1,233,543.00
(2.98% of the total budget)

HYPERTENSION - $44,091.00
(0.10% of the Total Budget for Health Department in 1980)

WATER POLLUTION - $0.00

INDUSTRIAL HOME FOR THE BLIND - $0.00

HOSPITAL AFFAIRS UNIT - $0.00

It is important to point out that the programs that DISEASE CONTROL AND ENVIRONMENTAL HEALTH show as new in comparison with the Public Health Programs of the 1960 budget and with Medical Care Division of the 1970 budget are not new programs for other divisions of the 1960 budget and for the 1970 budget.

The following lines trace out the history of each of the programs of the 1980 Division "Disease Control and Environmental Protection" through 1960, and 1970.

Public Health Administration

The Public Health Administration in the 1980s Budget Map was a Division in the 1970 budget called PUBLIC HEALTH NURSING which represented 25.1% of the total budget for 1970. By 1980 Public Health Nursing became a program called Public Health Administration that was part of the DISEASE CONTROL AND ENVIRONMENTAL HEALTH. By 1990, Public Health Administration became part of a new division called Public Health Division. It is important to note that in the 1960 Budget there is neither a division or program dedicated to Public Health Administration.

Environmental Health

As has been observed the Environmental Health Administration was a program of the 1980 Division "Disease Control & Environmental health". In 1960 there was neither a division or program dedicated to this function. By 1970, the adopted budget had a division called ENVIRONMENTAL SANITATION LABORATORY DIVISION, since it was a division it contained such programs as: Radiation Control General Engineering, Food and Milk, Water Supply and Surveillance, Housing and General Sanitation, Sewage and Industrial Wastes Control, and Mosquito Control Commission.

From these programs it is evident that the Environmental Sanitation Laboratory division has as a principal goal the environmental protection and the care of the public health. In the 1970 budget there is another division dedicated to environmental protection called the Air Pollution Control Division. By 1980 you can observe that the Disease Control and Environmental Health division contained programs related to the environmental protection as ENVIRONMENTAL HEALTH ADMINISTRATION and AIR POLLUTION CONTROL. By 1990 the PUBLIC HEALTH DIVISION introduced a new program called ENVIRONMENTAL PROTECTION and it took the place of the ENVIRONMENTAL HEALTH ADMINISTRATION program in the DISEASE CONTROL AND ENVIRONMENTAL DIVISION of the 1980 budget. It is also important to remark that the 1990 budget not only introduces a program called Environmental Protection but also a division called the ENVIRONMENTAL HEALTH DIVISION, the one that has as programs: ENVIRONMENTAL QUALITY, NITRATE & ALDICARB STUDY, STORAGE TANK INSPECTION.

Air Pollution Control

In the 1960 budget there is no division or program dedicated to Air Pollution. By 1970, the Budget Map had a division called AIR POLLUTION CONTROL, this division received 1.5% of the total Budget for 1970. This division was selfcontained with expenditures in personal services, equipment, supplies and materials, other expenses, retirement expense, social security, and health insurance.

Home Health Agency

There is no division or program for HOME HEALTH AGENCY either in the 1970 budget or in the 1960 budget. As has been observed above the Home Health Agency was a program of DISEASE CONTROL & ENVIRONMENTAL HEALTH. By 1990,

the budget considered the Home Health Agency as a program of the PUBLIC HEALTH DIVISION.

Vector Control

In the 1960 budget, Vector Control was named the MOSQUITO CONTROL COMMISSION and it was an independent division. By 1970 the Mosquito Control Commission was the object of a recommendation by the County Executive that the Mosquito Control Commission be abolished as an independent department and that it be transferred to the Health Services Department and be incorporated into the ENVIRONMENTAL SANITATION LABORATORY DIVISION. The DISEASE CONTROL AND ENVIRONMENTAL HEALTH of the 1980 budget included the program VECTOR CONTROL. By 1990, the VECTOR CONTROL program was transferred to the PUBLIC HEALTH DIVISION.

Hospital Affairs Unit

In the 1960 budget there was no division or program like this. The Hospital Affairs Unit became important in the 1970 budget where it has a division named the HOSPITAL AFFAIRS DIVISION. As previously observed above, the Hospital Affairs division of the 1970 budget was transformed into a program of the DISEASE CONTROL AND ENVIRONMENTAL HEALTH in the 1980 budget. By 1990 the Hospital Affairs unit was dropped.

After this explanation of the programs of the DISEASE CONTROL AND ENVIRONMENTAL HEALTH DIVISION of the 1980 budget, it can be concluded that this division had only the following new programs: HYPERTENSION, WATER POLLUTION and INDUSTRIAL HOME FOR THE BLIND. These three programs were discontinued in the 1990 adopted budget.

By 1990, the adopted budget showed that the 1980 Division of Disease Control and Environmental health was transformed into the PUBLIC HEALTH DIVISION. Between 1980 and 1990 there were programs that were dropped and added in the Public Health Division. Table 5-53shows how the Disease Control and Environmental Health Division was trans

In 1990 the Public Health division had the programs of "Rehabilitation of Physically Handicapped Children" and Poliomyelitis did not appear. These programs were transferred and terminated. There were four other programs that were discontinued.

TABLE 5-53
Disease Control and Environmental Health to Public Health Administration

1980	1990
Disease Control & Environmental Health	*Public Hlth Administration*
Rehabilit. of Physic. Hndc. Child	Discontinued
Adult Polio	Discontinued
Public Health Administration	Public Health Administration
Environmental Health Administration	Environmental Protection
Vector Control	Vector Control
Home Health Agency	Home Health Agency
Hypertension	Discontinued
Industrial Home for Blind	Discontinued
Air Pollution Control	Discontinued
Hospital Affairs Unit	Discontinued

Hypertension, Industrial Home for the Blind, Air Pollution Control, and Hospital Affairs Unit.

As has been pointed out above in the 1990 budget the Environmental Protection program of the 1990 Public Health Division replaced the 1980 program called Environmental Health Administration. But the 1990 adopted budget not only contains the program of Environmental Protection in the Disease Control & Environmental Health, it also contained a division called ENVIRONMENTAL HEALTH. The 1990 adopted budget had for the first time that the Health Service department of Suffolk County had an independent division for the environmental protection. The Environmental Health Division had the following programs:

Environmental Quality	$4,402,764.
Nitrate and Aldicarb Study	(Not final in 1990)
Storage Tank Inspection	$ 308,160.

The next lines show a division which has been essential in the Health Services Department structure. It has been essential because it has appeared in three of the four budget maps. In the 1960 budget the division was called Mental Health Programs, and this division received the 9.9% of the total budget for the Health Services Department. By 1970 the Mental Health Program was no longer a part of the Health Services Department. It was found that in the 1970 budget Mental Health was an independent department called the "Department of Mental Health" and it was charged with the responsibility of providing both direct and indirect mental health services for the people of Suffolk County. This responsibility was handed down from the County's governing body, as well as from the New York State Department of Mental Hygiene.

By 1980, the budget for the Health Services Department again had a Mental Health Division. The name of this division was COMMUNITY MENTAL HEALTH SERVICES DIVISION with an appropriation of $10,673,716. that represented 21.1% of the total amount of the Health Services Department. The 1980 COMMUNITY MENTAL HEALTH SERVICES DIVISION included the following programs:

Community Mental Health Services	$10,307,027.00
After Care Coordinating Unit	107,042.65
Deinstitutionalization Std.	184,816.61
Mental Hygiene Law Cer. Exp.	(No Allocation)
Sobering Up Station	(No Allocation)
Employee Assistance Program	44,964.81
Migrant Alcoholism Project	29,865.22

As can be observed from its programs this division was not only dedicated to help mental problems but also problems related to alcoholism and furthermore it had programs related to rehabilitation and employee assistance.

By 1990, the Health Services Department structure contained the "COMMUNITY MENTAL HEALTH DIVISION" with an appropriation of 11,896,443.00 that represented 18.1% of the total amount appropriated for the 1990 budget.

Table 5-54 compares the 1980 and 1990 Community Mental health Divisions since in each of these budgets Community Mental Health division contained different programs.

TABLE 5-54
Community Health Programs

1980	1990
Community Mental Health Services	Mental Health Programs
After Care Coordinating Unit	Alternative Facility
Deinstitutional S & D.	Mental Health Administrat
Mtl Hyg Law Cert Exp.	Contract Management
Sobering Up Station	Inpatient Care
Employee Assist Prg	Pins Diversion Project
Migrant Alcohol Project	Community Support Service Program

From the comparison of these programs for the same division in different years it is possible to conclude that many of the 1980 programs of the Community Mental Health Division were discontinued. Consequently all of the programs of the 1990 COMMUNITY MENTAL HEALTH division were added.

The first part of this explanation refers to programs or divisions that had been part of the 1960 budget and that it has been possible to find them in the 1970, 1980, and 1990 budget. In the next part of this report the 1960 budget will not be considered any more since all of its programs and divisions have been traced out through the thirty year period.

From the observation of the 1970 budget we can conclude that there was a tremendous increase in the divisions in comparison with the 1960 budget.

The 1970 budget contained 14 Divisions. From these fourteen divisions you can see that General Administration Division, Medical Care Division, Public Health Laboratory Division, Environmental Sanitation Laboratory, Tuberculosis Control, Tuberculosis Control Project, Air Pollution Control Division, Hospital Affairs Division, and Mosquito Control Commission have been already mentioned in the first part of this report either as programs which have had their origin in the 1960 main divisions or as programs or divisions that have been the origin of new divisions in the 1980 and 1990 budgets.

The next area attempts to follow the evolutionary process of the following 1970 divisions: PUBLIC HEALTH NURSING, FAMILY PLANNING, MIGRANT HEALTH GRNT, RODENT CONTROL PROGRAM, HEALTH GUIDE PROGRAM, MEDICAL ASSISTANCE PROGRAM.

From the analysis of the Health Department Structure through the seventies, eighties and nineties we have seen that the following 1970 Divisions did not appear in the 1990 and 1980 budgets.

These 1970 Divisions were discontinued: Rodent Control Program, Health Guide Program, Medical Assistance Program.

There were two divisions of the 1970 budget that can be found in the 1980 and 1990 budget. The divisions are FAMILY PLANNING PROGRAM and MIGRANT HEALTH GRANT. The Family Planning Program was a division of the 1970 budget that will also appear in the 1980 budget under the name PATIENT CARE SVCS DIVISION. By 1990 Family Planning still appeared under the Patient Care Services Administration. The other 1970 division that continues in the 1980 budget was the Migrant Health Grant. Migrant Health Grant was a program of the 1980 Patient Care Division. By 1990 the Patient Care Division did not have Migrant Health Grant as a program.

The following comparison will be between the 1980 and 1990 budgets since the evolutionary process of the 1960 and 1970 adopted budgets have been finished.

The analysis of the 1980 and 1990 budgets shows that there are three divisions that only appeared in

both adopted budgets. PATIENT CARE SERVICES DIVISION, EMERGENCY MEDICAL CARE DIVISION, and FORENSIC SCIENCES DIVISION.

Table 5-55 shows a comparison between the three divisions in both years.

TABLE 5-55
1980s and 1990s Divisions

Patient Care Svcs Div.	Patient Care Div.
$18,967,419.00	$31,067,742.00
Emergency Medical Care	Emergency Medical
$ 1,258,534.30	$ 1,022,224.00
Forensic Science Div.	Forensic Sciences Div.
$ 2,626,240.90	$ 4,795,696.10

From Table 5-55 it is possible to see that the three divisions that appeared for the first time in the 1980 budget continue in the 1990 budget.

There is a division that appeared in the 1980 budget of 1980 but that has been dropped in the 1990s Budget Map. DIVISION OF SUBSTANCE ABUSE - $2,398,423.30.

In the 1990 adopted budget the Division of Substance Abuse became an independent department from the Health Service Department.

In the budget of 1990 you can find at least two changes in the Environmental Health Division, and the Suffolk County Nursing Home. Environmental Health Division had a budget of $4,711,504.30 and Suffolk County Nursing Home had $9,311,071.00 allocated. The Environmental Health Division was a program in the 1970 and 1980 budgets but it is in the 1990 budget as a Division. The Suffolk County Nursing Home became a division in the 1990 budget map with the Patient Care Services Division in the 1980 adopted budget.

Comparison Between Nassau County Health Department and Suffolk County Department of Health Services - 1960 to 1990

The general trend over the three decades in Suffolk County has been to create more specialized categories. In Nassau County, the most specialized categories occurred in 1990. Overall, Suffolk County shows a trend towards lower administrative costs than are found in Nassau but Suffolk has a significantly higher amount of total expenditures.

There are a few health related categories that exist in one County and do not exist in the other. In Suffolk County, Mental Health and the Nursing Home are under Health Services. In Nassau County, these are separate departments. Nassau County has a separate Laboratory and Research section, whereas, Suffolk County includes most of the laboratories in the Forensic Sciences Division.

The categories of Patient Care and Personal Health, even though they have some different offices, are very similar in both Counties. Overall, the trend towards more types of Patient Care is a growing part of the budgets of both Counties. Many of the other categories that receive emphasis in one decade or another are the result of federal and state mandates, or local legislative actions that continue to give responsibilities to the Health Department. Laboratory work and Research, plus enforcement of environmental laws are some of the more recent additions in both Counties.

Overall, it is difficult to compare the Counties since the Nassau County Medical Center, which is a separate department, performs functions such as family planning, pre-natal care, etc. In Suffolk County, the functions are part of Health Services.

Table 5-56 compares the expenditures for each County health agency for the study period.

TABLE 5-56
Total Expenditures - 1960-1990

	Nassau County Health Department	*Suffolk County Health Department*
	(adjusted to 1983 dollars)	
1960	$ 6,907,207	$ 7,323,755
1970	842,991	12,940,102
1980	16,212,948	50,796,633
1990	18,191,769	63,245,741

In 1960 the two Counties had similar expenditures; however, by 1970, Nassau had a slight decline, while Suffolk expenditures almost doubled. The 1980 budgets showed increases in the Counties, but Suffolk, with a large amount of contractual services,had a total more than $30 million dollars above the Nassau County Health Department. The 1990 expenditures showed a small increase in Nassau and a more than 20% increase in Suffolk. this still leaves the Suffolk expenditures more than triple those of Nassau.

Tables 5-57 and 5-58 show the amount of expenditures that were made in the Nassau County health Department and the Suffolk County Department health Services between 1960 and 1990.

Other than the total expenditures, the major differences between the Counties are the amount that is set aside for salaries. Nassau is consistently high in each of these decades, since the Health Department

TABLE 5-57
Health Department Expenditures, Nassau County
1960, 1970, 1980, 1990
(1983 Dollars)

Expenditures	1960	1970	1980	1990
Total Salaries	5,774,903	4,483,628	13,832,846	14,438,479
Equipment	90,915	28,713	116,464	257,996
Materials & Supplies	315,392	84,650	417,741	733,241
Expenses	725,997	246,000	1,845,897	1,035,565
Contractual Services	—	—	—	1,684,800
Interfund Charges	—	—	—	41,688
TOTAL	6,907,207	4,842,991	16,212,948	18,191,769

TABLE 5-58
Health Department Expenditures Suffolk County
1960, 1970, 1980, 1990
(1983 Dollars)

Expenditures	1960	1970	1980	1990
Total Salaries	4,478,281	7,450,219	25,714,202	30,961,132
Equipment	140,670	50,595	460,210	74,267
Supplies & Materials	880,057	355,914	3,026,757	2,961,074
Other Expenses	178,359	454,723	—	—
Contractual Services	743,850	711,480	19,503,966	23,614,591
Programs	902,538	3,245,220	—	—
Fees for Services	—	406,076	1,436,687	2,467,988
Retirement	—	169,949	—	—
Social Security	—	59,033	—	—
Health Insurance	—	36,893	—	—
Travel	—	—	551,609	—
Interest on Indebtedness	—	—	—	165,131
Interfund Transfers	—	—	—	2,579,791
Principal on Debt	—	—	—	413,114
Rent	—	—	—	8,652
TOTAL	7,323,755	12,940,102	50,796,633	63,245,741

provides staff to local health centers. Supplies and materials are fairly similar. Nassau County has a continuous program of general expenditures; whereas, Suffolk County had a series of programs between 1960 and 1970. The largest differences show up in contracting services. The Nassau County expenditures identified this item for the first time in 1990, while Suffolk has had a continued category which reached its height with $23 million dollars in 1990. The 1980 and 1990 contracted figures are high since Suffolk County does not provide staff to local health centers. This is done on a contract basis.

Charts 5-44 through 5-51 indicate a percentage breakdown of the major categories of expenditures between 1960 and 1990. A few of the categories can be compared. For example, salaries in Nassau County have ranged between 79% and 93% of total expenditures with the highest amount appearing in 1970. Suffolk's figures range from 49% to 61% with the lowest figure in 1990. The servicing of local health clinics causes the higher Nassau figure. Supplies and material have followed a similar pattern in both Counties. The previously mentioned contractual services registered only 9% in 1990 in Nassau County. However, Suffolk County had 10% of its budget in contracted services in 1960, 6% in 1970 and 1990, and 1980 figures at 37% and 38% respectively. Since this latter year had the lowest proportion of salaries, it indicates the contractual services were used instead for permanent staff. The same conclusion could be reached for 1990 in Nassau when the lowest percentage of salaries occurred at the same time the budget noted contractual services.

Table 5-59 summarizes the Suffolk County Health Services Divisions that have used contracted services between 1960 and 1990. patient Care services and Mental Health are the primary expenditures under contracted services.

TABLE 5-59
Suffolk County Health Services Contractual Services
(1983 Dollars)

Year	*Division*		*Contractual Services*
1960	Mental Health Programs		743,850
1970	General Administration		711,480
1980	Divisions		
I	Administrative Division	TOTAL	0
II	Disease control & Env. Hlth	TOTAL	1,236,131
	Public Health Administration	—	1,236,131
	Environmental Protection	—	0
	Air Pollution Control	—	0
	Home Health Agency	—	0
	Vector Control	—	0
	Hypertension	—	0
	Hospital Affairs Unit	—	0
III	Sewer Distribution #3	TOTAL	0
	Outfall Monitor	—	0
	Stream Augmentation Study	—	0
IV	Patient Care Services Division	TOTAL	9,096,269
	Patient Care Svcs. Admin.	—	8,873,908
	Riverhead Health Center	—	0
	Tri Community Health Center	—	0
	Brentwood Health Center	—	0
	Jail Medical Program		—0
	Family Planning Program	—	222,361
	Migrant Health	—	0
	Nutrit Wic	—	0
	County Nursing Home	—	0
	Children's Shelter	—	0
V	Division of Substance Abuse	—	1,191,646
	Narcotic Addiction Treatment Pgr.	—	21,906
	Methadone Maintenance Program	—	0
	Drug Abuse Services	—	1,169,740
	Bayshore Methadone Clinic	—	0
	Huntington Methadone Clinic	—	0
VI	Community Mental Health Div.	TOTAL	7,675,670
	Mental Health Services	—	7,675,670
	After Care Coordinating Unit	—	0
	Deinstitutionalization Study	—	0
	Mental Hygiene Law Cert. Exp.	—	0
	Sobering Up Station	—	0
	Employee Assistance Pgr.	—	0

TABLE 5-59 (Cont'd.)
Suffolk County Health Services Contractual Services
(1983 Dollars)

Year	*Division*		*Contractual Services*
VII	Emergency Medical Care Div.	TOTAL	304,250
	Emergency Medical Care	—	304,250
	Emergency Medical Svc. Train. Pgr.		0
	Johnson Emergency Medical Pgr.	—	0
	Emergency Medical Tech Trng Pgr	—	0
	Federal Emergency Med. Svcs. Grant	—	0
VIII	Forensic Sciences Division	—	0
TOTAL CONTRACTUAL SERVICES		—	19,503,966
I	Administration Division		0
II	Public Health Division	TOTAL	562,743
	Public Health Admin.	—	562,743
	Environmental Protection	—	0
	Home Health Agency	—	0
	Vector Control	—	0
III	Environmental Health Divisions	TOTAL	0
	Environmental Quality	—	0
	Nitrate & Aldicarb Study	—	0
	Storage Tank Inspection	—	0
IV	Patient Care Division	TOTAL	14,112,273
	Patient Care Svcs. Adm.	—	14,075,463
	Jail Medical Program	—	0
	Family Planning Program	—	0
	Riverhead Planning Program	—	36,810
	Tri Community Health Center	—	0
	Brentwood Health Center	—	0
	East End Satellite Services	—	0
V	Suffolk County Nursing Home	TOTAL	0
VI	Community Mental Health Div.	—	8,662,304
	Mental Health Programs	—	7,981,904
	Inpatient Care UND Sec 4304cMHL	—	680,400
	Pins Diversion Project	—	0
	Community Support Services Pgr.	—	0
VII	Emergency Medical Division	TOTAL	277,272
	Emergency Medical Care	—	277,272
	Emergency Med. Svc. Trg Pgr	—	0
VIII	Forensic Science Division	TOTAL	0
TOTAL 1990 CONTRACTUAL SERVICES			23,614,591

Chart 5-44

Health Department Expenditures

Nassau County 1960

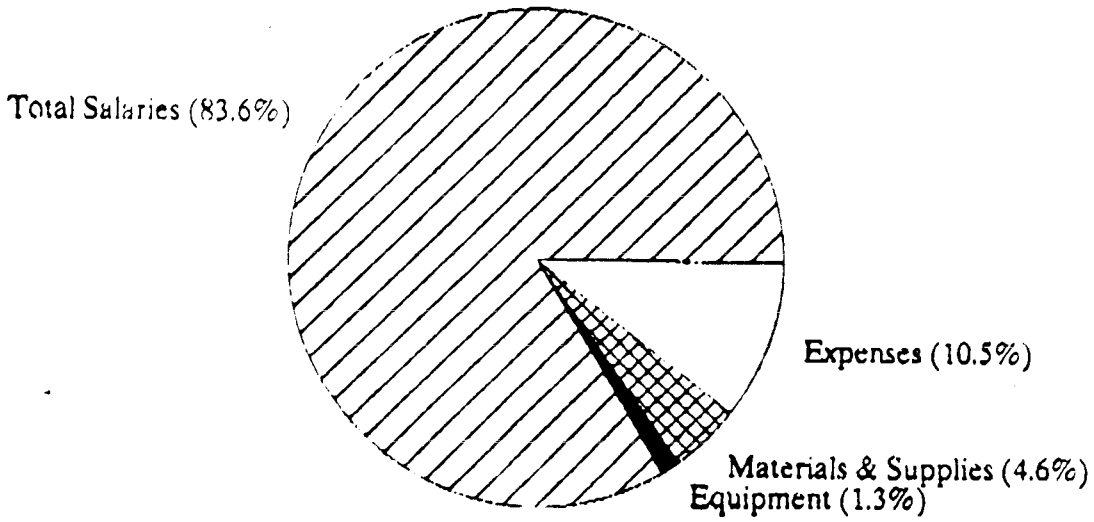


Chart 5-45

Health Department Expenditures

Nassau County 1970

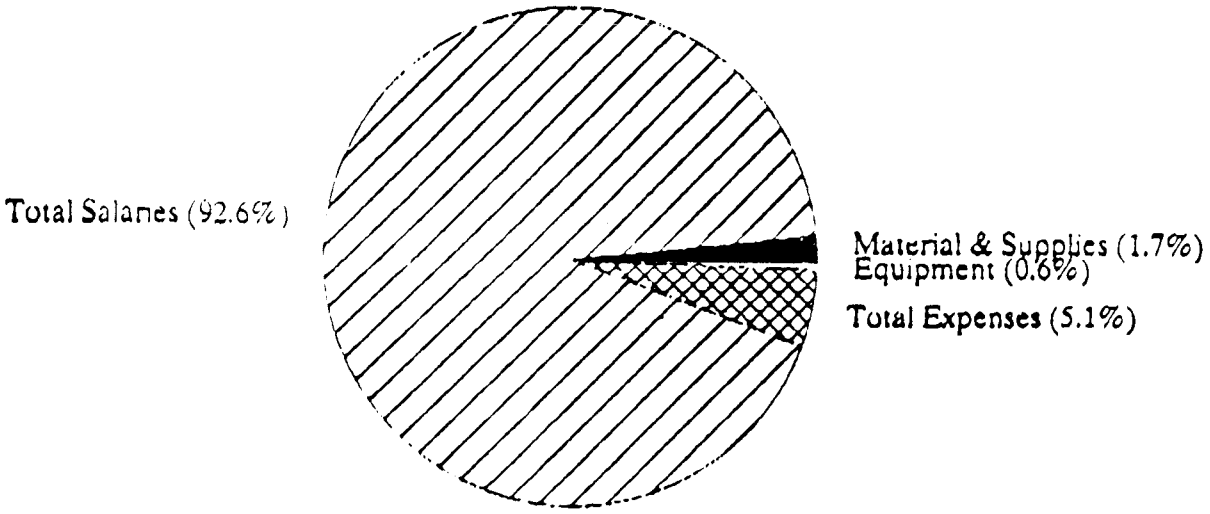


Chart 5-46

Health Department Expenditures

Nassau County 1980

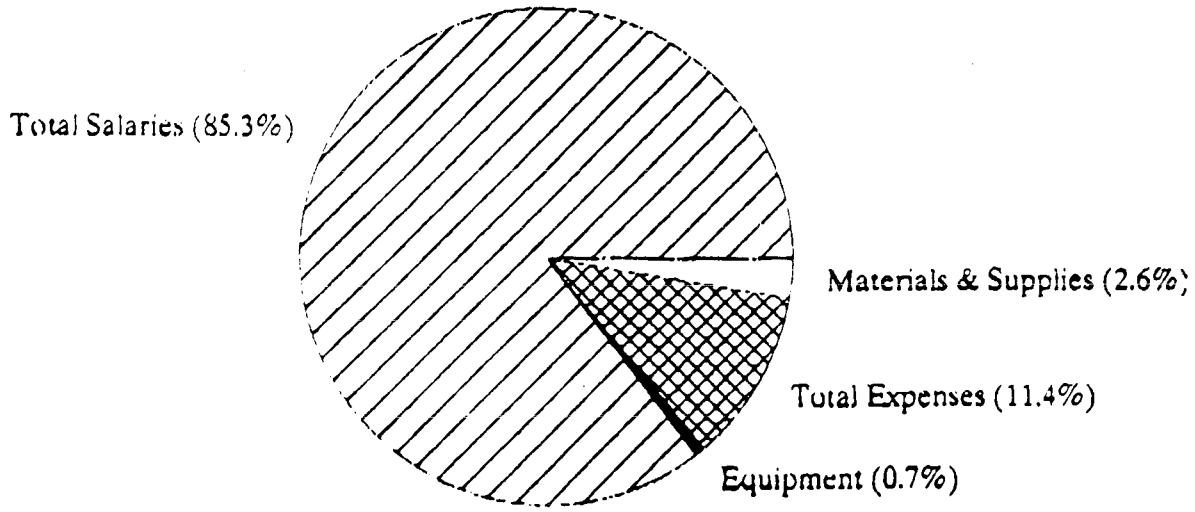


Chart 5-47

Health Department Expenditures

Nassau County 1990

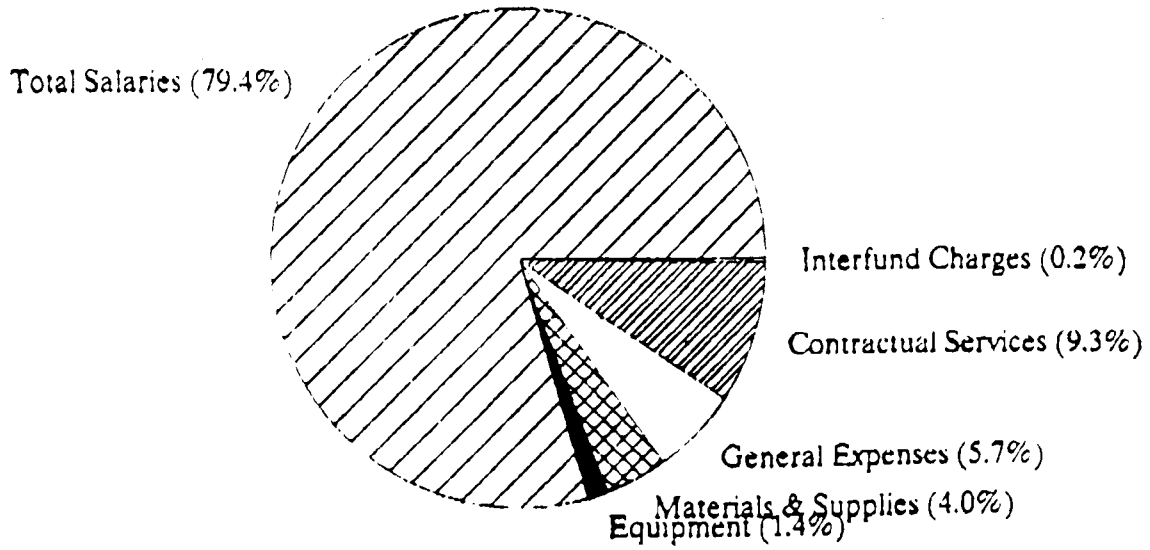


Chart 5-48

Health Department Expenditures

Suffolk County 1960

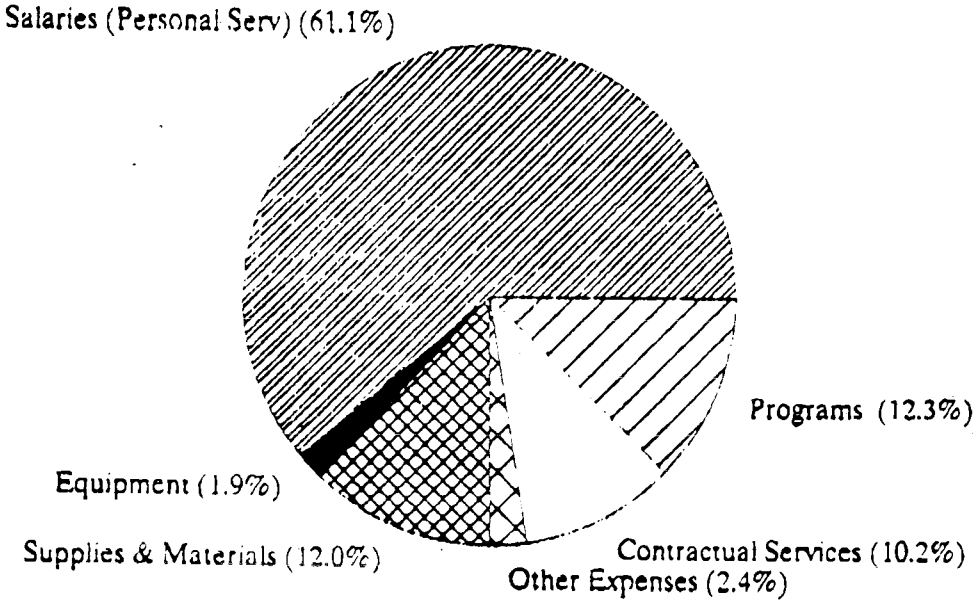
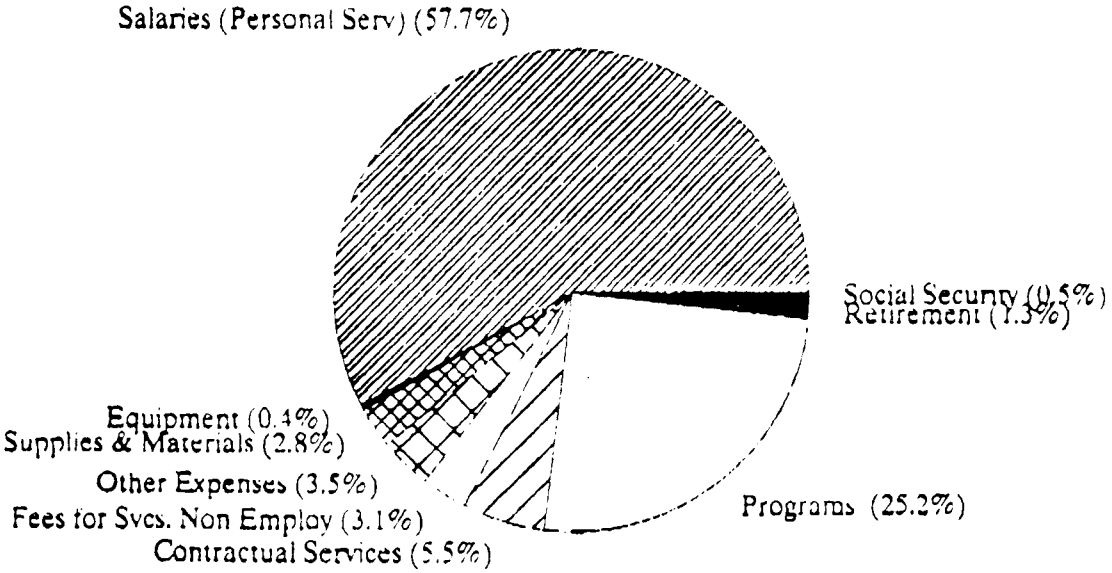


Chart 5-49

Health Department Expenditures

Suffolk County 1970



Health Insurance was less than .4%

Chart 5-50

Health Department Expenditures

Suffolk County 1980

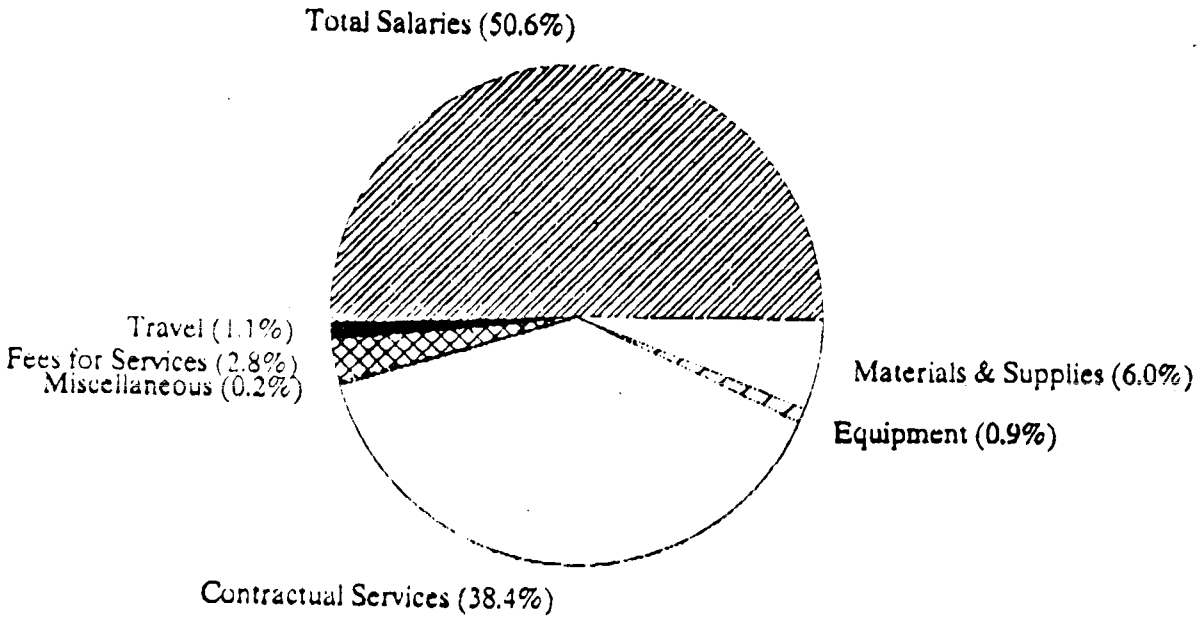
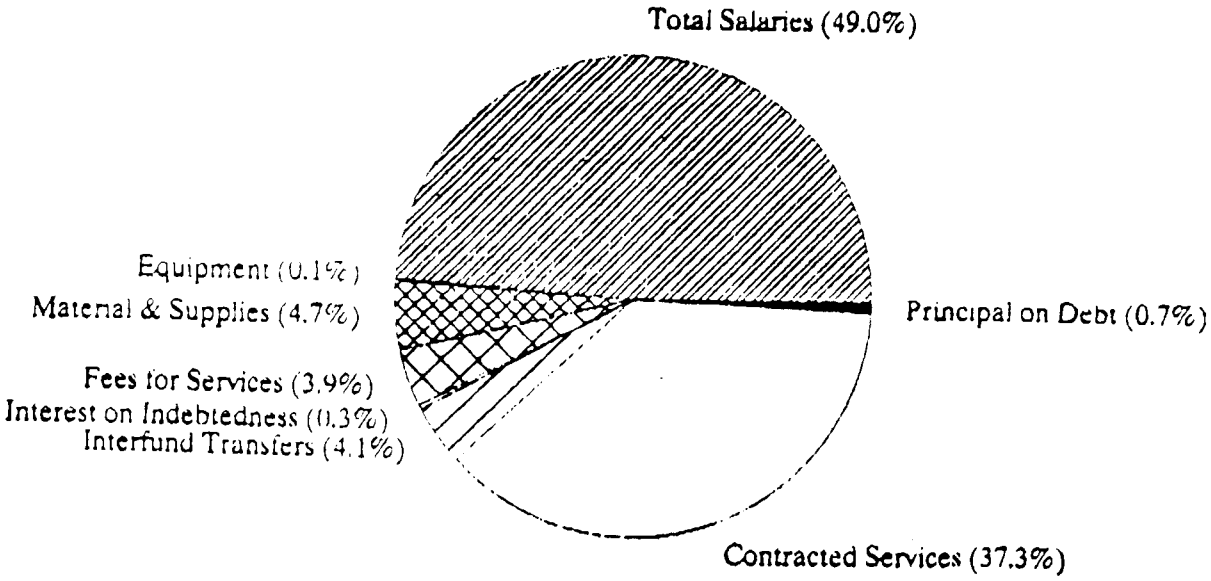


Chart 5-51

Health Department Expenditures

Suffolk County 1990



Rent was less than .1%

FINANCING GOVERNMENT ON LONG ISLAND

Working Paper - Volume 2

L. Koppelman
A. Kunz
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New York State Temporary Commission
for Tax Relief on Long Island

FINANCING GOVERNMENT ON LONG ISLAND

Working Papers - Volume Two

Prepared for:

The New York State Temporary Commission for Tax Relief on Long Island

Prepared by:

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The Long Island Regional Planning Board
Hauppauge, New York

and the

Center for Regional Policy Studies
State University of New York at Stony Brook

May 1993

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In the course of this project, staff members of the Long Island Regional Planning Board and the Center for Regional Policy Studies at the State University of New York at Stony Brook, participated in the preparation of the ten papers presented to the New York State Temporary State Commission for Tax Relief on Long Island.

The staff are listed in relation to the publications or parts thereof which they helped to write and/or prepare.

Working Paper #1 - *Municipal Government Operations, Revenues and Expenditures 1960-1990*
Caren Cronin, Roy Fedelem, Patricia Herman, Steven Klein, Arthur Kunz, Peter Lambert, Leslie Lombardo, David Rosenberg, Carol Walsh, Emanuel Zerillo

Working Paper #2 - *Suffolk County Operations, Revenues and Expenditures 1960-1990*
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Working Paper #3 - *Municipal Solid Waste Operations, Operation and Plan*
Dr. Lee E. Koppelman

Working Paper #4 - *Taxation, Sales, Income, Property - Analysis and Alternatives*
Dr. Lee E. Koppelman

Working Paper #5 - *Nassau County Operations, Revenues and Expenditures 1960-1990*
Dr. Fred Rosenberg

Working Paper #6 - *Police Operations, Nassau and Suffolk Counties*
Dr. Fred Rosenberg, Peter Lambert, Carol Walsh, Leslie Lombardo, Brandon Haller, Shaoyuan Chen

Working Paper #7 - *Pre-School Handicapped Education*
Seth Forman, Michael Wild, Renee Johnson, Jordan Wilson, Elizabeth Mullane, Mary Mullane

Working Paper #8 - *Departmental Operation, Revenues and Expenditures 1960-1990, Nassau and Suffolk Counties*

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Working Paper #9 - *School Operations, Nassau and Suffolk Counties*

Part: 1 *An Analysis of School Expenditures* - Neil Pinney, Ah Ran Hwang

Part 2: *An Evaluation of Consolidation Options* - Arthur Kunz

Part 3: *Salerno Commission Recommendations* - Dr. Lee Koppelman

Part 4: *An Analysis of Regional Finance Options* - Dr. Paul Libassi, Dr. Fred Rosenberg

Part 5: *An Analysis of BOCES* - Seth Forman, Michael Wild, Renee Johnson

Working Paper #10 - *Policy Options*

Dr. Lee Koppelman, Arthur Kunz, Dr. Fred Rosenberg, Seth Forman

In Memoriam

Patricia Herman, Suffolk County Planning Department

Dr. Paul Libassi, Associate Dean for Institutional Services, Research and Grants, Suffolk County Community College

Russell Service, Nassau Deputy County Executive

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Quite often in public affairs a topic will capture the public's attention. If a successful response is forthcoming there will be a host of claimants for credit. It is the exception when the seminal originator is identified or thanked.

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Suffolk County Health Services Department: Janet DeMarzo, Mary Littrel, Paul O'Brien, Ollie Schepers.
Suffolk County Probation Department: Brian Conner, James Golbin, William Stewart
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Suffolk County Sheriff: Alan J. Croce, Undersheriff; Lieutenant Eileen Kelly, Catherine Larson, Gerald Nightingale, Saverio Settani
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Suffolk County BOCES II: Superintendent Edward Millikan, Ronald Bushmeyer, James Fogarty, Stanley Packman, Terry Schwartz, Terry Watkins
Suffolk County BOCES III: Superintendent Edward Murphy Joseph Singleton
Comsewogue School District: Superintendent Alan Austin, Theresa Biggers
Hampton Bays School District: Superintendent Carl Nelson
Brookhaven Town Office of Public Information
Brookhaven Assessor's Office: Richard Pankowski

Nassau County Village Governments

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Hempstead: Dorothy Quirk
Lynbrook: Carol Hansen
Rockville Centre: Anthony Cancellieri
Valley Stream: Vincent Ang

Other Organizations

Hofstra University Library: Eileen Keyes
Hawkins, Delafield and Wood: Robert Rosenberg, Ralph Brown
Nassau Citizens Budget Committee: Phoebe Goodman
New York State Association of Counties

We must also express our appreciation to the members of the New York State Legislature and the Governor for their support and leadership in enabling this work to be undertaken.

Preface

The Act creating the Commission was adopted on June 30th 1990 and signed by the Governor in late summer. The two County Executives completed their appointments of the members enabling the organizational meeting to take place on October 17, 1990. The comprehensive and complex set of responsibilities assigned to the Commission required a careful and thorough consideration of staffing requirements, scheduling and subject substance. it was immediately apparent that the one year time frame set forth in the Act would be inadequate and that an extension through the summer of 1992 would be needed. The New York State Legislature responded in 1991 by granting an additional year for the study

The five broad categories of inquire are listed:

ASSIGNED DUTIES OF COMMISSION

1. Potential cost savings of municipal governments by:
   a. Coordination or Consolidation
      - infrastructure construction, maintenance and rehabilitation
      - police and fire protection
      - purchase or acquisition of supplies and equipment
      - solid waste management
      - greater productivity in the use of existing resources
2. Potential savings of school districts from:
   a. consolidation of school districts
   b. sharing of school district services or functions among districts.
   c. those changes necessary at other levels of government necessary to enable such steps
      - regional finance
      - income tax for school operations
      - revision of tax act for separate collection of school taxes.
      - changes in state aid formulas
3. *Existing Revenue Sources*, their allocation, and the development, availability and desirability of alternative revenue services.
4. Recommended use of identified savings
   - new programs
   - expanded programs
   - tax reduction
5. Anything else the Commission wishes to examine except Nassau and Suffolk Executive and Legislative branch abolitions.

The first several meetings were devoted to a resolution of the best method of obtaining staff support. Due to time and fiscal constraints it was decided to contract with the Long Island Regional Planning Board rather than to use private consultants, since the Board could mobilize support from professional personnel in all levels of government for input thereby maximizing production while minimizing cost.

The first phase of activities of the Commission was the establishment of three committees, each of which had the responsibility for securing input from the public on their particular areas of speciality. These committees were the Public Finance Committee Co-chaired by Judith Hope and John V. Scaduto. The School Committee Co-chaired by Arthur J. Kremer, Esq., and Marty Cullinan and the Municipal Government Committee Co-chaired by Judges Joseph V. Jaspan and Leon Lazer. Each committee held public hearings in both counties.

A major theme that emerged from the hearings was that the existing tax structure is a major deterrence to the retention of young people on Long Island, and it also creates extreme stress for senior citizens who cannot keep up with rising taxes.

One result of the hearings and the ensuing discussions of the committees was the decision to concentrate on those issues, problems, or subjects that represent either the highest proportions of budgets, or represent a major trend in the direction of sharply escalating costs. Examples of the former are the cost of education, the operations of major departments of county government, and the cost of solid waste management by municipal governments. An example of the latter is the cost to governments on Long Island at all levels of federal and state mandated programs.

The full Commission met on a regular monthly basis with Committee meetings interspersed throughout the study period. The last three months of the Commission's existence experienced a more frequent and concentrated time commitment by the members necessary for the thorough consideration of the policy recommendations which constitute the essence of this report.

Edwin Newman's often repeated lecture on the demise of the English language in the United States attributes the main cause to bloat. Redundancy and the practice of using multiple words when one will suffice, aside from the misuse of words has in his opinion drastically reduced the accuracy and effectiveness of our language.

A parallel can be drawn to the practice of government. A strong case can be made that the demise of government repute, in terms of the average citizens perception, can be largely attributed to bloat and redundancy.

The Commission has considered ten working papers over the past year in its efforts to recommend practical steps that can and should be taken by all governmental activities on Long Island in order to effectuate tax relief for Long Island taxpayers.

These ten working papers examined the majority of activities carried out by the two counties, towns and villages and school operations. The reports are:

Volume One:

1. Municipal Government Operations.
2. Suffolk County Operations.
3. Municipal Solid Waste Operations.
5. Nassau County Operations.
8. Nassau & Suffolk County Departmental Operations.

Voume Two:

4. Taxation: Sales, Income, Property.
6. Police Operations.
7. Pre-School Handicapped Education.
9. School Operations.
10. Policy Options

For each of these studies a series of findings or conclusions were either explicitly stated, or could be inferred from the data. Scrupulous care was given to the avoidance of temptation to offer specific recommendations. Instead, the approach was to develop as comprehensively as possible a body of statistical evidence concerning the array of governmental activities and the history of revenue/expenditures so that the members of the Commission could independently reach their own policy conclusions as to what steps should be taken to reduce the overall tax burden on Long Island taxpayers.

Local tax relief can only come about if local governments spend less. This can be achieved by: curtailing staff and programs; receiving enlarged transfer payments from the State and Federal government; increasing productivity; and increasing the efficiency of operations.

Therefore, for each governmental area the following six criteria were reviewed in the context of enhancing the probability of tax relief.

1. Elimination of Function.
2. Consolidation of Function.
3. Transfer of Function.
4. Administrative Changes.
5. Legislative Changes.
6. Privatization.

A seventh step was the summary listing of potential cost savings that result in local property tax relief. The cost savings can be in the form of cost reduction, cost avoidance, and/or transfer of cost.

One common thread permeates all papers. There is bloat. There is redundancy. There are actions that if taken would produce cost avoidance and cost reduction that would make possible tax reduction.

During the decade of 1960 to 1970 when the large population influx took place, the rise in governmental budgets closely tracked the rise in population. Between 1970 and 1990 however, governmental expenditures and the taxes required to pay for public services continued to grow dramatically even though the population growth stabilized.

Several factors can be identified to explain why Nassau and Suffolk counties have achieved the dubious distinction of having become the highest taxed set of communities in the continental United States.

The most obvious occurrence was the tremendous growth of the overall Long Island economy. Job expansion in all sectors spurred an inflationary cycle of increased salaries, real estate values, public services and charitable and civic enterprises.

This rapid expansion fueled the promotion of bloat in all sectors. Private and public enterprise created a tier of middle and upper managers whose relation to actual production, however defined, was never questioned or tested.

A second factor was the promotion of new governmental activities by the Federal government particularly in the 1960s through grant-in-aids programs. The catalyst was either the enticement of Federal dollars or the threat of support withdrawal (mandates) if state and local action wasn't taken.

When the Federal government began to reverse direction, the State of New York and the local governments did virtually nothing to respond to these changes. Although the Federal support was withdrawn, these programs were serving a new constituency which relied on the continuance of the programs, and which fully expected government funding regardless of the sources.

A third major negative impact on local governments was the increase in State mandated programs without State financial support.

The private sector response has been immediate and direct. Businesses and industries either left Long Island, retrenched by means of sizable layoffs, or went out of business. Long Island suffered a job loss in the private sector of more than 100,000 jobs in recent years. Until 1991, government in contrast was slow in responding to the danger signals and failed to recognize the depth of the crisis. Nassau County schools lost half their student enrollment; Suffolk County lost one-third and the response was a limited firing of teachers — and an increase in the number of administrators. During this period of increased home foreclosures, business bankruptcies, and major decreased state support for schools and municipal government the pattern for all local governments was *business as usual.* The result is that in 1992 some of the responses have been Draconian, and thus, far more painful for public employees and the citizens who rely on particular programs.

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....Chapter Six

Police Operations Nassau and Suffolk Counties 1960-1990

Note:

This Chapter was originally Working Paper No. 6

Introduction

This report on police expenditures, staffing and organization in Nassau and Suffolk Counties is aimed at providing data and recommendations useful for achieving property tax relief while maintaining needed police services and protection for persons and property. Amid a welter of competing and sometimes confusing articles and claim on what is occurring with budgets and staffing for police services, it is important that an objective look be taken at how the resources, the money and the staff, have been used by the counties, municipalities, and insofar as possible, to compare the municipalities with each other.

The overall expenditure picture, derived from the New York State Comptroller's Special Report on Nunicipal Affairs, shows that in 1990, over $800,000,000 was spent on police services by the counties, towns, villages and cities of Nassau and Suffolk Counties. This amounted to 18.7% of the total operating plus debt service expenditures of $4,337,000,000. Roughly seven-eights of these police expenditures were made by the two counties. The villages, with a large component coming from Nassau, accounted for another eight percent.

As the data from the Annual Report on Criminal Justice Services shows, there were over 8,000 full-time police employees in the two Counties in 1990. In each County, over 80% were in the county police department. There were in addition another 1,000 part-time employees, most of whom were school crossing guards employed in the county police departments. It is worth noting, however, that some towns and villages, such as Southampton and other East End towns in Suffolk, also had seasonal part-time employees in some numbers.

With the predominance of police staff and expenditure in the two county police departments, the major analytical thrust of the county studies centered on a detailed examination of their staffing, organization and expenditure pattern over the 1960-1990 period. The village and town data focused more on a cost comparison for those municipalities which had their own police forces with those that utilized county police.

Full-Time Police Department Employees for Nassau and Suffolk County Police Departments and All Other Municipalities in the Two Counties, 1990

				% DISTRIBUTION		
	Nassau County	*Suffolk County*	*Total*	*Nassau County*	*Suffolk County*	*Total*
Total Full Time	4,498	3,507	8,005	100.0	100.0	100.0
County Police	3,624	2,962	6,586	80.6	84.5	82.3
All Other Police	874	545	1,419	19.4	15.5	17.7

Operating Expenditures for Police Services by Class of Municipality, Nassau and Suffolk Counties, 1990 ($000)

				1983 DOLLARS		
	Nassau County	*Suffolk County*	*Total*	*Nassau County*	*Suffolk County*	*Total*
Total	483,455	328,691	812,146	348,571	236,986	585,557
County	414,654	295,179	709,833	198,966	212,824	511,790
Cities	11,780	—	11,780	8,493	—	8,493
Towns	4,294	18,913	23,207	3,096	13,636	16,732
Villages	52,727	14,599	67,326	38,016	10,526	48,542

Percentage Distribution

	Nassau County	*Suffolk County*	*Total*
Total	100.0	100.0	100.0
County	85.8	89.8	87.4
Cities	2.4	—	1.5
Towns	0.9	5.8	2.9
Villages	10.9	4.4	8.2

Total Operating Expenditure by Class of Municipality and Police Expenditure as a Percentage of Total Nassau and Suffolk Counties, 1990 ($000)

	TOTAL OPERATING EXPENDITURE			*POLICE PERCENTAGE*		
	Nassau County	*Suffolk County*	*Total*	*Nassau County*	*Suffolk County*	*Total*
Total	2,513,847	1,823,034	4,336,881	19.2	18.0	18.7
County	1,701,525	1,215,716	2,917,241	24.4	24.3	24.3
Towns	495,406	540,951	1,036,357	0.9	3.5	2.2
Villages	264,147	66,367	330,514	20.0	22.0	20.4
Cities	52,769	—	52,769	22.3	—	22.3

The State Constitution gives local governments a broad authorization to protect persons and property and to provide for public order — Article IX, Section 2C. Under this authority, the Nassau County Police Department in its present form was created pursuant to the County Government Law of Nassau County, effective January 1, 1938. The Department is now composed of three divisions in addition to a headquarters staff, directed by a Commissioner appointed by the County Executive with the approval of the Board of Supervisors. In constant 1983 dollars in 1990 the Department showed a budgeted expenditure of $235,000,000 with a staff of 4,599.

The headquarters staff and two of the divisions, Detective and Support are reported in the County Budget as components of the Police Headquarters function which served all the municipalities in the County. Most of the money supporting the whole Headquarters operation are derived from taxes on the property of all unincorporated areas and municipalities in the County. In addition, especially in recent years, there have been sales tax transfers of tens of millions of dollars from the General Fund to the Police Headquarters Fund. The staff directly under the Commissioner provide the fundamental administrative command functions in the operation of the department. The Detective Division provides backup plainclothes services such as electronic, crime scene investigation, etc., for both county and local police forces; specialized major offense investigatory squads dealing with arson, homicide, organized crime, etc. The Support Division provides backup internal services to the department for such things as supplies, firearms, uniforms, planning, communications data processing, etc., and includes the County Police Academy and community services function. In addition the emergency ambulance service is budgeted by Headquarters, although administratively it works out of the Traffic Services Division in the District. In 1990 Headquarters had an expenditure of $112,000,000 — in constant 1983 dollars — and a staff of 1,762.

The Police District or Patrol Division as it is also called in Department reports, includes the uniformed forces of the eight precincts; Traffic Services which includes a Highway Patrol Bureau and Mounted and Canine units, the Marine Bureau and the Air Bureau, School Crossing Guards, etc. The District does not serve 25 villages and two cities which have their own police services, and therefore is responsible for patrolling only 204 of Nassau's 287 square miles, and roughly 1,000,000 of its 1,287,000 population. In 1990 the District was budgeted for almost $123,000,000 — constant 1983 dollars — and had a staff of 2,837. Almost all of the money for support of the District is secured by a tax levy on the property of the unincorporated areas and municipalities using District police.

The Department's expenditure has always been a significant part of the County total, but depending on its own growth and that of other agencies, its share of the total has varied significantly. In 1990 the Department's budgeted expenditures were almost four times the 1960 level — all in constant 1983 dollars. However, the County's actual operating expenditures had increased by almost four and one-half times. See Table 6-2. With these changes, the Department's percentage of total after rising to 1980, declined to 1990.

TABLE 6-1
Population of Nassau County and Its Police District 1960, 1970, 1980, 1990

	Nassau County Total	*Police District Number*	*% of Total*
1960	1,300,171	1,062,014	81.7
1970	1,428,838	1,156,388	80.9
1980	1,321,582	1,051,610	79.6
1990	1,287,337	1,010,823	78.5

TABLE 6-2
Total Budgeted Operating Expenditures of Nassau County Police Department, Headquarters and District as a Percentage of Actual Operating Expenditures for Nassau County, + 1960, 1970, 1980, 1990
(Thousands of Constant 1983 Dollars)

	1960	*1970*	*1980*	*1990*
Nassau County Actual Operating Expenditures	332,562	1,078,737	1,051,610	1,273,581
Police Department	59,508	141,414	221,772	234,998
Headquarters	18,520	53,141	95,827	112,030
District	40,988	88,273	125,945	122,969
PERCENTAGE OF COUNTY				
Police Department	17.9	13.1	21.1	18.4
Headquarters	5.6	4.9	9.1	8.8
District	12.3	8.2	12.0	9.6

Chart 6-1

POLICE HEADQUARTERS AND POLICE DISTRICT EXPENDITURES AS A PERCENTAGE OF COUNTY EXPENDITURES,
Nassau County 1960,1970,1980,1990

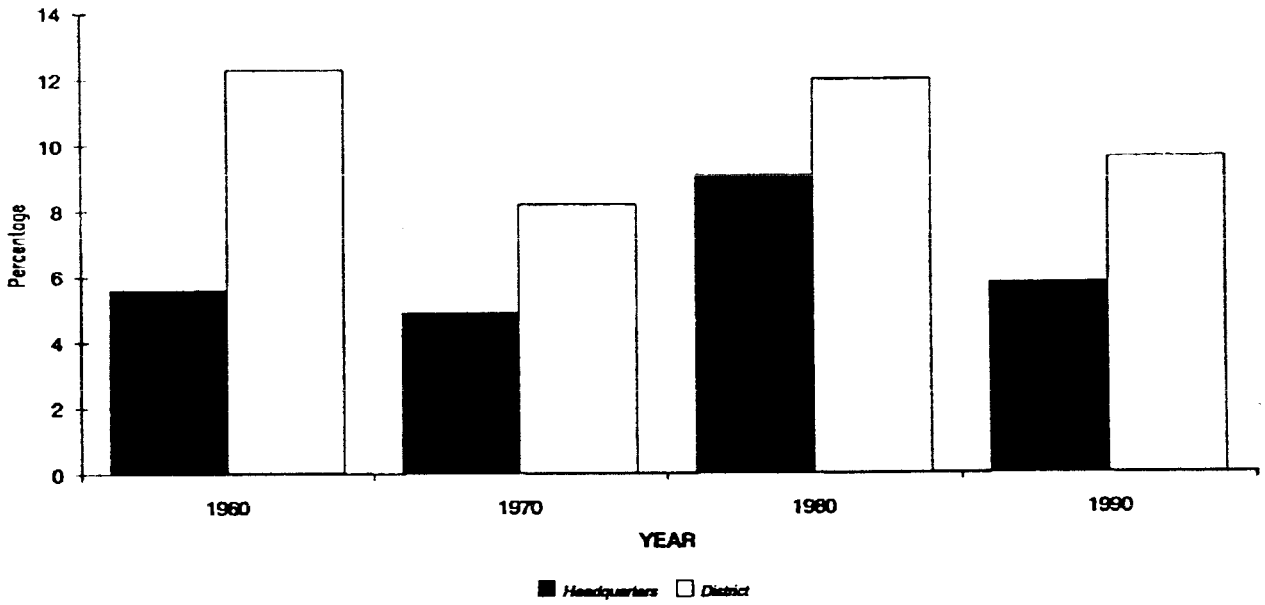


TABLE 3A
Criminal Incidents
Major Crime Categories Reported to the FBI*

	1989	*1990*	*% Change*
Murder Non-negligent Manslaughter	29	19	-34.5%
Rape	54	61	+13%
Robbery	981	1,013	+3.3%
Aggravated Assault	684	729	+6.6%
Burglary	5,406	5,207	-3.7%
Larceny	17,236	17,573	+2.0%
Auto Theft	6,752	7,226	+7.0%
Total Crime	31,142	31,828	+1.9%

*Other statistics may differ from FBI offenses due to reporting and supplementation procedure.

TABLE 3B
Police District
Criminal Incidents Reports — Felony

	1989	*1990*
Murder/manslaughter	29	18
Rape	61	71
Robbery	981	1,013
Assault & Reckless Endangerment	675	714
Burglary	5,406	5,207
Grand Larceny	4,947	4,946
Grand Larceny Auto	6,510	6,897
Possession Stolen Property	302	381
Fraud	66	97
Forgery	404	445
Arson	198	190
Other Sex - Except Rape	95	69
Dangerous Drug Offenses	756	538
Dangerous Weapons	107	114
Driving Intoxicated	195	214
Gambling	3	8
Criminal Mischief	5,737	5,590
Miscellaneous Felonies	172	134
Totals	26,644	26,646

However the following should be noted.:

1. From 1960 to 1970. and 1970 to 1980 Department expenditure increased by roughly $80,000,000 in each decade.

2. With the 1970-1980 increase, as County expenditure was roughly equivalent to the 1970 level, the Department accounted for more than one of every five operating dollars spent by the County in 1980.

3. The reason for the 1990 Department decline in percentage was the large increase of more than $200,000,000, more than 20%, in total County expenditure between 1980 and 1990. Yet the Department accounted for more than one in every six dollars of County expenditure in 1990.

4. Headquarters has been responsible for an increasingly large portion of the Department's expenditures: 31.2% in 1960, 47.7% in 1990.

In terms of major crime categories reported to the FBI, the County as a whole had near 32,000 such crimes in 1990. See Table 6-3A. The most numerous by far was larceny, with auto theft and burglary next. For the Police District there were reports of 26,000 felonies in 1990 and 31,500 misdemeanors. See Tables 6-3B and 6-3C.

TABLE 3C
Police District
Criminal Incident Reports — Misdemeanors

	1989	*1990*
Assault, Menacing, and Reckless Endangerment	1,345	1,403
Possession of Burglar's Tools	26	32
Petty Larceny	12,380	12,740
Unauthorized Use Auto	273	231
Possession of Stolen Property	194	229
Fraud	148	101
Forgery	18	27
Sex Offenses	68	53
Dangerous Drug Offenses	623	417
Dangerous Weapons	122	92
Driving Intox. & Impaired	3,840	4,324
Offenses Against Children	31	24
Violation M.v. Laws	2,270	2,078
Disorderly Conduct	97	101
Gambling	14	18
Criminal Mischief	4,841	4,908
Criminal Trespass	398	361
Local Ordinances	197	266
Escape	2	5
Miscellaneous	4,175	4,112
Totals	31,062	31,522

Structural Organization of the Department

Organizational charts of the Department were secured for 1969, 1974, 1977, 1989. Because of possible changes in reporting procedures it is difficult to tell exactly how many units of organization there are in the department. For example, in 1969, the Scientific Investigation Bureau, under the Chief of Detectives showed five subunits. In the 1974 organization chart, this bureau is listed as one of the Technical Units — still under the Chief of Detectives — with no showing of the five subunits, and undoubtedly their functions such as chemical analysis, document examination etc., were still being performed. Given this caveat, it is still worthwhile to note the number of organizational units that can be identified from the charts: 85 in 1969; 79 in 1974; 90 in 1977; 102 in 1989. The distribution of units between Headquarters and District is shown in Table 6-4.

TABLE 6-4
Number of Units in Nassau County Police Headquarters and Police District Organizational Charts, 1969, 1974, 1977, 1989

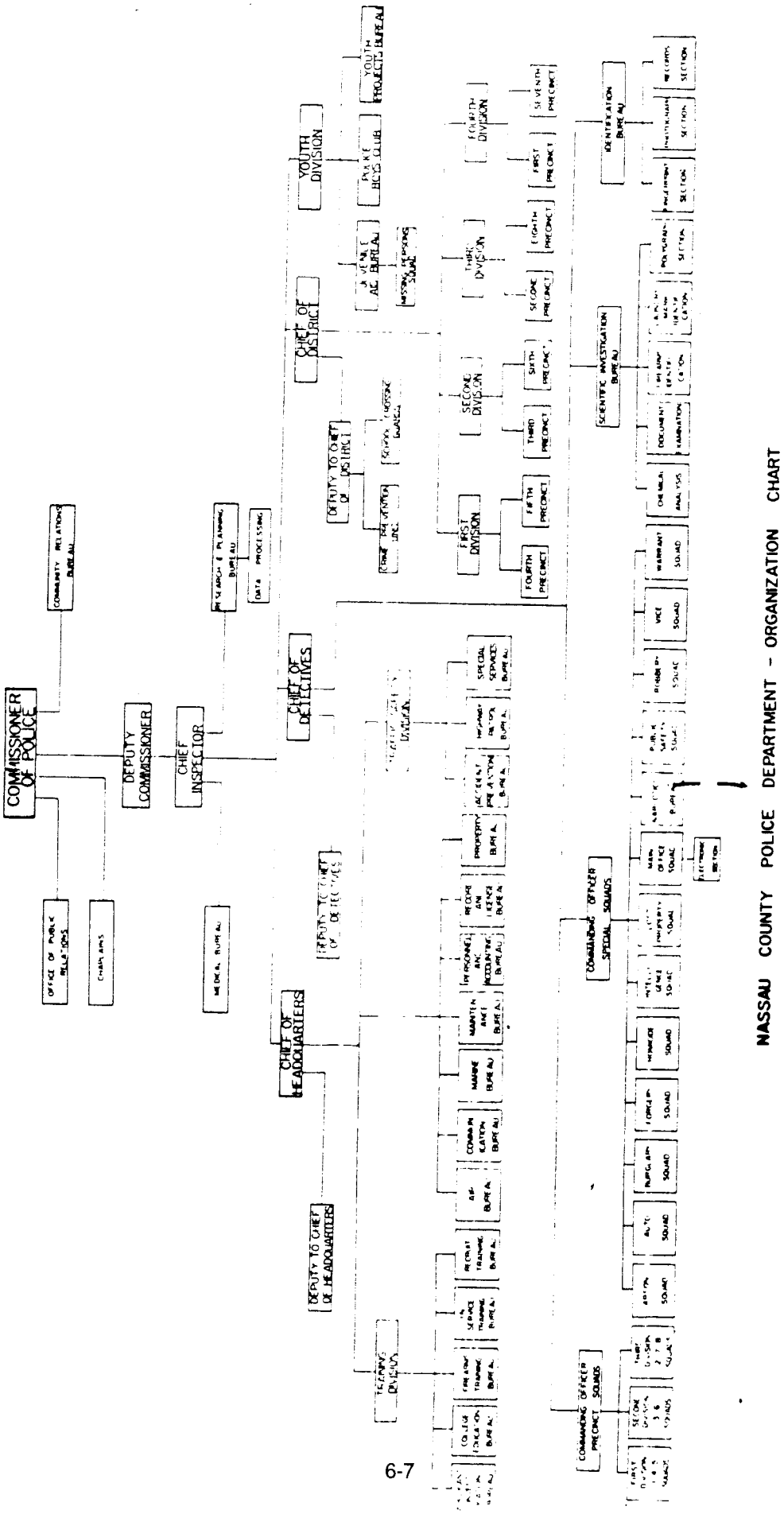
	1969	*1974*	*1977*	*1989*
Total	85	79	90	102
Headquarters	69	65	70	79
District	16	14	20	23

Inspection of the data show that a major reason for the 1977 increase in the Police District was the transfer of the Traffic Services Division — with five units from Headquarters to District. The District increase from 1977 to 1989 may have been due to creation of new units within the Highway Patrol Bureau — the Mounted Unit, the Canine Section, the Central Testing Section, — some or all of these sections may have existed in 1977 but were not listed in the organization chart for that year.

Analysis of the organizational units in Headquarters, in conjunction with the shifts to the District, shows that the increase from 1974 to 1989 was larger than the gain from 65 to 79 units. The transfer of the six Traffic Division units to the District means that the increase was at least twenty new units. Further, the 1974 Training Division, — 6 units in all — under the Chief of Headquarters no longer appears in 1989, but there is the Police Academy in 1989 with two subunits. Consequently another three new units had to be created to reach the total of 79 Headquarters units in 1989. Thus, while some units were transferred, and some combined, at least one-quarter of the Headquarters units — 20 out of 79 — represent new additions in the period from 1974 to

Chart 6-2

Nassau County Police Department Organization Chart
1969 Report



NASSAU COUNTY POLICE DEPARTMENT - ORGANIZATION CHART

Chart 6-3

Nassau County Police Department Organization Chart
1974 Report

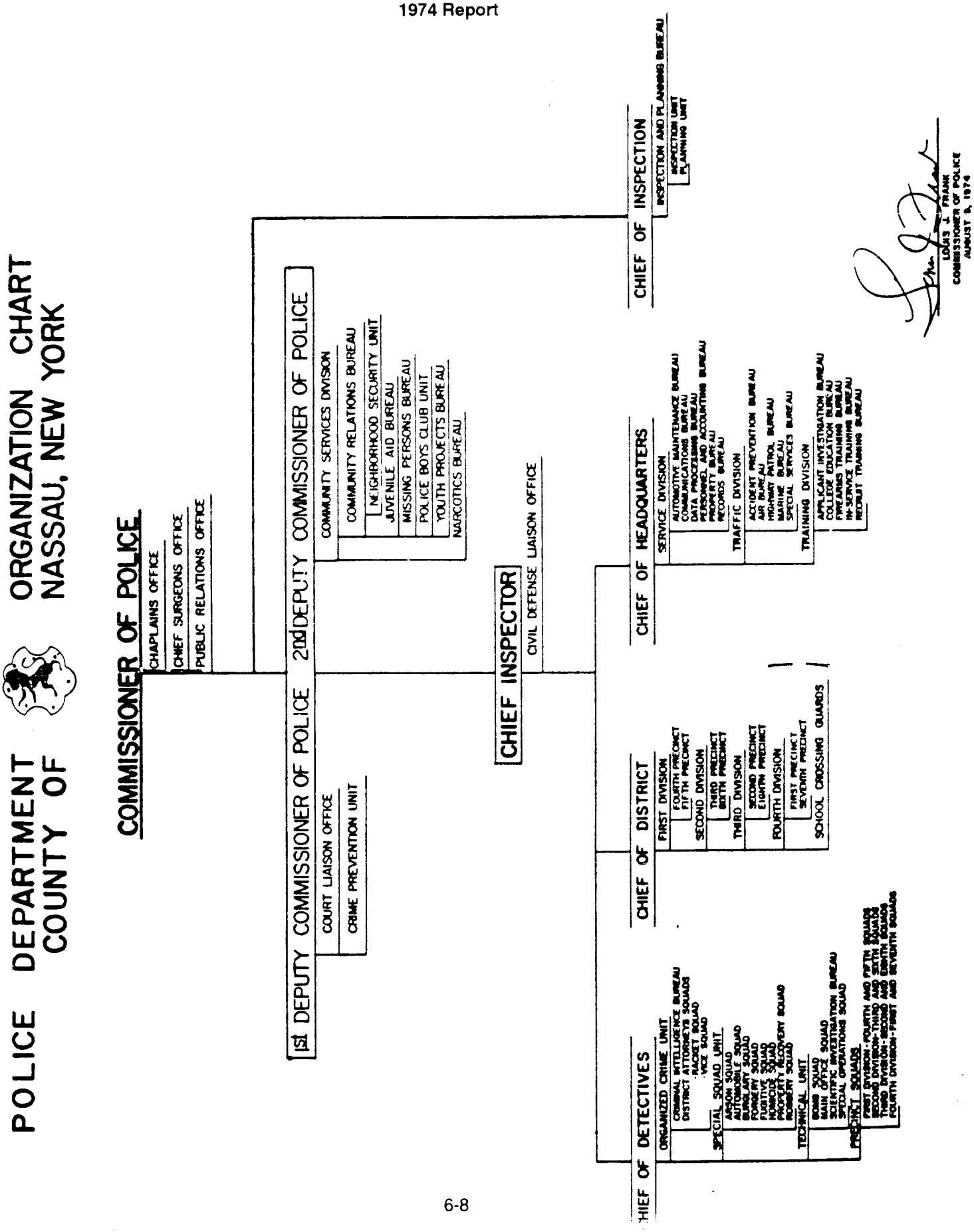


Chart 6-4

Nassau County Police Department Organization Chart
1989 Report

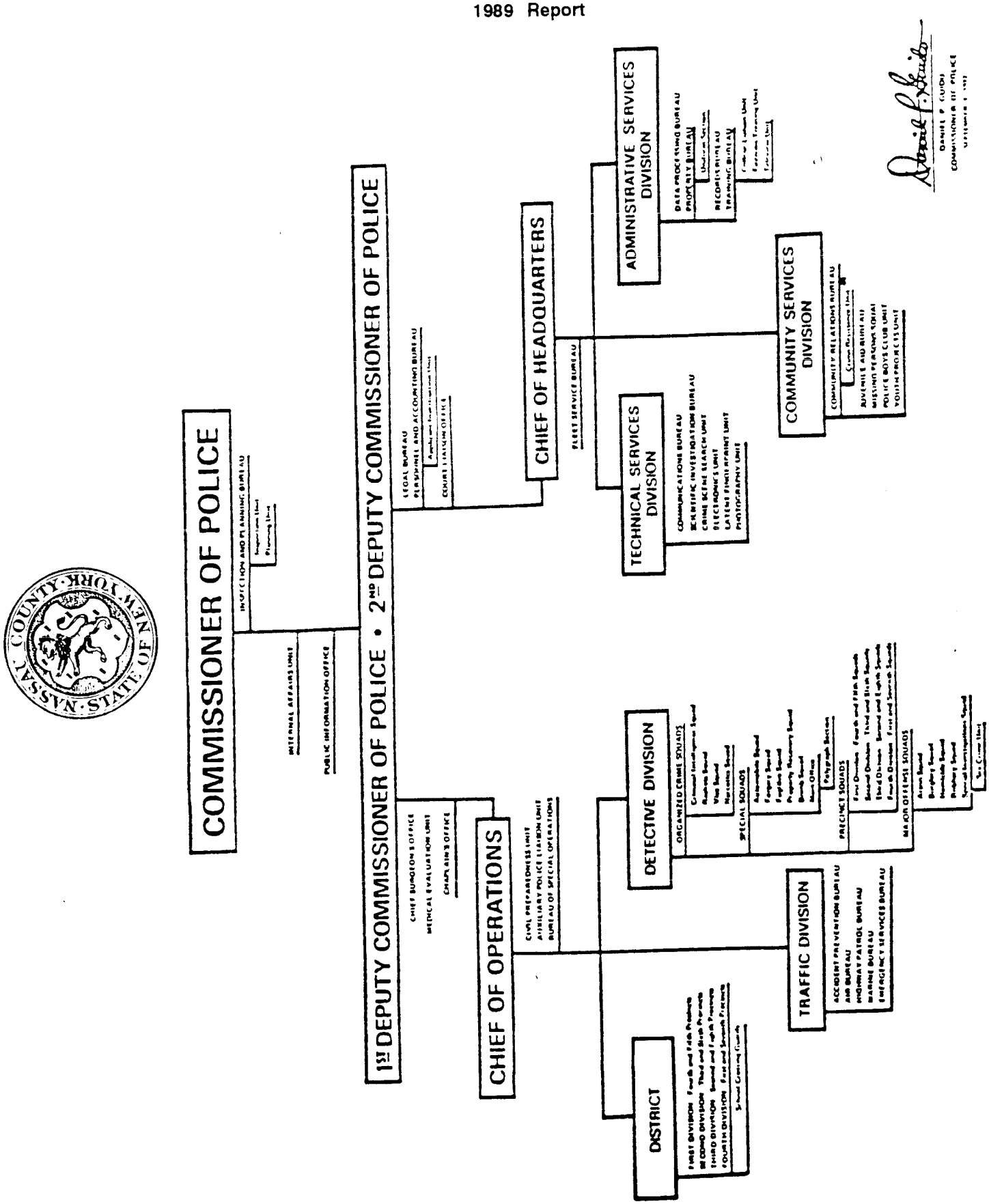
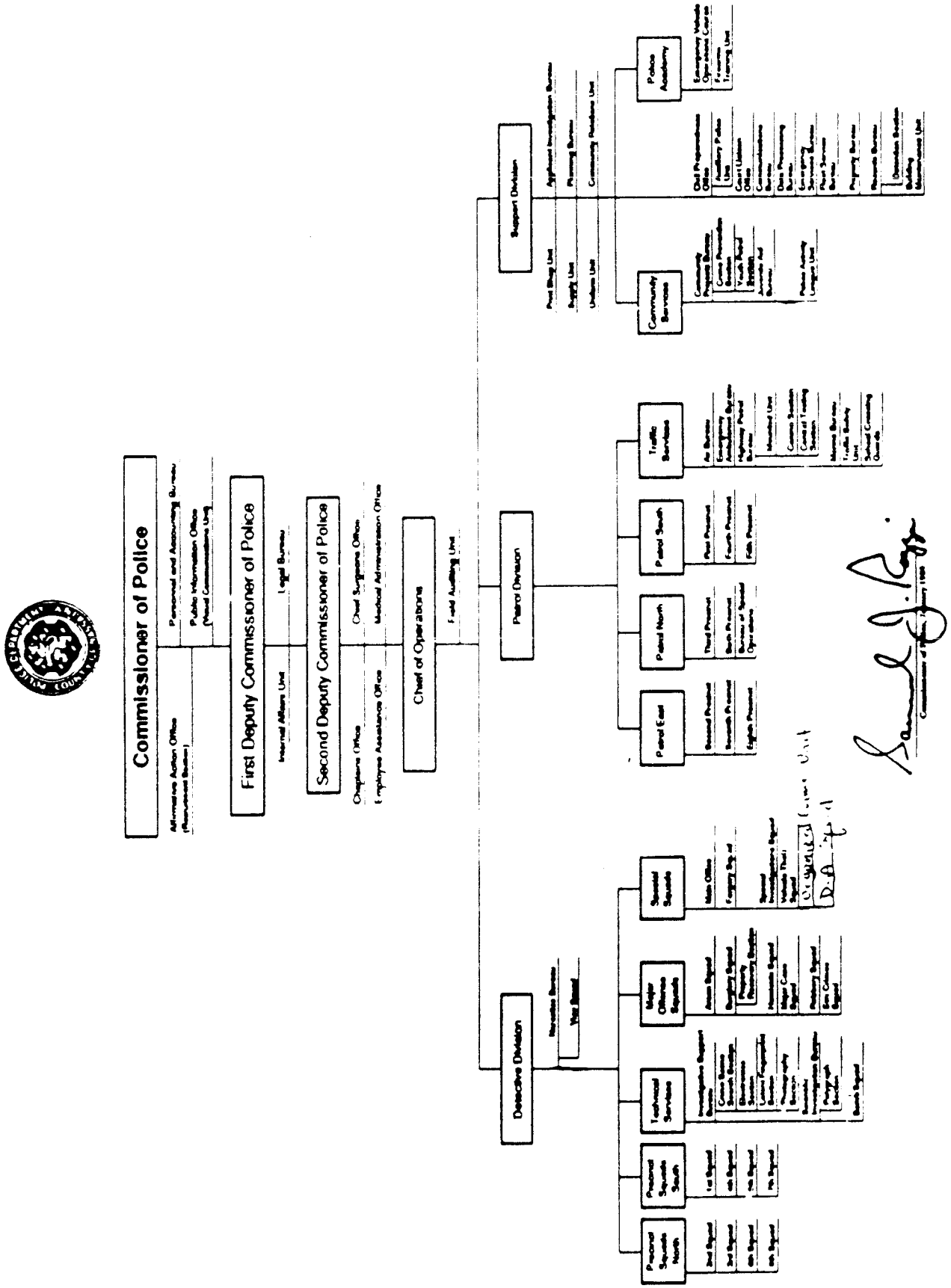


Chart 6-5

Nassau County Police Department Organization Chart
1977 Report



1989, and almost 30% — at least 23 of the 79, including the 20 above — represent new units.

Having dealt with the subject of change in the number of units, attention can be given to structural change. In 1969 the District was organized into four divisions with two precincts in each, plus School Crossing and Crime Prevention units and units for the Chief and Deputy Chief. By 1989 the major change that occurred was organization of the precincts into three divisions; transfer of Traffic Services from Headquarters to the District with incorporation of School Crossing guards.

For Headquarters the organizational structure and the changes were more complicated. Essentially the Headquarters operation can be viewed in terms of three major functions: a command administrative structure for the whole department; the Detective Division with precinct and specialized investigative units; a Support Division providing internal backing and services to the whole department.

In 1969 the Command structure ran from the Commissioner to a Deputy Commissioner and a Chief Inspector. Public and community functions were attached to the Commissioner's office. The Chief Inspector had research and planning, data processing and the Medical Bureau reporting directly to him, and as well the Chief of Headquarters Detectives and the District. By 1989 there was a four tier level of command operation running from the Commissioner to first and second Deputy Commissioners and the Chief Inspector. A Personnel and Accounting Bureau reported directly to the Commissioner, as well as Public Information and Affirmative Action. Units for Internal Affairs and Legal reported to the First Deputy Commissioner. The Second Deputy handled offices for Chaplains, Employee Assistance, the Chief Surgeon and Medical Administration. In the line of command as shown on the 1989 organization chart, the Chief Inspector had the heads of the Detective and Support Divisions and the District or Patrol Division report to him. Thus, the overall command structure showed a slight elaboration of tiers, with, however, an increase in the number of units. Some of the unit increase was in response to new Federal and State law requiring affirmative action. Some may have been in response to legal problems arising in the course of law enforcement, thus resulting in establishment of a Legal Bureau.

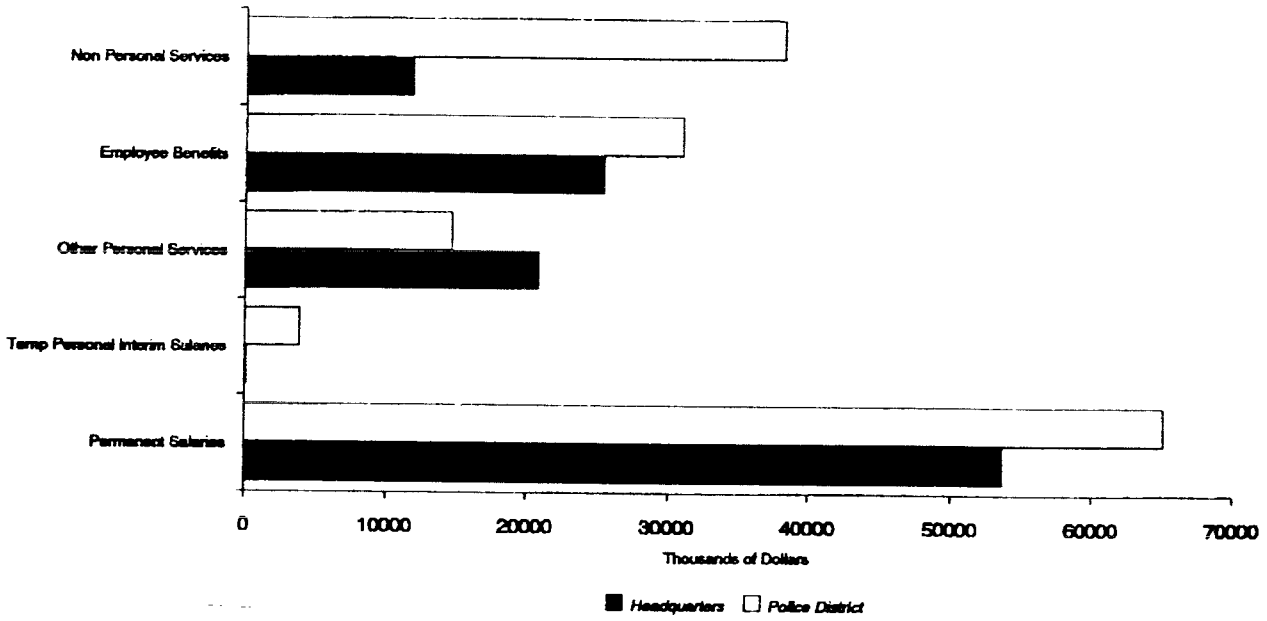
The Detective Division had the most elaborated structural organization in 1969 with 30 identifiable units. The Chief Detective had two commanding officers reporting to him for precinct squads, and special squads, and the heads of the Scientific Investigation and Identification bureaus. In the next 15 years a number of reorganizations occurred and in 1989 there were 37 units identified on the organization chart, with two bureaus reporting directly to the Chief of Detectives; the precinct squads organized in two units; and three groups — Technical Services, Major Offense Squads, Special Squads. Essentially five things happened to the Detective Division in the 1969-1989 period. First, the precinct assignment supervision of detectives was consolidated from three to two units. Second, the Special Squads of 1969 were functionally realigned so that the technical aspects of crime investigation for any type of crime were organized in one supervisory unit. Third, those units and staff concerned with special types of crime like arson, burglary, homicide were organized in another supervisory unit. Fourth, there was an added Special Squad organization dealing crimes like forgery, vehicle theft, and also a unit dealing with organized crime, and a squad for liaison with the District Attorney's office, and there were other units as well. Fifth, two units for Narcotics and Vice reported directly to the Chief of Detectives. Sixth with this elaboration of organizational structure, as noted above, there was an increase in the number of units. Further, the number of added units may be understated because, as stated earlier, i.e., the Scientific Investigation Bureau which had 6 units in 1969, is listed with only 2 units in 1989.

With all of these changes, the fundamental outline of responsibilities has remained the same for the Detective Division. Although the supervisory organizational structure has changed and units have been added, detectives are still assigned to precincts, technical analysis of crimes continues, and staff are assigned as specialists on particular types of crime. Again it could be stated that some of the new unit formation arose in response to heightened concern with particular types of crime, i.e., a Sex Crimes Squad, an Organized Crime Unit, which are not identified on the 1969 organization chart, but it is possible that some duplication or overlap of responsibilities are present in the 1989 organizational structure of this division.

The Support Division was not clearly indicated before 1989. Overall there were 19 organizational units under the Headquarters Chief in 1969. In 1989, there were 27. In 1969 most of its functions were under supervision of the Chief of Headquarters. In 1974 the Headquarters Chief had 3 divisions under his supervision, Service, Traffic, Training, each with a number of bureaus. As stated earlier the Traffic Division was assigned to the District in the 1977 chart. In 1977, with this change, the chart shows that the Community Services Division is no longer under the 2nd Deputy Commissioner, but is part of the operations under the Headquarters Chief.

Chart 6-6

POLICE EXPENDITURES BY MAJOR TYPE,
Headquarters and Police District, Nassau County Police Department, 1990
(Thousands of 1983 Constant Dollars)



Thus, with many changes and transfers, in comparing the 1969 Headquarters division with that of 1989, the functional responsibilities have changed greatly. The 1969 Chief of Headquarters had the Traffic Safety Division plus Marine and Air Bureaus, and these are now in the Police District organization. In 1969, a community services bureau was under the Commissioner and there was a Youth Division reporting to the Chief Inspector. In 1989, Community Services, with these functions, was organized within the Support Division. In addition, functions such as printing and supply and fleet services, which had no separate identification in 1969, were given organizational status in the 1989 chart, along with other units that continued with their 1969 status such as the Property Bureau and Records and License. In short as with the other divisions of Headquarters there was reorganization of functional assignments plus increase in the number of structural units.

Expenditures 1960, 1970, 1980, 1990

Total expenditures almost quadrupled for the Department in the years from 1960 to 1990. They went — in constant 1983 dollars—from roughly $60,000,000 to almost $235,000,000. About $82,000,000 of the increase occurred in the 1960-1970 period, another $80,000,000 to 1980, and a smaller $13,000,000 to 1990.

Salaries plus employee benefits have comprised roughly 90% of the expenditure throughout. However, the balance between these two has changed dramatically. Whereas Employee Benefits were 11.6% of total expenditures in 1960, they were over 31% in 1980 at over $69,000,000, and the 24% for 1990 at $56,500,000 was that low only because of a one-year financial arrangement with the State on adjustment of retirement payments. As inspection of the Table 6-5 will show, the major element in increasing employee benefit costs has stemmed from retirement payments which by 1980 had risen approximately ten times, and would have been at about the same level in 1990 if not for the arrangement with the State. Another large element in cost increase has been health insurance. In 1990 the combined total for department employees and retirees — including dental insurance — was over $22,000,000, more than $16,000,000 higher than the $6,000,000 health insurance cost shown for 1980. There were also rises in Social Security and Workmen's Compensation.

Reflection on these employee benefit data yields the following thoughts. The increased costs associated with Social Security and Workmens Compensation are unavoidable. They are in effect mandates

TABLE 6-5
Total Expenditure by Type, Nassau County Police Department, 1960, 1970, 1980, 1990
(Thousands of 1983 Dollars)

	1960	*1970*	*1980*	*1990*
Total Expenditures	59,508	141,414	221,771	234,998
Ordinary Expenses	52,618	116,572	152,295	178,481
Salaries, Wages & Fees	46,271	107,735	141,183	158,309
Equipment	2,341	4,173	3,041	4,185
General Expenses	4,007	4,663	6,124	6,007
Contractual Services	—	—	—	2,937
Interfund Charges	—	—	1,704	4,456
Suits and Damages	—	—	243	1,442
Utility Costs	—	—	—	1,145
Employee Benefits	6,890	24,842	69,476	56,517
Retirement	5,415	17,475	55,290	21,240
Social Security	857	3,495	7,074	10,018
Health Insurance	618	3,562	6,259	13,111
Workmens Compensation	—	310	852	2,127
Optical Plan	—	—	—	267
Gen State Comp. Adm. Ass.	—	—	—	216
Dental Insurance	—	—	—	966
Social Security Medicare	—	—	—	9
Health Insurance for Retirees	—	—	—	8,563
N.Y.S. Unemployment	—	—	1	—
	PERCENTAGE OF TOTAL			
Ordinary Expenses	88.4	82.4	68.7	76.0
Salaries Wages & Fees	77.8	76.2	63.7	67.4
Equipment	3.9	2.9	1.4	1.8
General Expenses	6.7	3.3	2.7	2.6
Contractual Services	—	—	—	1.2
Interfund Charges	—	—	0.8	1.9
Suits & Damages	—	—	1.1	0.6
Utility Costs	—	—	—	0.5
Employee Benefits	11.6	17.6	31.3	24.0
Retirement	9.1	12.4	24.9	9.0
Social Security	1.5	2.5	3.2	4.3
Health Insurance	1.0	2.5	2.8	5.6
Workmen's Compensation	—	0.2	0.4	0.9
Optical Plan	—	—	—	0.1
Gen. State Comp. Adm. Ass.	—	—	—	0.1
Dental Insurance	—	—	—	0.4
Social Security Medicare	—	—	—	—
Health Ins. for Retirees	—	—	—	3.6
N.Y.S. Unemployment	—	—	—	—

imposed by Federal and State laws. The rises in health insurance and retirement costs are another matter. The need for employee health insurance must be taken as a "given" but rises in costs are now and have been the subject of intense exploration and negotiation. For example, Suffolk County has just changed plans in the attempt to better manage and control its health insurance expenditures. Is Nassau County following the same investigative procedure or has it done so? With regard to retirement costs, over the years there have been many newspaper articles about employees working and being paid for a great deal of overtime in the years immediately preceding retirement in order to raise their pension payments. Specific reference in this connection has been made to police employees in both Nassau and Suffolk Counties. Undoubtedly, retirement payments have risen simply because more policemen have retired. However, to the extent that retirement costs have risen because of overtime payments, thought should be given to ways of controlling the allowance of overtime for potential retirees.

One further point about the 1990 expenditures should be noted. In 1980, expenditures for items other than salaries, wages, fees and employee benefits, were about $11,000,000. In 1990, they were about $20,000,000. It may be that in part, the Department began to reflect expenditures such as Interfund Charges in its budget that had not been included previously. Yet the rises stemming from Contractual Services and Utility Costs should be explained.

Examination of the distribution of expenditures between Headquarters and District shows an emphatic shift towards Headquarters. When this expenditure shift is compared to the changes in total staff and full-time uniformed staff distribution, the rise in Headquarters costs requires more explanation. [1]

Total Headquarters staff, full and part-time increased from 27% in 1960 to over 38% of Department staff in 1980 and 1990. At the same time the Uniformed staff — the full time professional police both plain-clothes and in uniform — increased from about 28% of total to almost 34% in 1990. This last occurred after the Headquarters share uniformed staff had reached almost 37% in 1980. At this point, without examination of staffing patterns there is no one explanation for these declines from 1980 to 1990. As the balances in staffing changed, so did expenditures which shifted sharply towards Headquarters, rising from 27% of total in 1960 to 47% in 1990. It is especially notable that whereas Headquarters staffing declined as a percentage of total from 1980 to 1990, the Headquarters share of expenditures continued to rise. See Table 6-5. There may be a number of reasons for this anomaly, but no explanation will be undertaken at this point without examination of staffing patterns.

Staffing Patterns

In the years from 1960 to 1990 the staff of the Department increased from 2,472 to 4,599. Almost all of this increase was accomplished by 1970 when total staff, both full and part-time was over 4,500. Throughout, the full time staff has been close to 90% of total, and the part-time has consisted entirely or largely of school crossing guards. In relation to the full-time staff, the professional police or uniformed staff was almost 95% of this group in 1960, but by 1990 had declined relatively to 83%. The major reasons for this relative decline were the establishment of the emergency communications and ambulance services in the Department — in Headquarters — a combined group of 265 persons, the growth of a civilian office staff to over 250 positions, the increases in auto and building maintenance staffs which together accounted for close to another 160 positions. Most of these "civilian" staff increases occurred in the Headquarters section of the Department, and this is one part of the explanation for the rise in Headquarters expenditures from 1980 to 1990.

As shown in Table 6-8, the Headquarters staff grew from 27%+ to 38%+ of total in the 1960-1990 period. The total growth was from 668 in 1960 to 1,547 in 1970, to 1,734 and 1,762 in 1980 and 1990 respectively. Only a very small part of the total was part-time at any time, so that the growth of total staff is fairly representative of overall growth. However, the uniformed staff more than doubled from 1960 to 1970, going from 582 to 1,316 and then in 1990, numbered only 1,139.

The District staff increased from 1,804 in 1960 to almost 3,000 in 1970, declined to below 2,750 in 1980 and rose to over 2,800 by 1990. In 1960, 1970, 1980, school crossing guards comprised the only part-time staff. In 1990 there were also summer aides, and part-time parking enforcement guides, but

[1] The term "Uniformed Staff" is used to indicate all police employees who are not civilians. Thus it would include all police in uniform as well as plainclothes detectives, the Commissioner and others who may not wear a uniform some or all of the time, but are "sworn" officers of the Department.

TABLE 6-6
Total Expenditure by Type, Nassau County Police Headquarters, 1960, 1970, 1980, 1990
(Thousands of 1983 Dollars)

	1960	*1970*	*1980*	*1990*
Total Expenditures	18,520	53,141	95,827	112,030
Ordinary Expenses	16,424	43,812	65,983	86,525
Salaries, Wages & Fees	14,414	40,185	58,959	74,659
Equipment	519	1,331	1,454	2,063
General Expenses	1,491	2,296	3,744	2,768
Contractual Services	—	—	—	2,285
Interfund Charges	—	—	1,704	4,029
Suits and Damages	—	—	122	721
Utility Costs	—	—	—	—
Employee Benefits	2,096	9,329	29,844	25,505
Retirement	1,646	6,562	24,306	9,999
Social Security	261	1,312	2,921	3,997
Health Insurance	189	1,339	2,373	5,479
Workmen's Comp.	—	116	243	721
Optical Plan	—	—	—	116
Gen. State Comp.Adm. Assoc.	—	—	—	144
Dental Insurance	—	—	—	420
Social Security Medicare	—	—	—	7
Health Ins. for Retirees	—	—	—	4,622
N.Y.S. Unemployment	—	—	1	—
	——PERCENTAGE OF TOTAL——			
Ordinary Expenses	88.7	82.4	68.9	77.2
Salaries, Wages & Fees	77.8	75.6	61.5	66.6
Equipment	2.8	2.5	1.5	1.8
General Expenses	8.1	4.3	3.9	2.5
Contractual Services	—	—	—	2.0
Interfund Charges	—	—	1.8	3.6
Suits and Damages	—	—	0.2	0.7
Utility Costs	—	—	—	—
Employee Benefits	11.3	17.6	31.1	22.8
Retirement	8.9	12.4	25.4	8.9
Social Security	1.4	2.5	3.0	3.6
Health Insurance	1.0	2.5	2.5	4.9
Workmen's Comp.	—	0.2	0.2	0.7
Optical Plan	—	—	—	0.1
Gen. State Comp. Adm. Assoc.	—	—	—	0.1
Dental Insurance	—	—	—	0.4
Social Security Medicare	—	—	—	—
Health Ins. for Retirees	—	—	—	4.1
N.Y.S. Unemployment	—	—	—	—

TABLE 6-7
Total Expenditure by Type, Nassau County Police District, 1960, 1970, 1980, 1990
(Thousands of 1983 Dollars)

	1960	*1970*	*1980*	*1990*
Total Expenditures	40,988	88,273	125,945	122,969
Ordinary Expenses	36,194	72,760	86,313	91,956
Salaries, Wages & Fees	31,857	67,551	82,224	83,650
Equipment	1,821	2,842	1,587	2,122
General Expenses	2,516	2,367	2,380	3,239
Contractual Services	—	—	—	653
Interfund Charges	—	—	—	427
Suits and Damages	—	—	122	721
Utility Costs	—	—	—	1,145
Employee Benefits	4,794	15,513	39,632	31,013
Retirement	3,769	10,912	30,984	11,241
Social Security	595	2,183	4,154	6,022
Health Insurance	430	2,224	3,886	7,632
Workmen's Comp.	—	194	608	1,406
Optical Plan	—	—	—	151
Gen. State Comp. Adm. Assoc.	—	—	—	72
Dental Insurance	—	—	—	546
Social Security Medicare	—	—	—	2
Health Ins. for Retirees		—	—	3,941
N.Y.S. Unemployment	—	—	—	—
	—PERCENTAGE OF TOTAL—			
Ordinary Expenses	88.3	82.4	68.5	74.8
Salaries, Wages & Fees	77.7	76.5	65.3	68.0
Equipment	4.5	3.2	1.3	1.7
General Expenses	6.1	2.7	1.9	2.6
Contractual Services	—	—	—	0.5
Interfund Charges	—	—	—	0.3
Suits and Damages	—	—	0.1	0.6
Utility Costs	—	—	—	0.9
Employee Benefits	11.7	17.6	31.5	25.2
Retirement	9.2	12.4	24.6	9.1
Social Security	1.5	2.5	3.3	4.9
Health Insurance	1.0	2.5	3.1	6.2
Workmen's Comp.	—	0.2	0.5	1.1
Optical Plan	—	—	—	0.1
Gen. State Comp. Adm. Assoc.	—	—	—	0.1
Dental Insurance	—	—	—	0.5
Social Security Medicare	—	—	—	—
Health Ins. for Retirees	—	—	—	3.2
N.Y.S. Unemployment	—	—	—	—

Chart 6-7

TOTAL HEADQUARTERS AND POLICE DISTRICT FULL-TIME STAFF, Nassau County Police Department 1960,1970,1980,1990

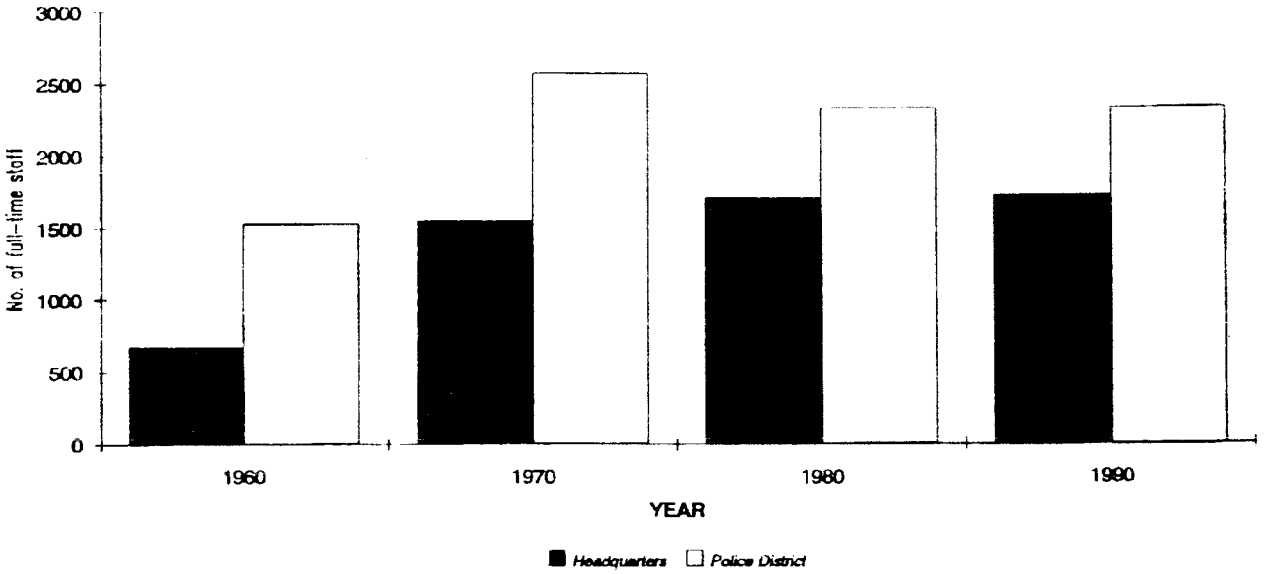


TABLE 6-8
Headquarters Percentage of Total Staff, Uniformed Staff and Total Expenditures, Nassau County Police Department 1960, 1970, 1980, 1990

	1960	*1970*	*1980*	*1990*
Percentage of Total Staff	27.6	34.0	38.7	38.3
Percentage of Uniformed Staff*	27.9	34.7	36.9	33.9
Percentage of Total Expenditures	27.6	37.6	43.2	47.7

Higher Officer Percentage of Uniformed Staff, Police Department, Headquarters and District, Nassau County* 1960, 1970, 1980, 1990

	1960	*1970*	*1980*	*1990*
Percentage of Total Dept.	14.5	13.0	14.8	14.9
Percentage of Headquarters	18.6	16.9	21.6	23.4
Percentage of District	13.0	11.0	10.8	10.6

*The term "Uniformed Staff" is used to indicate all police employees who are not civilians. Thus it would include all police in uniform as well as plainclothes detectives, the Commissioner and others who may not wear a uniform some or all of the time but are "sworn" officers of the Department.

this made only a slight difference in the full-time share of total staff. With most of the service staff concentrated in Headquarters, the uniformed staff has held over 90% of all the full-time positions in the District. As Table 6-9 shows, there was a large growth in uniformed staff from 1960 to 1970, over 860 police going from 1,502 to 2,363. To 1990 there has been a slight decline of roughly 150. In comparison it should be noted that a decline in Headquarters uniformed staff also occurred but from a later 1980 peak of 1,306 to a 1990 total of 1,126. This point is noteworthy, because discussions of a fall in number of police officers are often announced in terms of reducing the available force used for patrol duties in the District. However, as these data show, the major part of the decline is in Headquarters, and it is possi-

TABLE 6-9
Staffing of Nassau County Police Department 1960, 1970, 1980, 1990

	1960	*1970*	*1980*	*1990*
Total Department	2,472	4,544	4,476	4,599
Full-Time	2,197	4,118	4,135	4,050
Part-Time	275	426	441	549
Uniformed	2,084	3,579	3,540	3,356
Superior Officers	303	466	524	500
Patrolmen & Detectives	1,781	3,113	3,016	2,856
Full-Time Civilian	113	539	495	694
Headquarters	668	1,547	1,734	1,762
Full-Time	668	1,546	1,706	1,723
Part-Time	—	1	28	39
Uniformed	582	1,216	1,306	1,139
Superior Officers	108	205	282	266
Patrolmen & Detectives	474	1,011	1,024	873
Full-Time Civilian	86	330	400	584
Police District	1,804	2,997	2,742	2,837
Full-Time	1,529	2,572	2,329	2,327
Part-Time	275	425	413	510
Uniformed	1,502	2,363	2,234	2,217
Superior Officers	195	261	242	234
Patrolmen & Detectives	1,307	2,102	1,992	1,983
Full-Time Civilian	—	209	95	110
Superior Officer Percentage of Uniformed Staff				
Department	14.5	13.0	14.8	14.9
Headquarters	18.6	16.9	21.6	23.4
District	13.0	11.0	10.8	10.6

ble that some of the reduction has been compensated by increased use of civilian personnel in clerical and other office tasks. The likelihood of this being partly true is evidenced by the facts that over 100 of the Headquarters decline consisted of a loss of positions at the rank of patrolman, while office services-clerical staff increased by over 50 positions.

In looking at the overall increase from 1960 to 1990, the impact of expanding the professional police or "sworn" staff can be gauged for Headquarters and the District in a number of ways.

For example, Headquarters Superior Officers staff rose 146%, while District Superior Officer staff rose 20%. The relative rises in patrolman and detective staffs are closer, being 84% for Headquarters and 52% for the District. See Table 6-10.

The large rise in Superior Officer staffing of Headquarters had by 1990 reversed the relationship with the District. In 1960 with a total uniformed staff near 2,100, the District had 195 Superior Officers and Headquarters 108. In 1990, with Uniformed staff at 3,356, and Headquarters at roughly one-third of this total, Headquarters with 266 Superior Officers had

TABLE 6-10
Percentage Change in Uniformed Staff by Major Category, Nassau County Police Department 1960-1990

	Total Department	*Headquarters*	*Police District*
Total Staff	61.0	95.7	47.6
Superior Officers	65.0	146.3	20.0
Patrolmen & Detectives	60.4	84.2	51.7

Chart 6-8

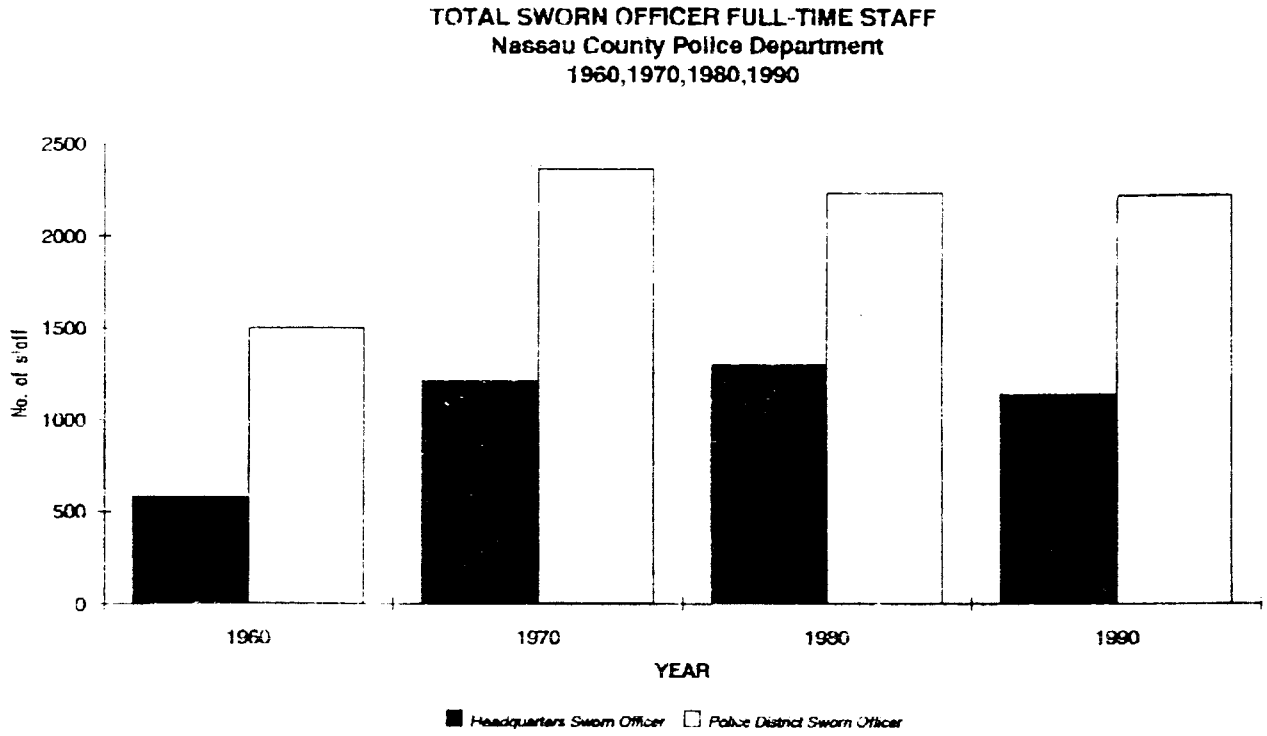
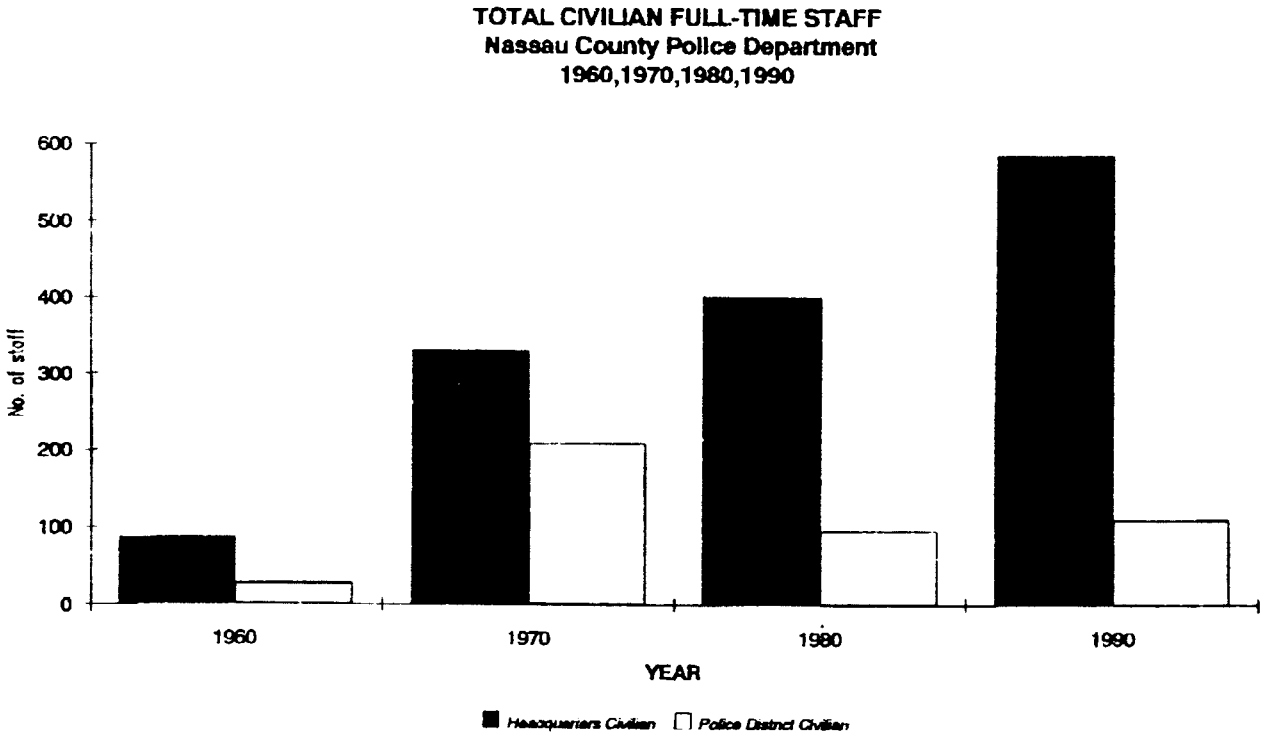


Chart 6-9



well over half of this total. Again, with a growth of close to 1,300 Uniformed staff from 1960 to 1990 for the whole department, over 550 of the growth accrued to Headquarters. However, as just noted, over half of this growth was for Superior Officers.

The distributive consequences of these differential changes are seen in the fact that Superior Officers constituted close to one of every four Uniformed staff in Headquarters by 1990, compared to roughly one of every ten in the District.

Expenditure and Uniformed Staff Ratios

To assess relative costs over time and to provide a basis for comparison with Suffolk County, some ratios were developed involving expenditures, staff, population and area. See Table 6-11.

The first thing to note about expenditures per capita is the continuing rise in Headquarters costs from one decade to another. They more than doubled from 1960 to 1970, almost doubled again to 1980 and still increased to 1990. However, a good part of this last increase could have arisen from the expansion of the emergency communications and ambulance services. Overall Headquarters costs per capita in 1990 — in constant 1983 dollars — were more than six times larger than in 1960.

District costs also rose a great deal but relatively not as much as those of Headquarters. District costs almost doubled from 1960 to 1970, rose another 58% to 1980 and then practically stabilized. The fact that the District lost a few of its Uniformed staff, gained a few civilian employees but expanded its part-time complement significantly, probably has much to do with this 1980-1990 stability.

TABLE 6-11
Expenditure and Uniformed Staff Ratios for Police Department in Nassau County, + 1960, 1970, 1980, 1990

	1960	*1970*	*1980*	*1990*
EXPENDITURE PER CAPITA (1983 Constant Dollars)				
Headquarters	14	37	73	87
District	39	76	120	122
Combined Total for District Population	53	103	193	209
EXPENDITURE PER SQUARE MILE (1983 Constant Dollars)				
Headquarters	64,530	185,160	333,892	390,348
District	200,922	432,711	617,317	602,789
Combined Total for District Population	265,452	617,871	951,209	993,137
POPULATION PER UNIFORMED STAFF				
Headquarters	2,234	1,175	1,012	1,130
District	707	489	471	456

Explanation of this 1980-1990 rise in per capita costs is not simple. The decline of 167 uniformed staff, most at the patrolman - detective level between 1980 and 1990 was counterbalanced to some extent by a rise of almost 200 in the civilian full-time staff and of over 100 in the part-time staff. As noted earlier, there were rises in general expenses, contractual services and utility costs, etc., but this would explain only a small part of the increase. Further this rise was counter balanced by the overall decrease in employee benefits of an equivalent amount.

Instead the increase in salaries, wages and fees of roughly $15,700,000 from 1980 to 1990 was the reason for the rise in per capita Headquarters costs. Even though the uniformed staff decreased in size, there must have been other factors at work, perhaps salary increases were a factor as well. If this last is argued, then a question arises as to why the Police District did not show a similar rise in salaries, especially since its full-time staff in 1980 and 1990 were virtually the same. Here, there are possibly two answers. One is that there was an increasing proportion of superior officers with the higher salaries in the department. About half of the increased 1980-1990 cost can be explained by increases in a variety of personnel costs. Elements such as terminal leave, shift differential payments, holiday pay, overtime, etc., as shown in Table 6-12, accounted for a $6,500,000 increase.

After this increase is taken out of the salaries, wages and fees account for Headquarters, a rise from 1980 to 1990 of $9,200,000 is still left. When these data are attached to the slight decline in population from 1980 to 1990, the explanation of why per capita costs rose is forthcoming. Salaries and wages increased, and related personnel expenditures also increased, while other expenditure changes in employee benefits and non-personnel items cancelled each other out.

The same logic would apply to the data on expenditures per square mile. Here the interest lies in examining scale of expenditure per unit of area for providing police services. For those people living in the Police District the 1990 expenditure was close to $1,000,000 a square mile. This cost includes Headquarters costs applicable to the District. For those people living outside of the District the average cost of Headquarters services ran to $390,000+ per square mile. All of this is expressed in terms of constant 1983 dollars. When the costs of police services are developed for the villages and the two cities in

TABLE 6-12
Non-Position Related Personnel Costs Police Department Headquarters
1960, 1970, 1980, 1990 ($000)

	1960	*1970*	*1980*	*1990*
Terminal Leave				3,620
Longevity			50	12
Sick Leave			1,000	5,502
Differential			1,700	3,707
Holiday Pay		565	2,200	4,514
Overtime			1,300	5,600
Less Savings		-500	-700	-628
P.O. Arbitration Award				4,663
Salary Adjustment		509	2,600	1,347
Detective Clothing Compensation	41	144		
Special Events		74		
Total	41	793	8,150	22,835
Total in 1983$	136	1,923	9,919	16,464

Nassau that provide their own police, with an area of 83 square miles — it will be possible to compare an average square mile cost for these areas with the District.

Finally, if the ratio of population to uniformed staff is examined, the following is seen. Headquarters in 1960 was providing one policeman for every 2,234 people. By 1970, the population figure was cut almost in half, to 1,175, and stood at 1,130 in 1990. The District, with a smaller population and a larger force responsible for patrol, had a ratio of 700+ people to every police officer in 1960. In 1970, with the large expansion of the force, this population ratio was down to 489 and was at 456 in 1990, in good measure because of a 150,000 population decline in the District from 1970 to 1990. These data will later be compared to equivalent information for Suffolk County.

Major Findings

This examination of changes in Nassau's Police Department has found the following:

1. There has been an increasing differentiation of the structural organization of the Nassau County Police Department, with an increase in the number of its organizational units as presented in Departmental organizational charts, that may be understated. From 1969 to 1989 there was at least a 20% increase in the number of such units, rising from 85 to 102. Most of the units were located in Headquarters. Because of unit transfers, the increase in Headquarters units was larger than the ten unit difference shown between 1969 and 1979. The major change in function of the Department has been the addition of emergency communication and ambulance services.

2. Total expenditures for the Department almost quadrupled from 1960 to 1980, going from $60,000,000 to $235,000,000. The largest decade increase of $82,000,000 occurred from 1960 to 1970, and another $80,000,000 increase occurred from 1980 to 1990.

3. The largest elements in the increase have been personnel related, salaries, employee benefits which showed large rises in retirement costs, health benefits and social security; and rises associated with overtime, terminal leave, shift differentials, holiday pay, etc.: $112,000,000 in salaries, wages and fees and $50,000,000 in employee benefits. There was also — in terms of constant 1983 dollars — a rise of $14,000,000 in non-personal items.

4. About $93,500,000 of the cost rise occurred in Police Headquarters and $82,000,000 in the Police District.

5. From 1960 to 1990 Department staff rose from near 2,500 to almost 4,600. The uniformed or sworn police staff were 95% of total full-time employees in 1960 but with emergency services and some civilianization were 83% of total in 1990.

6. Headquarters staff has grown from 27% of total in 1960 to 38% in 1990, with 1,762 employees in the later year. District staff grew from 1,800 in 1960 to 2,800 in 1990.

7. Between 1980 and 1990 the uniformed staff fell by 184, with 167 of the loss in Headquarters, and minimal decline in District patrol strength. Almost all of the Headquarters loss was in the lower officer categories, but this was partly compensated by an increase in office services staff.

8. Over the thirty years covered in this study the largest proportional uniform increase has been in the Superior Officer Staff of Headquarters which in 1990 was almost two and a half times larger than in 1960, and constituted near one-fourth of the uniformed staff in that unit compared to about 10% in the District.

9. Expenditures per capita for Headquarters rose from $14 in 1960 to $87 in 1990. For the District they were $39 in 1960 and $122 in 1990. It was found that salary increases, related personnel costs for overtime, holiday pay shift differentials, etc. were major factors in the Headquarters cost rises, especially in the 1980-1990 period.

10. In 1990 Headquarter expenditures per square mile were over $390,000. In the District they were over $600,000. For a person living in the District the costs of Police services in 1990 in 1983 constant dollars — approached $1,000,000.

11. In 1960 Headquarters provided one police officer for every 2,200 people. In 1990, the provision was one for every 1,130 persons.

In 1960 the District provided one police officer for every 700 persons. In 1990, the provision was one for every 450.

THE SUFFOLK COUNTY POLICE DEPARTMENT 1960-1990

In 1958 before a County Police Department had been formed, the County Sheriff's department had a budget of $275,000 with 19 sworn officers — mostly deputy sheriffs — and there was a separate Detective staff of 35 criminal investigators with a budget of $275,000. Otherwise law enforcement in Suffolk County was in the hands of the ten towns — each with its own police force — and the several villages that had their own police.

In 1960 as a result of the 1958 county election, a newly chartered county government was created which provided for the establishment of a county police department on a two-level basis. One level was a Headquarters function operating county-wide to provide specialized services to all municipalities. The tax revenue needed for this operation is raised as part of the General Fund levy on property in the whole county. Second, a Police District was created for those towns and villages willing to give up their own police operations and to be patrolled and served by a unified district force. The five western towns joined the District, with the exception of a dozen villages which retained their own forces. The five East End towns did not join and a number of villages in the East End also maintained their own forces independent of the town police. Tax revenues for the Police District are raised by property levy on the municipalities within it.

From 1960 to 1990 the District has served close to 90% of the County's population. See Table 6-13.

TABLE 6-13
Population of Suffolk County and Its Police District 1960, 1970, 1980, 1990

	Suffolk County	*—POLICE DISTRICT—*	
Year	*Total*	*Total*	*Pct. of County*
1960	666,784	582,382	87.3
1970	1,127,030	1,017,342	90.3
1980	1,284,231	1,160,345	90.4
1990	1,321,864	1,189,599	90.0

The area of the Police District encompasses 533 of the County's 911 square miles. In 1990 the Department budget totaled over $183,000,000 in constant 1983 dollars, and represented 20% of the County's total operating expenditure. Headquarters was responsible for $38,500,000 of Department expenditure, and the District for $144,6000,000. The Department is led by a Commissioner appointed by the County Executive with the consent of the County Legislature. The Commissioner recommends police force staffing to the County Legislature for approval. He has the power to appoint a Deputy Commissioner and to assign Captains to head the major divisions of the department, including the Chief Inspector to head the Police District staff. Members of the department are recruited through Civil Service Examination, excepting the Commissioner and seasonal patrolmen who may be hired by him.

Within the District, school crossing guards are also appointed by the Commissioner, and their costs are a charge upon the District. In addition, in special situations, special patrolmen may be appointed by him for a specified time. Such an appointment is revocable at any time. The Commissioner has authority to discipline and punish personnel for infractions of departmental regulations, if there is a finding of guilt after a departmental hearing.

Within the District the Commissioner decides on the precinct organization, and on the assignment of staff to these precincts. There are six precincts in the District: roughly, one each in the towns of Babylon, Huntington, Islip and Smithtown; one in south Brookhaven and one in north Brookhaven. Department headquarters are in Yaphank.

The 1990 organization chart of the Department shows five major groupings with one each under the two deputy commissioners; and reporting to the Chief Inspector, three Division Chiefs for Detectives, Headquarters and Patrol — also known as the District. In the County budget for 1990 however, the major structural units presented for both expenditures and staff are Headquarters and the District.

The Patrol Division is the part of the County Police Force with which the public has most contact. It operates within the Police District and is led by a Chief who in turn is directly responsible to the Chief Inspector of the Department. The division contains most of the Department's staff with the great majority assigned to the six precincts either as uniformed or plainclothes officers. Each precinct is divided into patrol sectors and to provide around the clock police service. The force is assigned in working tours or shifts. Supplementing the precinct patrol assignments are special highway and marine patrol bureaus. The Highway Patrol staff patrols all highways in the County, except the Southern State Parkway and the Northern State Parkway, issuing summonses to traffic violators. Special units administer alcoholic breatholater tests to drivers suspected of being drunk. The Marine Patrol Bureau patrols the waterways of the County providing rescue for persons and disabled boats; pursues illegal shellfishers and clammers; and warns boaters of dangerous behavior. A special unit provides patrol services for Fire Island in the summer. Staff of the Detective Division are assigned within each precinct. Roughly 2,500 of the Department's staff served in the District in 1990.

Headquarters — as a General Fund function defined in the County budget — had over 750 of the staff in 1990. Essentially Headquarters provides five forms of service. It provides the overall decision and command functions for policy implementation and resource allocation for the Department as a whole, within broad parameters set by the Executive and the Legislature. Second, it provides record and housekeeping services to the Department. Third, it provides centralized services to the District that cannot be handled effectively by individual precincts, such as complaint reception and dispatch and for specialized services for specific crimes and investigations. Fourth, it provides liaison and services for other government agencies involved with criminal justice, such as the courts and the District Attorney's Office. Fifth, it provides its specialized services for the specific types of crime like arson, sex crimes, etc., to the county jurisdictions outside the District.

The Department's expenditure has always been a significant part of the County total, even when the Department and the newly chartered County government was organized in 1960. See Table 6-14. From 1960 to 1980, the Department's percentage of County expenditure was between 17 and 18. In 1990, as the rise in County expenditure slowed, Police Department expenditures increased at a faster rate and its share of County total rose to one in every five dollars.

TABLE 6-14
Police Department Headquarters and Police District Expenditures as a Percentage of County Expenditures, Suffolk County, + 1960, 1970, 1980, 1990

	1960	*1970*	*1980*	*1990*
Expenditures (Thousands of Constant 1983 Dollars)				
County	108,430	485,223	893,002	910,722
Police Dept.	19,363	83,129	160,285	183,141
Headquarters	2,519	11,166	24,523	38,508
District	16,844	71,963	135,762	144,633
PERCENTAGE OF COUNTY EXPENDITURES				
Police Dept.	17.9	17.1	17.9	20.1
Headquarters	2.3	2.3	2.7	4.2
District	15.6	14.8	15.2	15.9

Note the following:

1.There were large rises in Department expenditure from 1960 to 1970 to 1980 — $64,000,000 and $77,000,000 respectively — but the increase to 1990 was a much lower $23,000,000.

2.The Headquarters function with roughly $9,000,000 and $13,000,000 increases in the first two decades, continued with a $14,000,000 increase in the third decade. In part this was due to the addition and expansion of the emergency communication system, but the rise to 1990 was still in line with earlier expenditure growths.

3.In contrast the large growths in Police District expenditures in the first two decades was succeeded by a relatively modest growth to 1990.

4.As a result, Headquarters, with a much smaller staff than the District has been responsible for the largest part of the rise in Departmental expenditure from 1980 to 1990.

The factors involved in these expenditure rises will be treated in the following pages.

Structure and Operating Organization of the Department

Based on budget data, an attempt was made to describe the organizational structure of the Department and changes in it that occurred from 1960 to 1990. Given the initial organization in 1960 and a county population that had doubled to 1990, changes would be expected. The task of describing these changes is complicated by the fact that no organizational structure is depicted for 1960; by the fact that the 1970, 1980, 1990 organizational charts

do not indicate or correspond to the way staff are operationally assigned to Headquarters and District units as shown in budget staffing tables; by the fact that the 1990 staffing tables in the County budget show no breakdown of staff assignments beyond the organizational levels of Headquarters and Police District. With these problems in mind, a two step organizational analysis is attempted. First, the organizational charts for 1970, 1980, 1990 are compared. Second, the staffing tables for 1970 and 1980 are used in conjunction with that for 1989 — which has some problems of its own that will be discussed at the appropriate point.

Structure Based on Organization Charts

Table 6-15 shows that the number of units fell greatly from 1970 to 1980 and then more than doubled to 1990. In this twenty year period, County population increased from roughly 1,100,000 to 1,300,000, a 17% increase. As the number of District units essentially remained stable — that is if the precinct units are included in the 1990 table — the rise was in Headquarters differentiations of structure, from 29 units in 1970 down to 14 in 1980 and up to 41 in 1990. In effect the number of organizational units in Headquarters almost tripled from 1980 to 1990.

TABLE 6-15
Number of Units in Suffolk County Police Headquarters and Police District Organization Charts 1970, 1980, 1990

	1970	*1980*	*1990**
Total	44	25	47 (53)
Headquarters	29	14	41
District	15	11	6 (12)
	—PERCENTAGE DISTRIBUTION—		
Headquarters	66	56	87 (77)
District	34	44	13 (23)

*See note

*In 1970 and 1980 the organization charts showed units for each police precinct. In 1990 these were not shown. To provide better comparability two sets of data are given. The first shows the number of units as given in the 1990 organization chart. The second adds the six police precincts to both the total and District number. Percentages are shown similarly.

These distributions of organizational units did not reflect at any time the distribution of Department manpower, as shown in Table 6-16. However, it can be seen that Headquarters throughout had rises in its percentage of Departmental staff even when the number of organization units showed a large decrease to 1980. Thus it can be seen that in 1990, that with 77% of the organizational units, Headquarters had only 23% of the Departmental staff; that in

Chart 6-10

POLICE HEADQUARTERS AND POLICE DISTRICT EXPENDITURES AS A PERCENTAGE OF COUNTY EXPENDITURES, Suffolk County 1960,1970,1980,1990

TABLE 6-16
Staff Distribution of Suffolk County Police Department in Headquarters and District Budgets 1960, 1970, 1980, 1990

	1960	*1970*	*1980*	*1990*
Total Staff	696	2,486	3,145	3,280
Headquarters	80	323	488	755
District	616	2,163	2,657	2,525
	—PERCENTAGE DISTRIBUTION—			
Headquarters	11	13	16	23
District	89	98	84	77

the period from 1970 to 1990, Headquarters had numerically increased its staff by over 400 — more than doubling the 1970 level — and increased its departmental percentage to near a quarter of the total staff.

In what respects did these new organizational functions appear? In 1970 the Department had three main divisions under the Commissioner: Detective; Auxiliary Services; Uniformed — this last containing most of the actual District staff. In this organizational scheme, it appears that the division heads reported directly to the Commissioner. In 1980, the three divisions were retained — some with different names. The Auxiliary Services Division became the Headquarters Division under a Chief of Division with three main bureaus instead of seven. The Detective Division showed three main bureaus, with no indication of staff distribution to the precincts or the East End. The Uniformed Division was renamed the Patrol Division, and the Aviation, Canine and Communications Bureaus were no longer indicated as part of it. At the top levels, the connected lines indicate that the division chiefs reported to a Chief Inspector under the Commissioner. The Commissioner also had a Deputy Commissioner, supervising two bureaus, reporting to him. While this 1980 organizational chart indicates a consolidation and simplification of structure, as well as some reassignment of functions, it cannot be taken at face value. For example, although not shown on the chart, detectives continued assignment to the precincts, and there was an East End squad. Various special squads shown in the 1970 Detective Division, still existed in 1980, etc. Thus the finding that Headquarters staff increased to 1980, indicates that the organization chart for that year does not adequately portray the functions of the Department. Instead it is much more likely that the staffing by unit is more accurate.

By 1990 a more elaborate organizational structure existed. Where the 1970 chart showed only a Chief Inspector reporting directly to the Commissioner, there were now two Deputy Commissioners — each supervising a number of bureaus — and an Assistant to the Commissioner reporting directly to him. The Chief Inspector still had Detective, Patrol and Headquarters Division Chiefs reporting to him and two other units. As in 1980, the assignments of detectives to precincts and the East End were not reflected in the organization charts. Further, the assignment of patrolmen to precincts also was not reflected. To these extents the organization charts understate or do not reflect staff distributions. It should be noted as well that the Police Academy Bureau is shown in two locations, one under supervision of the First Deputy Commissioner, and the other under the supervision of the Chief of the Headquarters Division. Without going into more detail, the overall total of Department units is much larger than in 1980, larger than in 1970, and the 1980-1990 change almost completely results from the growth in Headquarters organization. This change is reflected in staff distribution which shows a decline of 130 in District staff and a rise of 267 in Headquarters staff, and as noted earlier, a rise for Headquarters to almost one fourth of Department employees.

Structure Based on Staff Assignment

Perception of organizational structure based on staff assignment is handicapped by the facts that neither the 1960 or 1990 budgets show such assignment. For 1960 it was not possible to provide an alternate means of establishing the structure, as the Police Department had just been established on a County level. In 1990, for some unknown reason, Departmental staff assignments were no longer shown on a unit level. Instead, the staffs were listed by title for Headquarters and for the District without mention of assignment by unit. However, it was noted that the 1989 and 1990 Budget organization charts for the Department were exactly the same. Thus it was assumed that the 1990 staff disposition by unit would in all probability be much the same as that shown for 1989. Yet, it should be noted that the 1990 manpower level was lower than that for 1989 by roughly 300 positions, 145 in Headquarters, the rest in the District.

A look at the 1970 staffing data shows three major divisions in Headquarters, one for General Administration centering around the Commissioner and Chiefs, a second dealing with Auxiliary Services, and a third with Investigation. There was also a Juvenile Aid Bureau. Manpower was listed as being assigned to 17 units. This should be contrasted with the total of 29 units listed in the organization chart, showing sections for Arson, Homicide, Auto Theft, etc., which however were not listed the staff section of the Police budget.

A similar situation shows for the District which shows manpower assigned to 14 units, in contrast to the 16 that can be identified in the organization chart. However, the manpower staffing does not identify the precinct assignments of patrol officers or detectives, but simply lists one precinct bureau containing a staff of more than 1,500.

In 1980 another pattern of discrepancy emerged. For Headquarters, 43 units of manpower assignment were listed in the Budget. For the District 48 units of staff assignment were shown. As noted in Table 6-15, the organization charts showed a respective total of 14 and 11 units. The Departmental difference between 91 staff units of organization and 25, is rather large. Note also that the 91 unit total is much larger than either the 46 staff units or the 44 organization chart units in the 1970 Budget.

Generally, the Headquarters administration as shown in the staff part of the Budget is close to the major groupings for headquarters and detective function shown in the organization chart, but as noted the staff units are much more numerous.

A similar story can be told for the 1980 staff listing for the Police District. One large reason for the increase in the number of units of staff organization is the tri-partite listing of staff assigned to the precincts. First, there is a listing of detective staff so assigned. Second, there is a listing of the patrol staff. Third, there is a listing of the plainclothes staff. thus, precinct listings alone are responsible for 18 of the District's 48 organization units listed in the staff part of the Budget.

As noted the 1990 Budget did not provide assignment units for staff below the level of Headquarters and District. Accordingly, the 1989 Budget listings for staff were used as a surrogate. There were 60 manpower units of organization for the Headquarters staff and 67 for the Police District for a Department total of 127. Without going into the details of organizational structure, the staff units of organizational assignment from 1970 to 1989 are as shown in Table 6-17 .

Three things should be said about these results.

1. The actual organizational structure of the Police Department cannot be established by examining either its organization charts or listing of its manpower distributions by units. At the very least, it takes a combination of both, and then some, to establish what that structure is and how it has changed.

2. In whatever way the data are examined, recognizing that in the earlier years, 1970 for example, units were really there but simply not listed in some cases, the sheer increase in the total number points to increasing complexity and differentiation of the organizational and command structure of the Department, especially in the 1980-1990 period when the number of staff changed relatively little. See Table 6-16.

TABLE 6-17
Number of Units to Which Staff was Assigned in the Suffolk County Police Department, Headquarters and Police District

1970, 1980, 1989

	1970	*1980*	*1990*
Total	31	91	127
Headquarters	17	43	60
District	14	48	67
—PERCENTAGE DISTRIBUTION—			
Headquarters	55	47	47
District	45	53	53

3. The relative distribution of organizational units between Headquarters and District as shown in the staff part of the Budget is very different from that shown in the organization charts. Compare Tables 6-15 and 6-17. Does this mean that the Department is less top heavy than the organization charts indicate? It may be that examination of the changes in distribution of superior officers is needed to shed further light on this subject.

Staffing Patterns

In 1960 when the County Police Department was formed, it had nearly 700 staff, with over 90% as "sworn" or uniformed members. In 1970, after a decade of organization and expansion, the Department staff was near 2,500 with close to 90% in the uniformed ranks. In the next twenty years, overall staff grew by more than 30%, near 800. Over 500 of this increase was in uniformed staff and near 300 in civilian members of the Department. See Table 6.

In this twenty year period, the Headquarters staff increased by 432, with 190 of the increase being in the Uniformed ranks, and 240 more civilians being employed, thus greatly increasing the ratio and presence of civilians.

Growth in the District totaled 362 from 1970 to 1990, to a level of 2,500+. Throughout, from 1960 onward, the sworn officers have comprised near 90% or more of the District staff. Thus the major part of the 1970-1990 rise was in this component which rose by over 300. It is noteworthy, that although civilian staff increased as a whole in the District from 1970 to 1990, between 1980 and 1990 it declined by more than 50.

Chart 6-11

Suffolk County Organization Chart - 1970

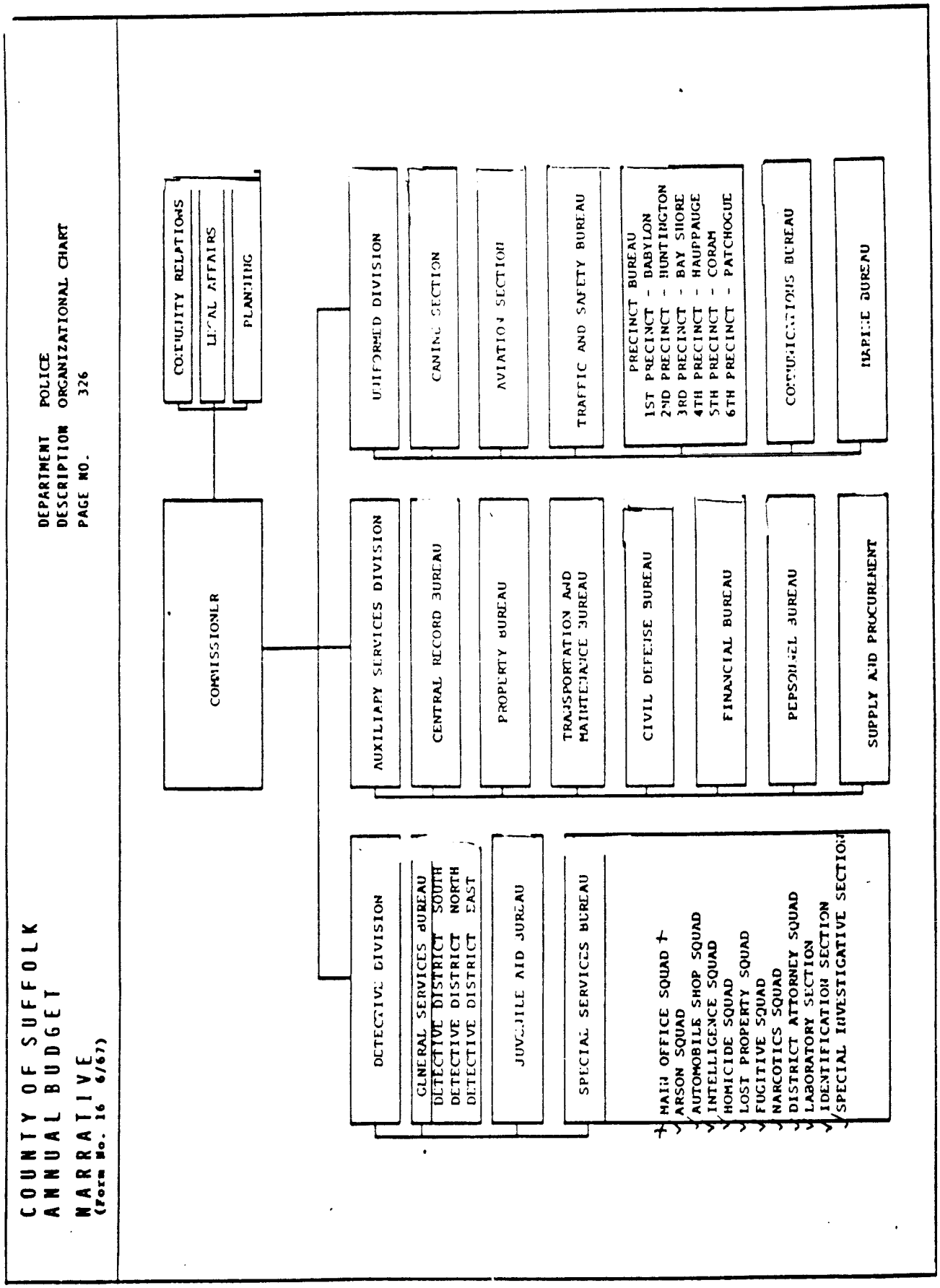


Chart 6-12

Suffolk County Organization Chart - 1980

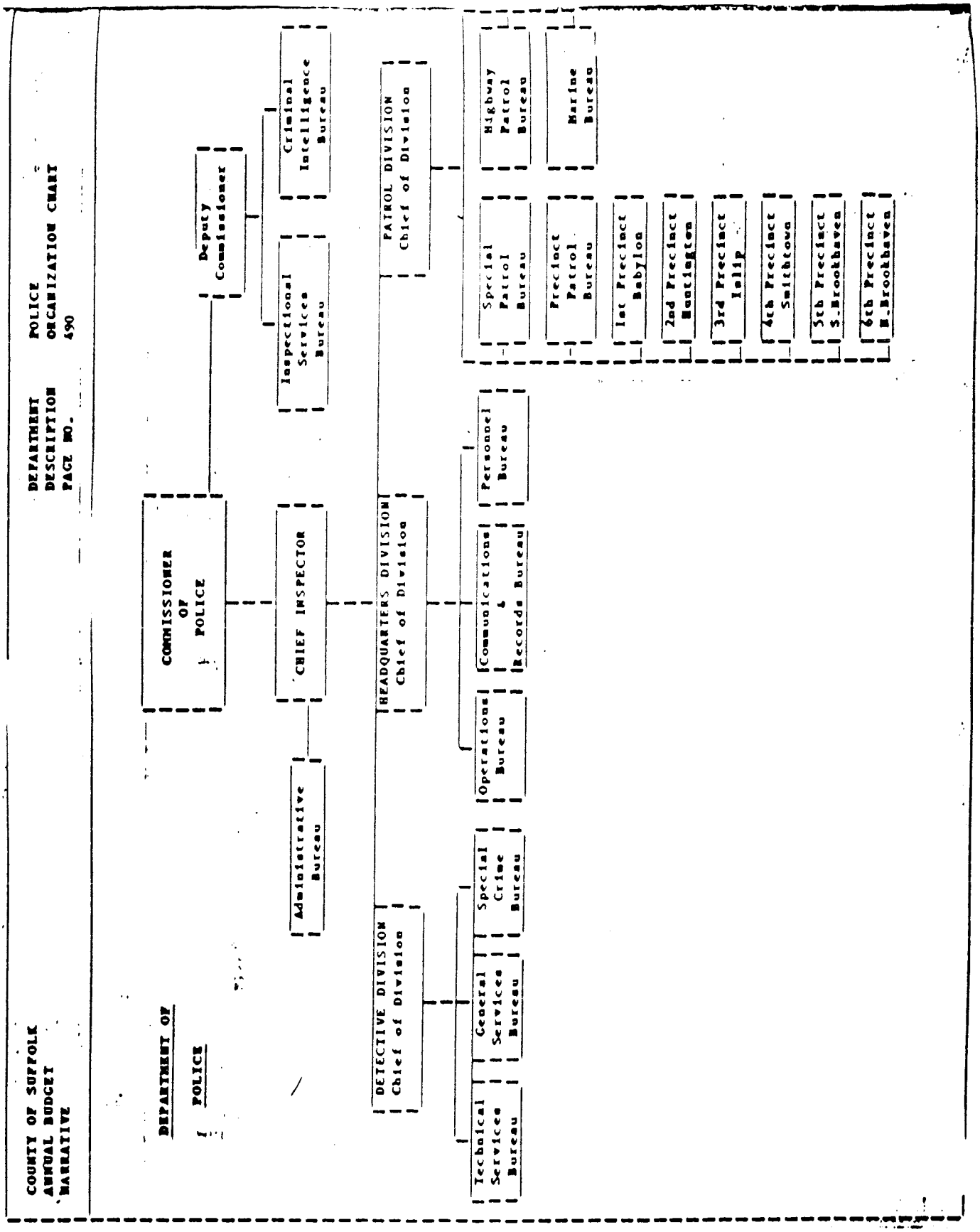


Chart 6-13

Suffolk County Organization Chart - 1990

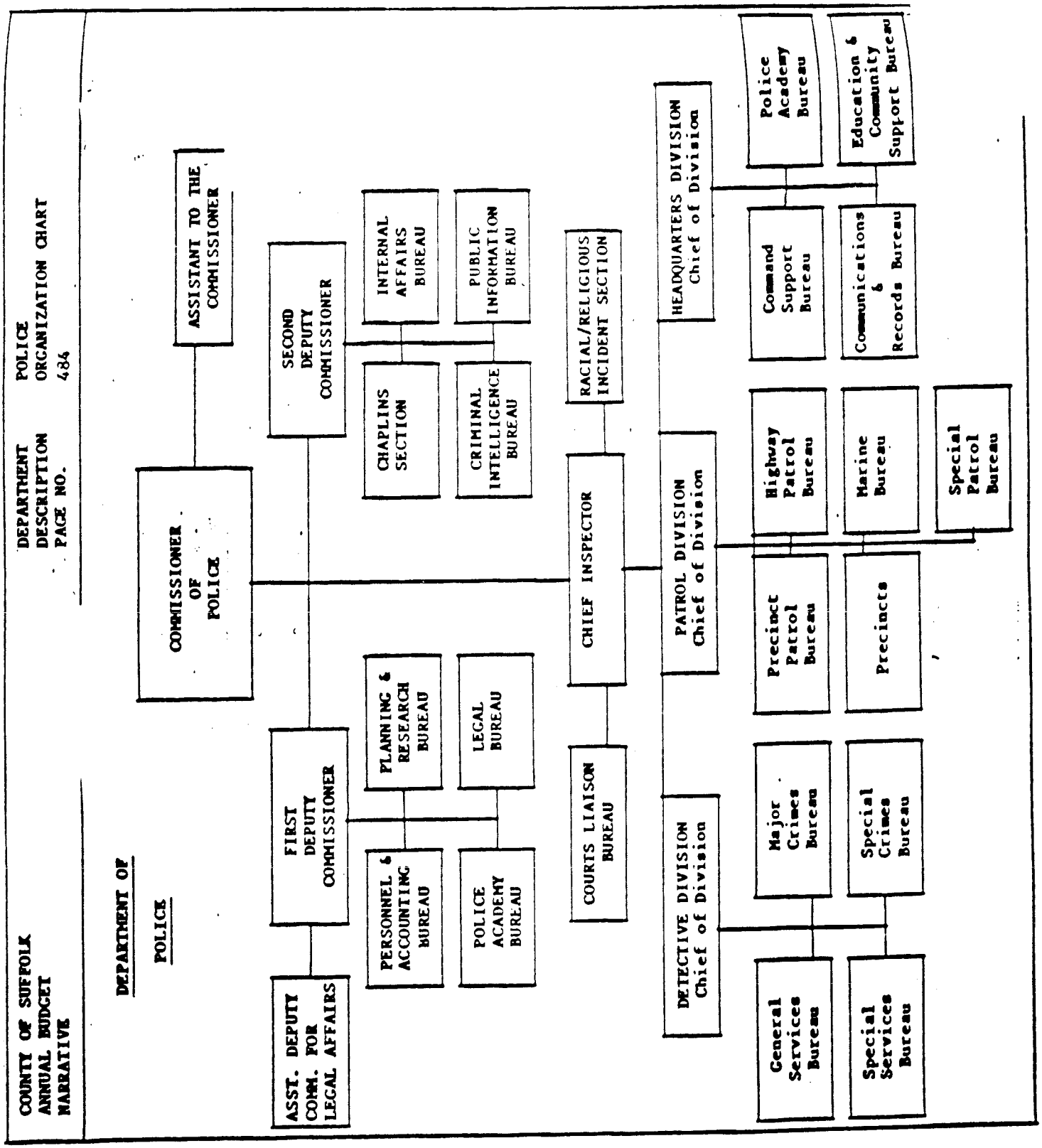


Chart 6-14

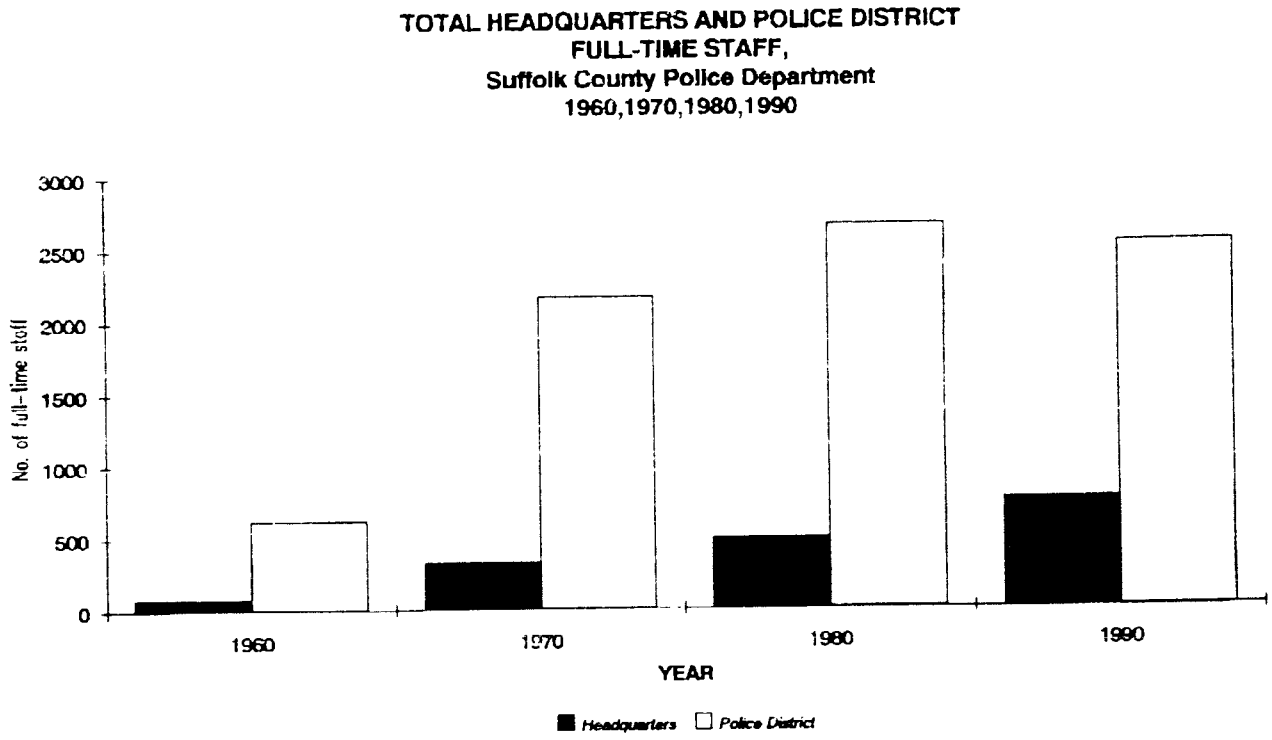


Chart 6-15

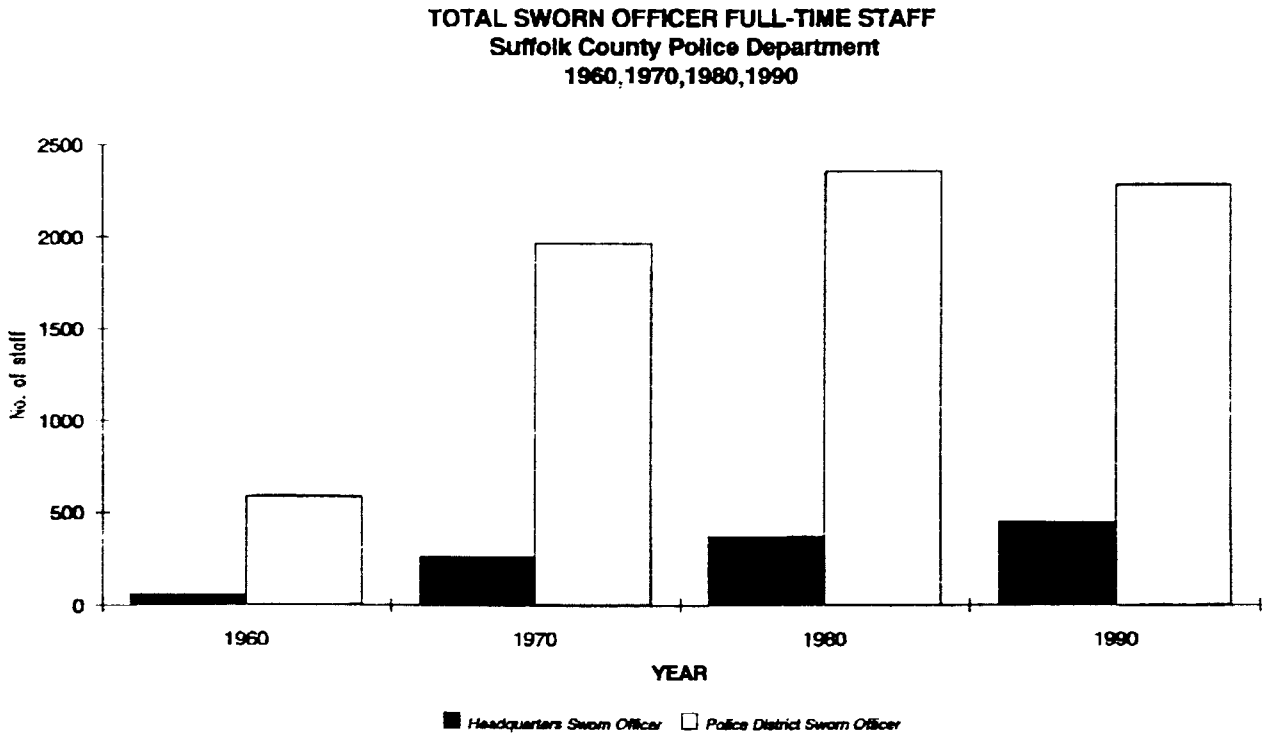
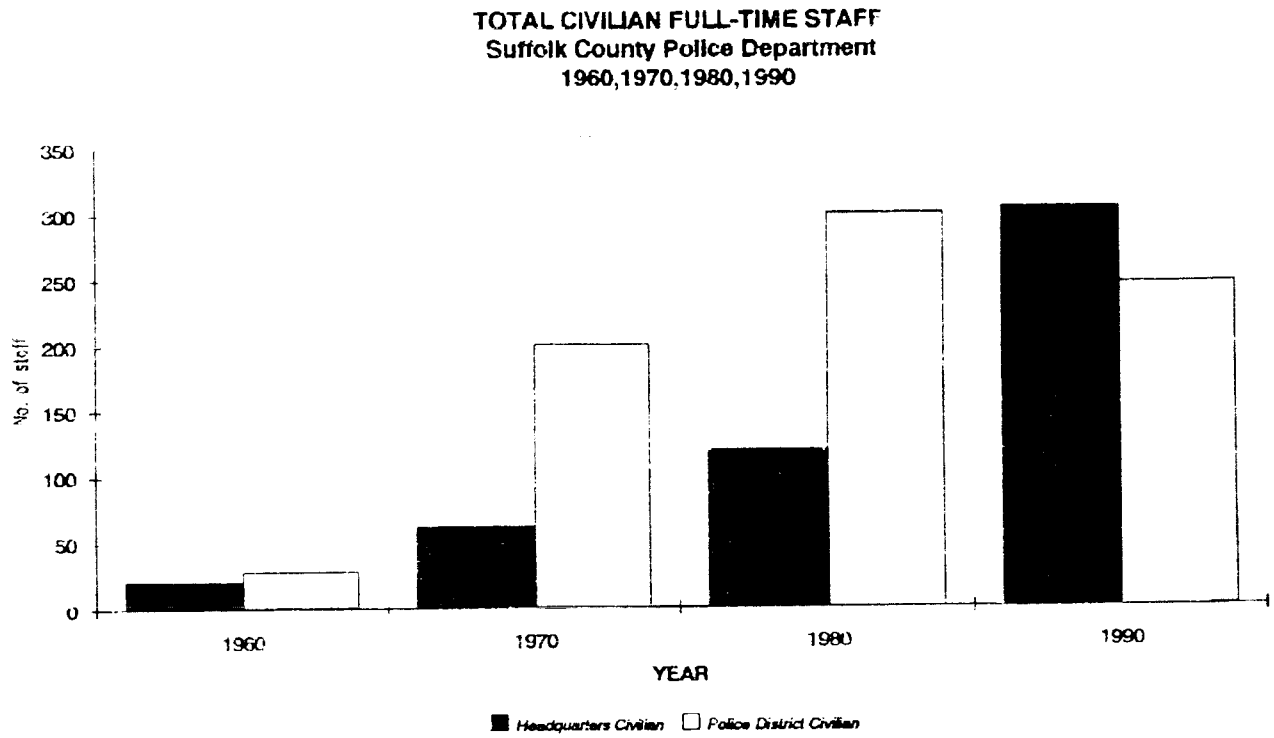


Chart 6-16



The results of these changes show in parts C, D and E of Table 6-18. The Headquarters share of total staff rose from 13% to 23% in the 1970-1990 period. The share of sworn officers increased from 12% to 17%. The share of civilian staff increased from 24% to 55%. Do these data confirm the organizational-structural analysis in the preceding section showing increasing complexity and differentiation?

The problem in dealing with this question is that the organizational data is incompletely indicative. The discrepancies between the types of data, the omissions from one type and decade to another, and the changes, raise doubt that the changes have been very extensive after 1970. Certainly re-organization and shifts of units from District to Headquarters have occurred. There were two deputy commissioners in 1990, and there were none in 1970. The growth in Department staff since 1970, especially in the Headquarters component which more than doubled while population grew by 17%, leads to investigation of the aspects in which staff rose.

The number of superior officers — those with rank of sergeant or higher — rose from 409 to 469 — a 15% increase — from 1970 to 1990. Most of this was concentrated in Headquarters as the number increased from 70 to 121. See Table 6-19. The number of patrolmen and detectives in the Department rose by one fourth. While the District's total of lower rank uniformed staff increased by 300+, the 139 increase in Headquarters represented a 73% gain. Civilian staff more than doubled from 1970 to 1990, increasing by 288. Almost all of this rise, 242, was in Headquarters.

Thus the overall indications from the staff analysis are as follows. Police District staff levels increased in conformance with the rise in County population from 1970 to 1990. The rise in District superior officer numbers was slight. These data seem to confirm the organizational data that not too much overall change had occurred in the District.

At the Headquarters level the staff increases were distributed among superior officers, patrol and detective lower ranks, and civilians. While the rise in civilian staff points to their increasing use in the Department, the facts indicate that they added to the overall staff and did not replace uniformed staff. In fact when the increases in civilian staff are examined more closely, most of the gain is attributed to the expansion of functions for communications and emergency calls. This resulted in replacement of most uniformed staff handling these tasks in 1970 - almost 70 police officers. However, this replacement did not result in reduction of Headquarters Uniformed staff, but apparently resulted in a double reassignment within Headquarters. First the communications func-

TABLE 6-18
Sworn Officer and Civilian Staff of Police Department Headquarters and Police District. Suffolk County
1960, 1970, 1980, 1990

	1960	1970	1980	1990
A.				
Police Departmental Total	696	2,486	3,145	3,280
Sworn Officer	647	2,224	2,725	2,730
Civilian	49	262	420	550
Headquarters	80	323	488	755
Sworn Officer	59	261	368	451
Civilian	21	62	120	304
Police District	616	2,163	2,657	2,525
Sworn Officer	588	1,963	2,357	2,279
Civilian	28	200	300	246
B. —PERCENTAGE DISTRIBUTION—				
Police Department				
Sworn Officer	93	89	87	83
Civilian	7	11	13	17
Headquarters				
Sworn Officer	74	81	75	60
Civilian	26	19	25	40
Police District				
Sworn Officer	95	91	89	90
Civilian	5	9	11	10
C. —PERCENTAGE OF STAFF IN HEADQUARTERS—	11	13	16	23
D. —PERCENTAGE OF SWORN OFFICERS IN HEADQUARTERS—	9	12	14	17
E. —PERCENTAGE OF CIVILIAN STAFF IN HEADQUARTERS—	43	24	29	55

TABLE 6-19
Superior Officers as a Percentage of Sworn Officers Suffolk County Police Department Headquarters and Police District
1960, 1970, 1980, 1990

	1960	1970	1980	1990
A.				
Police Department Total	647	2,224	2,725	2,730
Superior Officers	210	409	434	469
Patrolmen & Detectives	437	1,815	2,291	2,261
Headquarters	59	261	368	451
Superior Officers	49	70	97	121
Patrolmen & Detectives	10	191	271	330
Police District	588	1,963	2,357	2,279
Superior Officers	161	339	337	348
Patrolmen & Detectives	427	1,624	2,020	1,931
B. —PERCENTAGE DISTRIBUTION—				
Police Department				
Superior Officers	32	18	16	17
Patrolmen & Detectives	68	82	84	83
Headquarters				
Superior Officers	83	27	26	27
Patrolmen & Detectives	17	73	74	73
Police District				
Superior Officers	27	17	14	15
Patrolmen & Detectives	73	83	86	85
C. —PERCENTAGE OF SUPERIOR OFFICERS IN HEADQUARTERS—	23	17	22	26

tion was transferred from the District to Headquarters. Second, the uniformed staff in communications was replaced by civilians, but retained within Headquarters. This would explain half of the rise in patrolmen and detectives between 1970 and 1990. This reassignment explanation plus the increase in superior officers again points to some increases in organizational complexity and number of units that would accommodate the larger Headquarters staff.

Expenditures 1960, 1970, 1980, 1990

In the years from 1960 to 1990, total Department expenditures — in 1983 constant dollars — increased from $19,000,000+ to over $183,000,000. See Table 6-20A. Perhaps it would be more appropriate to compare the increase from 1970 onward when the Department had been in existence for a decade with 2,486 staff, to the 1990 Department with 3,280 staff, an increase of almost 800, or 32%. In this 1970-1990 period, Department expenditure rose from $83,000,000+ by over $100,000,000, a 120% rise.

Permanent salaries rose by over $41,000,000 from 1970 to 1990. Employee Benefits accounted for nearly another $27,000,000, and this would have been much higher — perhaps as much as $20,000,000 more — if the State had not reduced 1990 retirement payments in consideration of other compensating changes. The major factors in the Employee Benefits rise from 1970 to 1990 were a $13,000,000+ rise in Health Insurance, a $6,000,000 rise in Social Security, a $4,500,000 rise in Retirement costs — even with the State reduction — a $2,000,000+ Benefit Fund contribution that did not exist in 1970.

TABLE 6-20A
Total Expenditures by Type, Suffolk County Police Department, 1960, 1970, 1980, 1990
(Thousands of Constant 1983 Dollars)

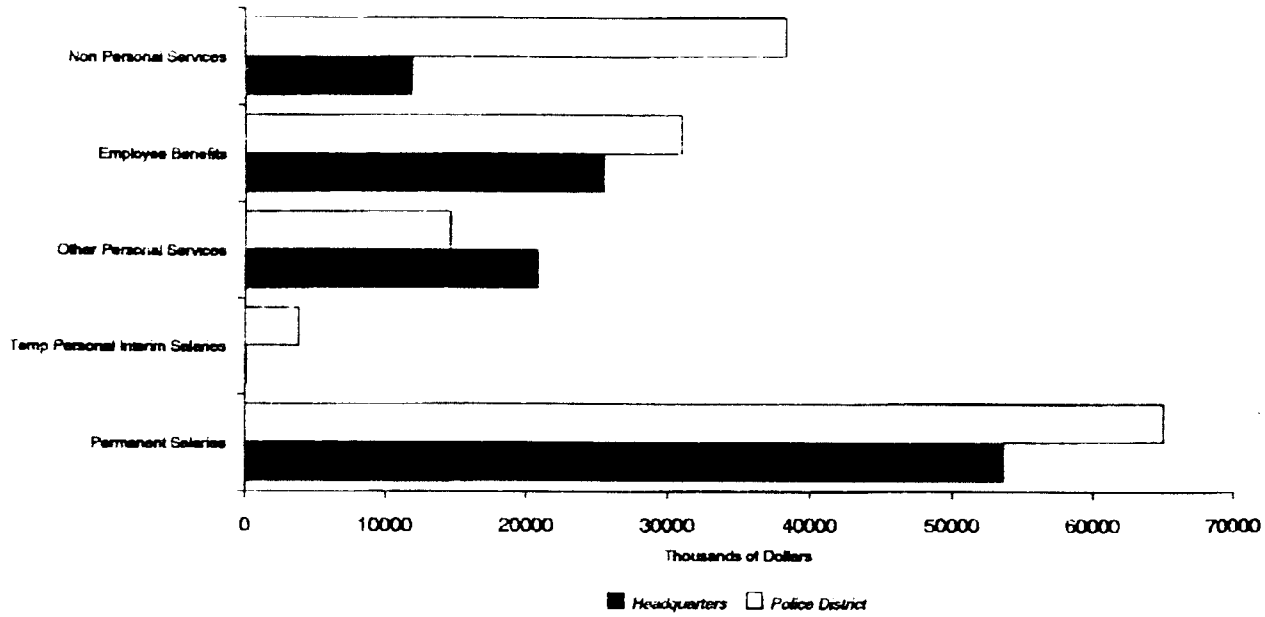
Type of Expenditure	*1960*	*1970*	*1980*	*1990*
Total	19,363	83,129	160,185	183,141
Personal Services	15,396	72,861	145,838	164,856
Permanent Salaries	13,591	54,177	91,257	95,840
Interim Salaries	-	-	-	419
Employee Benefits	307	12,536	41,957	39,140
Retirement	9,022	31,413	13,612	
Death Benefit Differential	-	-	-	1
Social Security	307	2,399	5,565	8,331
Unemployment Insurance	-	-	-	27
Health Insurance	-	1,116	3,605	14,844
Annual Premium Life Insurance	-	-	-	110
Benefit Fund Contributions	-	-	1,374	2,215
Other Personal Services	1,498	6,148	12,624	29,456
Terminal Vacation Pay	-	-	-	1,569
Night Differential	-	-	-	5,740
Holiday Pay	-	-	3,501	4,924
Terminal Sick Leave Pay	-	-	1,261	4,292
Longevity Pay	-	-	2,968	3,040
Retro & Vacation Pay	-	-	-	
Extended Tours	-	485	-	97
Overtime Salaries	-	146	2,994	8,029
Temporary Salaries	1,217	2,379	1,864	1,688
Workmen's Comp. Disability	281	-	36	
Disability Income	-	-	-	32
Health Buy Back	-	-	-	45
Prior Years Encumbrance				
Undistributed Salary Adj.		-	3,097	
Matrons & Monitors	-	24		
Chargebacks	-	17		
Non-Personal Services	3,967	10,268	14,447	18,285
Equipment	774	2,326	2,105	272
Supplies	2,099	3,597	7,120	3,970
Utilities	324	1,544	795	
Systems	-	-	-	50
Travel	116	-	190	327
Rent	132	-	-	198
Fees	50	27	32	86
Miscellaneous	390	2,622	49	202
Contractual	113			
Interfund Transfers-Services	-	-	1,034	10,007
Transfer to General Fund	-	-	1,845	1,689
General Gov't. Judgments & Claims	-	1,234	1	1
Debt Service	83	414	527	574
Special Services	-	49		

TABLE 6-20B
Percentage Distribution of Expenditures by Type, Suffolk County Police Department, 1960, 1970, 1980, 1990

Type of Expenditure	*1960*	*1970*	*1980*	*1990*
Total	100.0	100.0	100.0	100.0
Personal Services	79.5	87.6	91.0	90.0
Permanent Salaries	70.2	65.2	56.9	52.3
Interim Salaries				0.2
Employee Benefits	1.6	15.1	26.2	21.4
Retirement		10.9	19.6	7.4
Death Benefit Differential	—			
Social Security	1.6	2.9	3.5	4.5
Unemployment Insurance	—			
Health Insurance		1.3	2.2	8.1
Annual Premium Life Insurance				1.0
Benefit Fund Contributions			0.9	1.2
Other Personal Services	7.7	7.4	7.9	16.1
Terminal Vacation Pay				0.9
Night Differential				3.1
Holiday Pay			2.2	2.7
Terminal Sick Leave Pay			0.8	2.3
Longevity Pay			1.8	1.7
Retro & Vacation Pay				
Extended Tours		0.6		0.1
Overtime Salaries		0.2	1.9	4.4
Temporary Salaries	6.3	2.9	1.2	0.9
Workmen's Comp. Disability	1.4	—		
Disability Income	—			
Health Buy Back	—			
Prior Years Encumbrance				
Undistributed Salary Adj.		3.7		
Matrons & Monitors		—		
Chargebacks		—		
Non-Personal Services	20.5	12.4	9.0	10.0
Equipment	4.0	2.8	1.3	0.2
Supplies	10.8	4.3	4.4	2.2
Utilities	1.7		1.0	0.4
Systems	—			
Travel	0.6		0.1	0.2
Rent	0.7			0.1
Fees	0.3	0.3	—	—
Miscellaneous	2.0	3.2	—	0.1
Contractual				0.1
Interfund Transfers-Services			0.7	5.5
Transfer to General Fund			1.2	0.9
General Gov't. Judgments & Claims		1.5	—	—
Debt Service	0.4	0.5	0.3	0.3
Special Services		0.6		

Chart 6-17

POLICE EXPENDITURES BY MAJOR TYPE
Headquarters and Police District, Suffolk County Police Department,1990
(Thousands of 1983 Constant Dollars)



There was a $23,000,000 rise in other Personal Services from 1970 to 1990. In part they arose because of budgeting for items that were not included in the earlier period, such as $5,740,000 in differential pay for working at night. They arose also because of a large increase in overtime salaries and in holiday pay. Together, these three items account for over $18,500,000 of the 1990 Personal Service increase above 1970. It is also worth noting that as overtime, night and holiday pay differentials are accumulated by police officers in their retiring year, the cost of retirement to the County is raised appreciably.

Non-Personal Services show an $8,000,000 rise above the 1970 level. It is difficult to determine if this was a real increase or simply reflects 1990 costs that had been previously absorbed in other parts of the County budget in earlier years. The major factor in this rise is a $10,000,000 charge for services supplied by other funds. In 1970 no such charge was shown and in 1980 it was only $1,000,000+.

In the 1970-1990 period Personal Services composed about 90% of the Department budget. However, as Employee Benefits increased, the other Personal Services showed increased costs and new expenditure items, Permanent Salaries became a smaller part of the total and were just over half of the Department expenditure in 1990. See Table 6-20B. If retirement costs had been at their normal level, Employee Benefits would have been over one-quarter of the total, and Permanent Salaries less than half.

There were also some changes in the balance of expenditure between Headquarters and the Police District. Police District expenditure doubled from 1970 to 1990, while that of Headquarters increased near three and a half times. As a result Headquarters was responsible for one in every five dollars of Department expenditure by 1990. The major factors in the rise of Headquarters costs were a $12,700,000 rise in Permanent Salaries plus associated rises of $6,000,000+ in Employee Benefits and another $5,000,000 in Other Personal Services. See Tables 6-21A and 6-21B.

The District showed a $73,000,000 increase for 1970-1990. See Table 6-22A and 6-22B. About $29,000,000 of this was in Permanent Salaries. Employee Benefits showed $20,500,000 with the big items being $11,000,000 in Health costs, a $6,600,000 increase in Social Security and the appearance of $1,800,000 in Benefit Fund contributions. Other Personal Services had an increase of nearly $18,300,000. As expected from the data for the Department as a whole, the major reasons for these expenditure increases are to be found in the differentials for night shifts, holiday pay, overtime.

TABLE 6-21A
Total Expenditures by Type, Suffolk County Police Headquarters, 1960, 1970, 1980, 1990
(Thousands of Constant 1983 Dollars)

Type of Expenditure	*1960*	*1970*	*1980*	*1990*
Total	2,519	11,144	24,523	38,508
Personal Services	1,719	9,509	22,375	33,386
Permanent Salaries	1,656	8,258	14,506	20,990
Interim Salaries				
Employee Benefits	33	951	5,756	7,076
Retirement		684	4,309	2,461
Death Benefit Differential				
Social Security	33	182	763	1,507
Unemployment Insurance				5
Health Insurance		85	495	2,683
Annual Premium Life Insurance				20
Benefit Fund Contributions			188	401
Other Personal Services	30	300	2,114	5,319
Terminal Vacation Pay				469
Night Differential				623
Holiday Pay			520	975
Terminal Sick Leave Pay			349	1,212
Longevity Pay			514	751
Retro & Vacation Pay				
Extended Tours		-		11
Overtime Salaries		24	731	1,261
Temporary Salaries				2
Workmen's Comp. Disability	30			
Disability Income				9
Health Buy Back				7
Prior Years Encumbrance				
Undistributed Salary Adj.		276		
Non-Personal Services	800	1,656	2,148	5,122
Equipment	89	514	415	132
Supplies	413	730	1,254	1,387
Utilities	60		293	139
Systems				50
Travel	116		129	173
Rent	33			198
Fees	33	10	9	55
Miscellaneous	56	354	49	144
Contractual				113
Interfund Transfers-Services				2,730
Transfer to General Fund				
General Gov't. Judgments & Claims				
Debt Service				
Special Services		49		

TABLE 6-21B
Percentage Distribution of Expenditures by Type,Suffolk County Police Headquarters, 1960, 1970, 1980, 1990

Type of Expenditure	*1960*	*1970*	*1980*	*1990*
Total	100.0	100.0	100.0	100.0
Personal Services	81.2	88.0	90.9	90.9
Permanent Salaries	70.9	63.8	56.5	51.8
Interim Salaries				0.3
Employee Benefits	1.6	16.1	26.7	22.2
Retirement		11.6	20.0	7.7
Death Benefit Differential	—			
Social Security	1.6	3.1	3.5	4.7
Unemployment Insurance	—			
Health Insurance		1.4	2.3	8.4
Annual Premium Life Insurance				0.1
Benefit Fund Contributions			0.9	1.3
Other Personal Services	8.7	8.1	7.7	16.7
Terminal Vacation Pay				0.8
Night Differential				3.5
Holiday Pay			2.2	2.7
Terminal Sick Leave Pay			0.7	2.1
Longevity Pay			1.8	1.6
Retro & Vacation Pay				
Extended Tours		0.7	-	0.1
Overtime Salaries		0.2	1.7	4.7
Temporary Salaries	7.2	3.3	1.4	1.2
Workmen's Comp. Disability	1.5		—	
Disability Income	—			
Health Buy Back	—			
Prior Years Encumbrance				
Undistributed Salary Adj.		3.9		
Matrons & Monitors	—			
Chargebacks	—			
Non-Personal Services	18.8	12.0	9.1	9.1
Equipment	4.0	2.5	1.3	0.1
Supplies	10.0	4.0	4.3	1.8
Utilities	1.6		0.9	0.5
Systems	—			
Travel				0.1
Rent	0.6			
Fees	0.1	—	—	—
Miscellaneous	2.0	3.2	—	—
Contractual				
Interfund Transfers- Services			0.8	5.0
Transfer to General Fund			1.4	1.2
General Gov't. Judgments & Claims		1.7	—	—
Debt Service	0.5	0.6	0.4	0.4
Special Services				

TABLE 6-22A
Total Expenditures by Type, Suffolk County Police District, +
1960, 1970, 1980, 1990

Type of Expenditure	*1960*	*1970*	*1980*	*1990*
Total	16,844	71,963	135,762	144,633
Personal Services	13,677	63,351	123,463	131,470
Permanent Salaries	11,935	45,919	76,751	74,850
Interim Salaries				419
Employee Benefits	274	11,585	36,202	32,064
Retirement		8,338	27,104	11,152
Death Benefit Differential				1
Social Security	274	2,217	4.802	6,824
Unemployment Insurance				22
Health Insurance		1,031	3,111	12,161
Annual Premium Life Insurance				90
Benefit Fund Contributions			1,185	1,814
Other Personal Services	1,468	5,847	10,510	24,137
Terminal Vacation Pay				1,100
Night Differential				5,118
Holiday Pay			2,981	3,949
Terminal Sick Leave Pay			912	3,080
Longevity Pay			2,454	2,289
Retro & Vacation Pay				
Extended Tours		485		86
Overtime Salaries		121	2,263	6,768
Temporary Salaries	1,217	2,379	1,864	1,685
Workmen's Comp. Disability	251		36	
Disability Income				23
Health Buy Back				38
Prior Years Encumbrance				
Undistributed Salary Adj.		2,821		
Matrons & Monitors		24		
Chargebacks		17		
Non-Personal Services	3,167	8,612	12,299	13,163
Equipment	685	1,812	1,691	141
Supplies	1,686	2,867	5,865	2,583
Utilities	264		1,251	656
Systems				
Travel			61	154
Rent	99			
Fees	17	17	23	30
Miscellaneous	334	2,268	58	
Contractual				
Interfund Transfers-Services			1,034	7,278
Transfer to General Fund	1,845	1,689		
General Gov't Judgments & Claims		1,234	1	1
Debt Service	83	414	527	574
Special Services				

TABLE 6-22B
Percentage Distribution of Expenditures by Type, Suffolk County Police District, 1960, 1970, 1980, 1990

Type of Expenditure	*1960*	*1970*	*1980*	*1990*
Total	100.0	100.0	100.0	100.0
Personal Services	68.2	85.2	91.2	86.7
Permanent Salaries	65.7	74.0	59.1	54.5
Interim Salaries				
Employee Benefits	1.3	8.5	23.5	18.4
Retirement		6.1	17.6	6.4
Death Benefit Differential				
Social Security	1.3	1.6	3.1	3.9
Unemployment Insurance	—			
Health Insurance		0.8	2.0	7.0
Annual Premium Life Insurance				0.1
Benefit Fund Contributions			0.8	1.0
Other Personal Services	1.2	2.7	8.6	13.8
Terminal Vacation Pay				1.2
Night Differential				1.6
Holiday Pay			2.1	2.5
Terminal Sick Leave Pay			1.4	3.1
Longevity Pay			2.1	2.0
Retro & Vacation Pay				
Extended Tours	—			
Overtime Salaries		0.2	3.0	3.3
Temporary Salaries	—			
Workmen's Comp. Disability	1.2			
Disability Income	—			
Health Buy Back	—			
Prior Years Encumbrance				
Undistributed Salary Adj.		2.5		
Matrons & Monitors				
Chargebacks				
Non-Personal Services	31.8	14.8	8.8	13.3
Equipment	3.6	4.6	1.7	0.3
Supplies	16.4	6.5	5.1	3.6
Utilities	2.4		1.2	0.4
Systems				0.1
Travel	4.6		0.5	0.5
Rent			1.3	0.5
Fees	1.3	0.1	0.1	0.1
Miscellaneous	2.2	3.2	0.2	0.4
Contractual				0.3
Interfund Transfers-Services				7.1
Transfer to General Fund				
General Gov't. Judgments & Claims				
Debt Service				
Special Services		0.4		

Expenditures and Uniformed Staff Ratios

To provide a basis for comparison with Nassau County, and to assess relative costs over time, ratios were developed involving expenditures, population area and staff.

The first thing to note is that for both the District and Headquarters, per capita costs rose greatly from 1970 to 1990. See Table 6-23. They almost tripled for Headquarters and increased about 70% for the District.

TABLE 6-23
Expenditure and Uniformed Staff Ratios for Police Department in Suffolk County, 1960, 1970, 1980, 1990

	1960	*1970*	*1980*	*1990*
—*EXPENDITURE PER CAPITA* (1983 Constant Dollars)—				
Headquarters	4	10	19	29
Police District	29	71	117	122
Combined Total For Police Dist. Population	33	81	136	151
—*EXPENDITURE PER SQUARE MILE*—				
Headquarters	2,765	12,257	26,919	42,270
Police District	31,602	135,015	254,713	271,356
Combined Total For Police District Area	34,367	147,272	281,632	313,626
—*POPULATION PER UNIFORMED STAFF*—				
Headquarters	11,301	4,318	3,490	2,931
Police District	990	518	492	522

Second, acknowledging that Nassau and Suffolk District and Headquarters are somewhat different in structure and function, two points stand out in a comparison: The District per capita costs for both have been relatively similar over the thirty years; Nassau's Headquarters costs have always been much higher than Suffolk's. See Table 6-11 in the Nassau report. Two reasons for this stand out. Nassau's detectives are all in its Headquarters budget, while Suffolk's are not. The cost of Nassau's emergency ambulance service is part of its Headquarters expenditure. Yet, the per capita cost difference for the Headquarters function is considerable and needs further analysis, which will be given later.

The same structural-functional differences apply to the results of the expenditure per square mile data. Since 1970 Suffolk's Headquarters and District police service costs per square mile have parallelled the changes in per capita expenditure: Headquarters more than doubling to 1980 with an increase of $14,000+ and continuing with a $15,000+ increase per square mile to 1990. District costs per square mile rose 88%, going from $135,000 in 1970 to $254,000+ and as with per capita costs showed a relatively slight increase to 1990. These data parallel the expenditure and staffing information presented earlier.

The comparative data for Nassau County are shockingly different. While the per capita District costs are similar, Nassau's expenditure per square mile in 1990 was more than twice as high as Suffolk's $603,000 versus $271,000. This occurred in spite of the fact that none of Nassau's detectives are budgeted in the District while many of Suffolk's are.

It is even more noteworthy that in 1990 Nassau's Headquarters costs at $390,000 per square mile are more than nine times the level of Suffolk's $42,000+. The differences in emergency ambulance services and detective assignment certainly are not sufficient to explain this large a departure from the Suffolk level.

Perhaps the most telling illustration along these lines emerges when the combined costs of Headquarters and District services are shown for both District residents and for the areas within the District. This should be done as the District is the recipient of both headquarters and patrol services, while the areas outside of the District receive only Headquarters services. A great advantage in following this procedure is that the differences arising from assignment of functions to Headquarters or District in either county are eliminated. The only differences then remaining are functional ones, mainly the emergency ambulance service in Nassau, which can explain some portion of Nassau's higher costs, but far from all of them.

In 1990, Suffolk's Police District population paid $151 per capita for county police services. Nassau's Police District population paid $209, about 38% more. In 1990, the cost of County police services per square mile in Suffolk's Police District was over $313,000. In Nassau's Police District, the cost of County police services per square mile was almost $1,000,000, actually $993,000, over three times the Suffolk level.

It can be argued that population measures in relation to police services are better indicators of comparative cost than area measures. Accordingly, measures were made of the ratios of population to uniformed or "sworn" staff. Again, measuring from 1970, Suffolk's Headquarters ratio shows a decline from 4,318 persons to 2,931. This indicates a one-third increase in Headquarters Uniformed staff relative to population. As Table 6-24 shows, the Police District ratio of uniformed staff to population changed very little from 1970 to 1990.

When Nassau's ratios are compared, for Headquarters there was one police officer for every 1,130 persons. Nassau's ratio was thus 2.6 times higher than Suffolk's. The District relationship was not on this order, but Nassau was still higher with 1.14 times more police than Suffolk.

These ratios of population to uniformed staff reinforce the evidence for Nassau's much higher costs of county police services in comparison to Suffolk. Does this mean that Nassau is getting a denser and better level of service from Suffolk or that Suffolk is providing equally effective services at lower cost? With the differences between the two counties in area, social composition, income and relation to New York City, it is difficult to answer such questions. All that can be said at this point is that Nassau's police services are much more expensive than Suffolk's.

Major Findings

This examination of 1960-1990 changes in Suffolk's Police Department has found the following:

1. Because the Department was first organized on a County level in 1960, the proper basis for comparison in this study starts with 1970.

2. In the 1970-1990 period, Department expenditures in constant 1983 dollars, rose from $83,000,000 to $183,000,000, constituting 20% of all County operating expenditures in the latter year.

3. The larger part of these expenditures was made by the Police District at $144,000,000+, in 1990, but Headquarters has increased at a higher rate, tripling its costs from 1970 to 1990.

4. Three phenomena underlie these expenditure increases:

a) Increasing organizational complexity and structural differentiation of the Department, especially at the Headquarters level;

b) a 32% increase of staff above the 1970 level, going from 2,500 to near 3,300 in 1990, with well over half of the staff increase going to Headquarters;

c) however, about 300 of the increase was in civilian staff, with most of this in Headquarters, many because of the expansion of the emergency communications system.

5. Closer examination of types of expenditure shows that the major reasons for the $100,000,000 increase from 1970 to 1990 are as follows:

a) an increase in permanent salaries of $41,000,000+, that goes along with increases in staff;

b) rises in Employee Benefit costs, some mandated like Retirement and Social Security, but there was also a $13,000,000 rise in Health Insurance;

c) rises in Other Personal Service items such as Night Differential, Holiday Pay, Overtime Salaries, which accounted for $18,500,000 of the increase;

d) an $8,000,000 rise in Non-Personal Services, with the major item being Interfund Service Charges, but this item may have been concealed by being charged to other sources in earlier budgets.

6. Analysis of various ratios for expenditure, area, population and staffing showed the following:

a) for population in the Police District expenditure per capita rose from $81 to 1970 to $151 in 1990;

b) for the area of the Police District, Department expenditures rose from $147,000 per square mile in 1970 to $313,000 in 1990;

c) with the increases in uniformed staff, there were over 4,300 people per police officer in Headquarters in 1970 but only 2,900+ in 1990, but the District population hovered around the mark of 500 people per officer from 1970 to 1990.

7. These Suffolk ratios were compared to Nassau, which has a much smaller area in total and in its District, and roughly equivalent population. For 1990 this comparison showed:

a) Nassau's combined cost of Headquarters and District Police services at $209, were 38% higher than Suffolk's cost, but this difference rises entirely from the higher costs for Headquarters in Nassau;

b) Nassau's combined cost of Headquarters and District police services for its District area at almost $1,000,000 a square mile, more than triple Suffolk's cost;

c) Nassau's population per uniformed officer in Headquarters at 1,130, being less than 40% of Suffolk's total, and its District population at 456 being 87% of Suffolk's total.

Bi-County Comparison, Comment, Suggestions

The last section of the Suffolk County Police Department analysis showed that in relation to population and area, Nassau County Police Department expenditures were generally higher, in some respects much higher. Reasons for such difference need some explanation. When they are found, comment and suggestions should be made on trying to reduce costs and tax impacts.

Chart 6-18

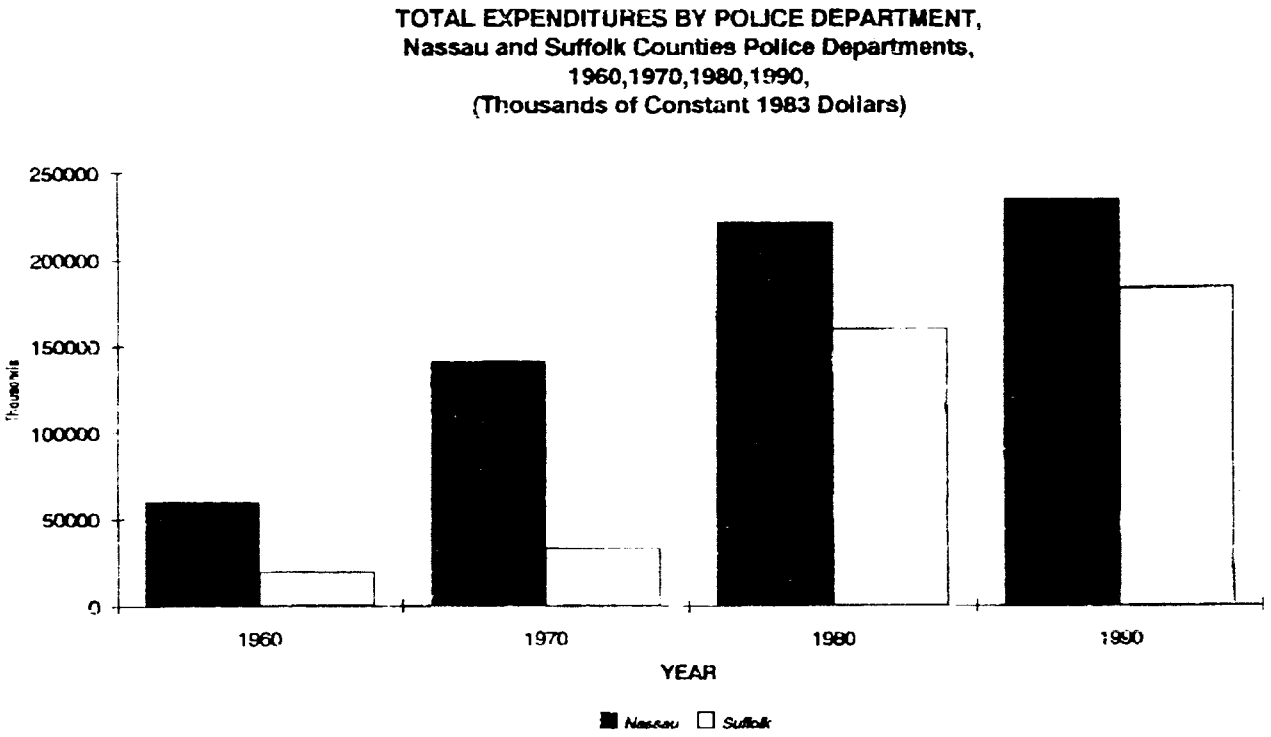


Chart 6-19

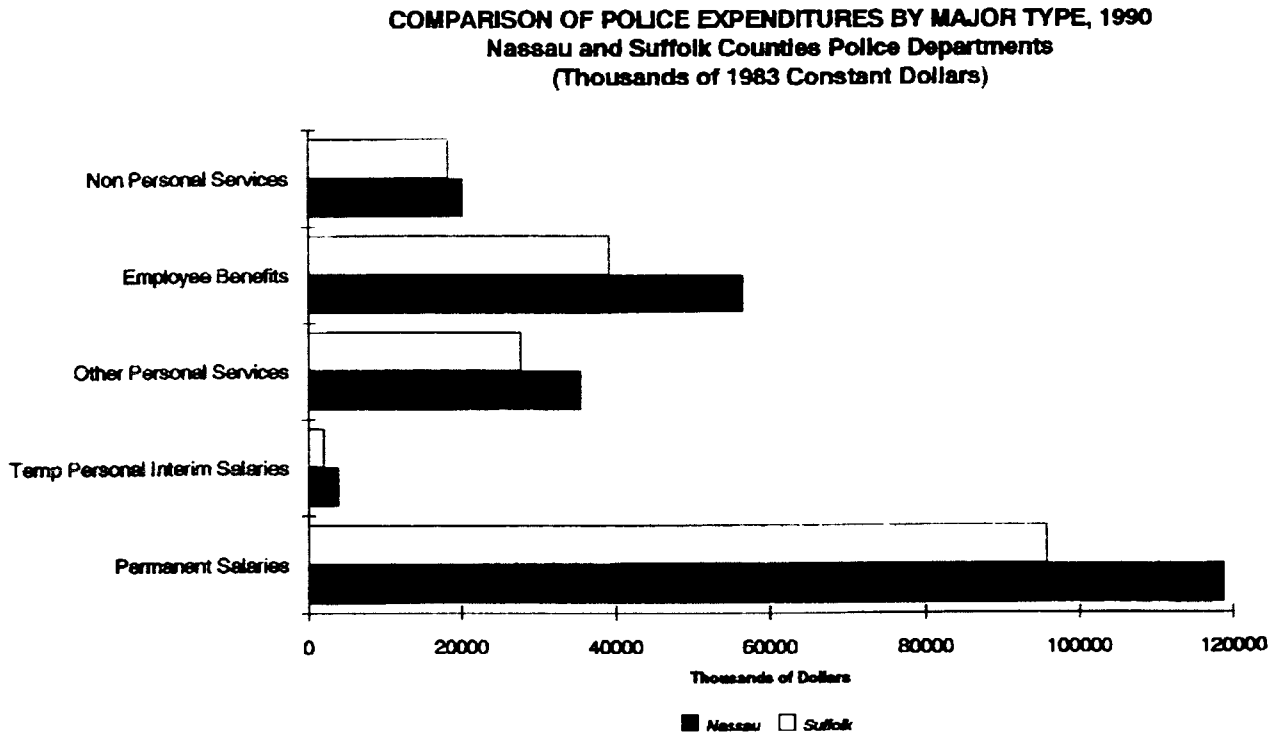


Chart 6-20

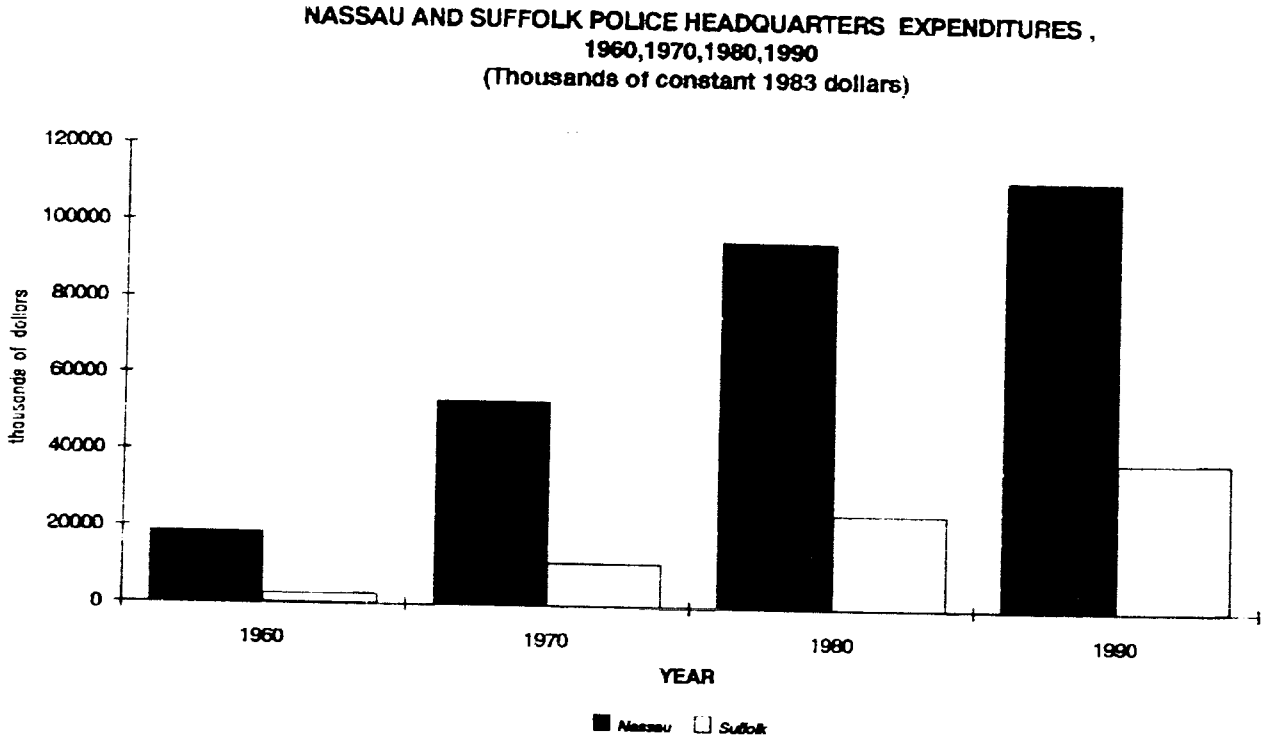


Chart 6-21

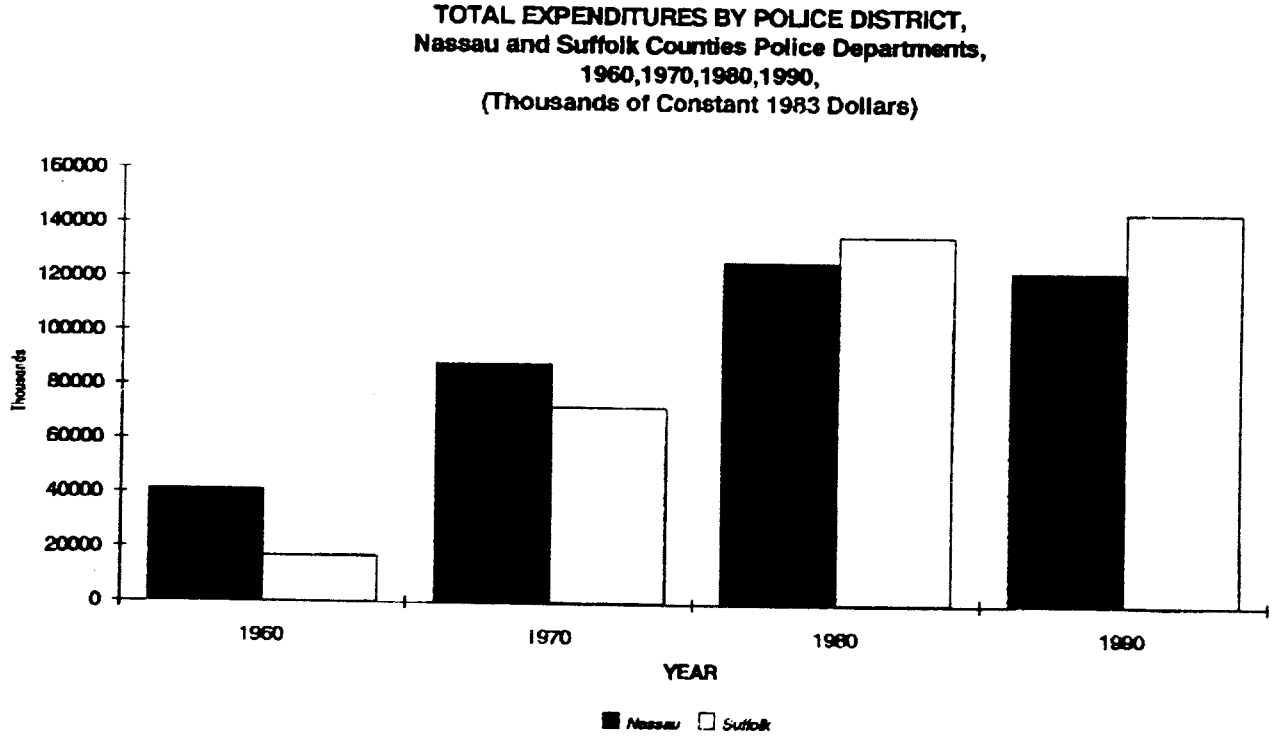


TABLE 6-24
Comparisons of Nassau and Suffolk Police Expenditures, 1990
Thousands of 1983 Constant Dollars)

	Nassau County	*Suffolk County*	*Nassau Difference*
Total Expenditures	234,999	183,141	51,858
Permanent Salaries	118,746	95,840	22,906
Temporary, Seasonal, Interim Salaries	4,000	2,106	1,894
Other Personal Services	35,564	27,770	7,794
Employee Benefits	56,518	39,140	17,378
Non Personal Services	20,172	18,285	1,887
—HEADQUARTERS—			
Total Expenditures	112,030	38,508	73,522
Permanent Salaries	53,655	20,990	32,655
Temporary, Seasonal, Interim Salaries	121	2	119
Other Personal Services	20,884	5,318	15,566
Employee Benefits	25,505	7,076	18,429
Non Personal Services	11,866	5,122	6,744
—DISTRICT—			
Total Expenditures	122,969	144,633	-21,664
Permanent Salaries	65,091	74,850	-9,759
Temporary, Seasonal, Interim Salaries	3,879	2,104	1,775
Other Personal Services	14,680	22,452	-7,772
Employee Benefits	31,013	32,064	-1,051
Non Personal Services	8,306	13,163	-4,857

Cost Comparisons

A comparison of cost factors shows Nassau's Police Department with an overall cost in 1983 dollars—of $235,000,000—almost $52,000,000 higher than Suffolk's in 1990. See Table 6-24. All the major categories of expenditure showed Nassau higher. However, where these costs were differentiated by Headquarters and Police District levels, an interesting difference emerged. Nassau's Headquarters expenditures were $73,500,000 higher, while its District expenditures were $21,600,000+ lower than Suffolk's. Inspection of the Headquarters expenditure factors immediately shows that permanent salaries and the related factors of employee benefits and other personal services which include overtime, shift differentials, holiday pay, etc., account for the difference.

Four factors stand out as possible reasons for these expenditure differences. First, Nassau may be doing things that Suffolk is not. Second, Nassau's assignments of staff and function may include elements—on whole or part—that Suffolk has in its District function. Third, Nassau may do some things more intensively in its Headquarters, with regard to staff and overtime for example, than Suffolk does. Fourth, Nassau may pay more. With regard to the last point, however, Nassau and Suffolk police pay scales have been approximately equal in recent years, and it has been assumed that any differences now are relatively minor and can be ignored in this analysis.

The most important part of the Headquarters difference was found in the permanent salaries, some $32,600,000. Since, as established earlier, Nassau Headquarters had 1,796 full-time employees in 1990 and Suffolk had 755 in its Headquarters, this result is not surprising. With this salary and staff difference there were accompanying large differences in Employee Benefits and Other Personal Services, making up another $34,000,000. Specific factors leading to about 90% of the overall Headquarters difference are set forth in Table 6-25.

Ambulance services, not given by Suffolk's Police Department, account for 123 of the staff difference and $2,875,000 of the salary gap. Automotive services not handled in Suffolk's Headquarters, account for another 67 staff and $1,260,000 salary difference.

Next it was shown that Nassau had 164 superior officers—exclusive of detectives—in Headquarters, while Suffolk had 75. The resulting salary difference as estimated in Table 6-25 was near $4,000,000.

Analysis for Detectives had two facets, excess and different organizational distribution. Suffolk's are split between Headquarters and District. First, Nassau had an overall excess of 97 Detectives that accounted for another $3,900 000 of the salary difference. Second, Nassau's detectives were all listed in its Headquarters budget. If Nassau's remaining detectives had been budgetarily assigned between Headquarters and District as in Suffolk, the Nassau permanent salary expenditure would have been another $8,100,000+ lower. In all, Detectives accounted for $12,000,000 of the difference.

Nassau Headquarters had a much higher number of Police Officers than Suffolk's—383 more. This larger number accounted for $13,500,000 of the difference in expenditure. All the other full-time staff—treated as civilians—showed Nassau with 77 more in Headquarters than Suffolk, and this accounted for another $1,200,000.

In total these permanent salary differences involved near $35,000,000, amounting to 65%, of the Nassau Headquarters total of $53,655,000. When this percentage is applied to the Employee Benefits and Other Personal Services, which encompass overtime, night shift differentials, holiday pay, etc., the Nassau excess component for these comes to more than $30,000,000. Then the overall total ex-

TABLE 6-25
Calculation of Sources of Difference Between Nassau and Suffolk Headquarters Staff and Expenditures, 1990

Item	*Nassau Expenditure Staff*	*Nassau Expenditure 1990$*	*Nassau Expenditure 1983$*	*Difference 1983$*
Nassau Headquarters Total	1,796	—	—	53,655
Permanent Salaries				
Function not in Suffolk Headquarters				
Ambulance Services	123	3,988	2,875	2,875
Automotive Services	67	1,749	1,261	1,261
Superior Police Officers (Non-Detective)	164	10,187		
Number in Excess of Suffolk Headquarters	89			
% in Excess of Suffolk Headquarters	54.3	5,532	-	3,989
Detectives	489	27,124		
Number in Excess of Suffolk's Entire Total	97			
Excess Percent of Nassau	19.8	5,371	3,872	3,872
Detectives Remaining	392	21,753		
Suffolk Staff % Detectives in District	52.0			
Equivalent Nassau Detectives in Headquarters	204	11,312	8,156	8,156
Police Officers	571	27,972		
Number of Excess of Suffolk Headquarters	383			
% in Excess of Suffolk	67.1	18,769		13,532
All Other Full-Time/Permanent Staff	381	8,244		
Number of Excess of Suffolk's Total	77			
% in Excess of Suffolk	20.2	1,665		1,200
Total of Permanent Salaries in Difference 1983$	34,885			
% of Nassau Headquarters Permanent Salaries	65.0			
Total of Nassau's Other Personal Services and Employee Benefits	46,389			
% and Amount in Excess of Suffolk	65.0			30,153
Total of Nassau Difference in Headquarters Expenditure Explained by Above Calculations	65,038			
% of Total Difference Explained	88.5			

plained by this analytical procedure is $65,000,000 as shown in Table 6-25, comprising 88.5% of the $73,522,000 Headquarters expenditure difference between Nassau and Suffolk Police Headquarters.

What about Suffolk's Police District having expenditures of $21,600,000+ more than Nassau? Perhaps $15,000,000 can be explained by the fact that over 200 detectives are assigned to the Police District in Suffolk. Their salaries plus Employee benefits and Other Personal Service accounts would explain most of this difference, about 70%. In effect, aside from assignment of detectives, there is virtually an expenditure equality in 1990 for both Police Districts.

Comment

The last part of the Suffolk analysis noted the much higher level of Nassau's costs for county police services. This was especially true for Headquarters' services on a per capita and a per square mile basis. The two Police Districts showed the same per capita costs, but Nassau's with a much smaller area showed a much higher cost per square mile. The preceding analysis showed the extent to which Nassau's staffing of its Headquarters has contributed

Chart 6-22

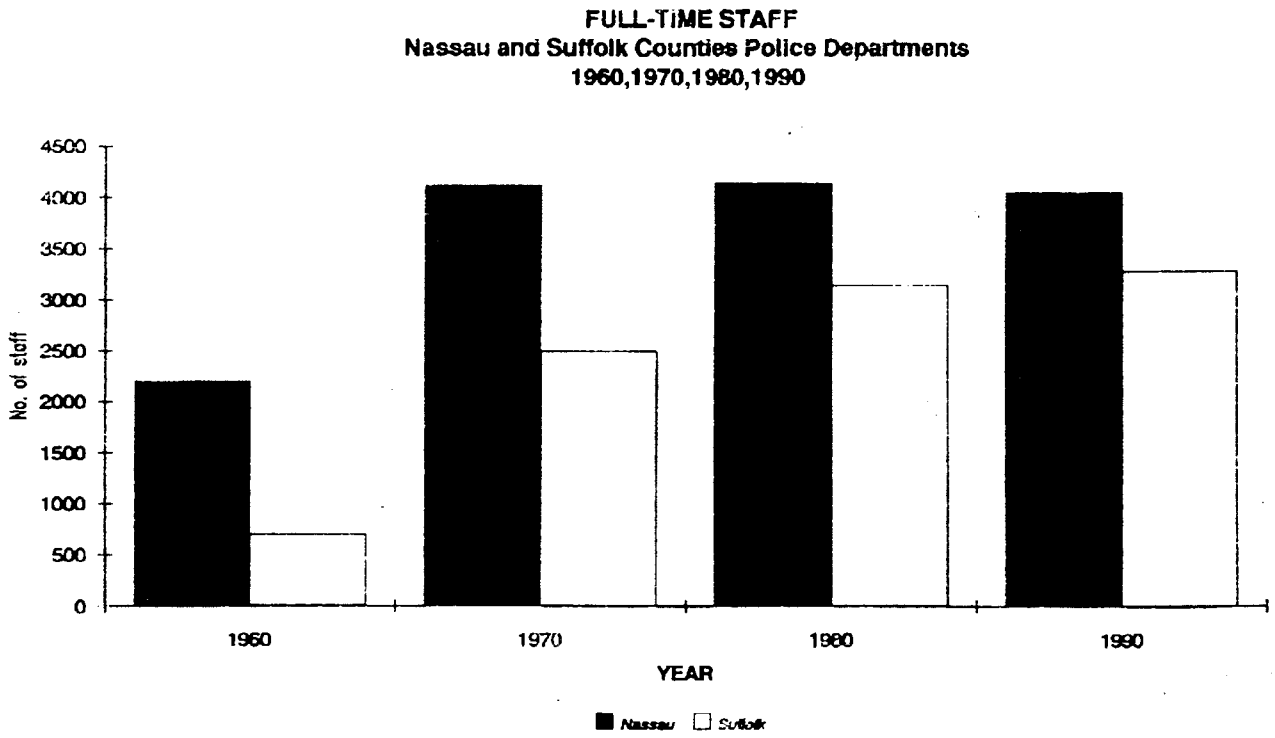


Chart 6-23

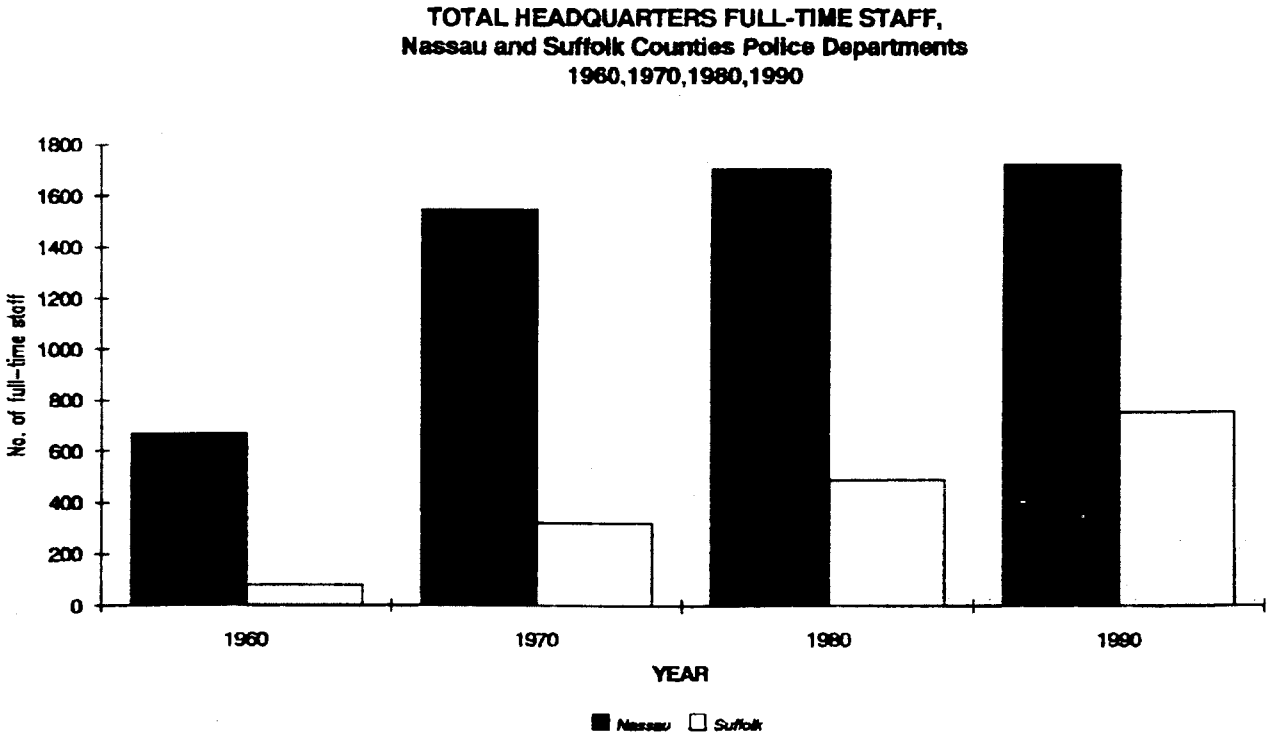
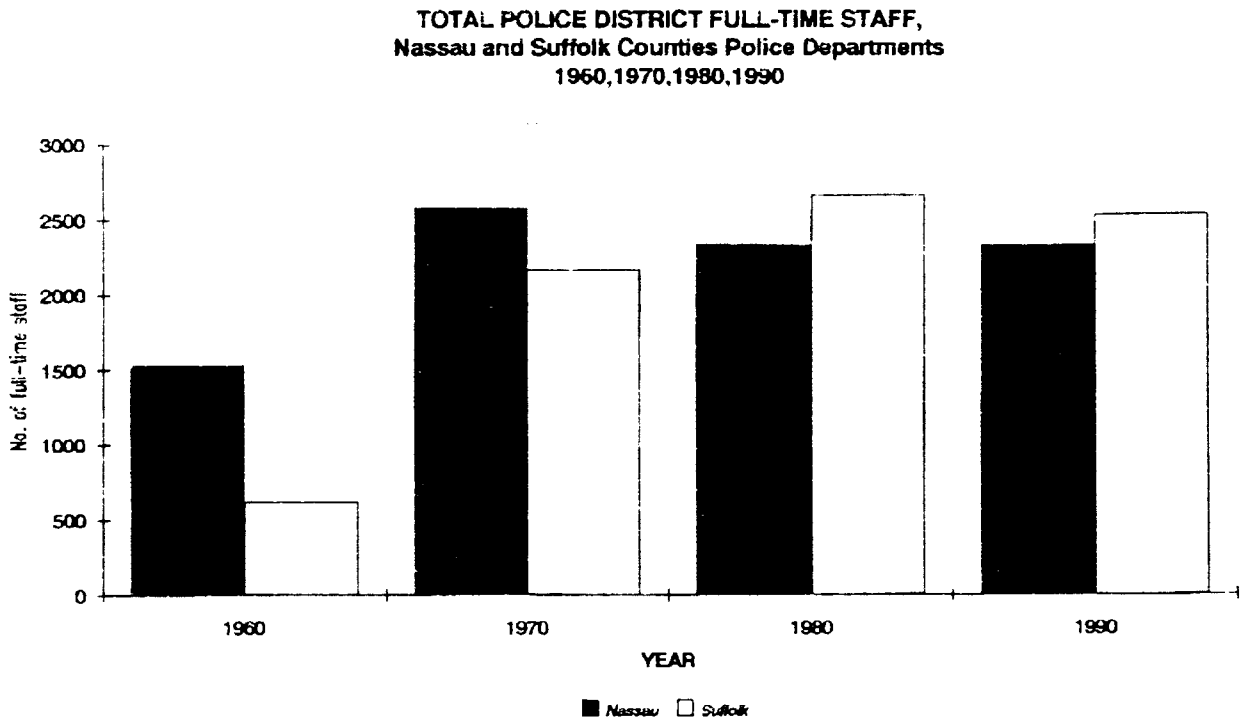


Chart 6-24



to these large cost differences. Are there any data or reasons that can be used to explain these differences?

One reason often cited is that Nassau's proximity to New York City results in passage of criminals across the county line to steal cars, commit theft, burglary, etc., and consequently Nassau, one of the richest counties in the nation, needs a larger force to deal with this crossover crime phenomenon. One set of data used to back this assertion was shown in the Bi-County Jail Overcrowding Study prepared by the Long Island Regional Planning Board in 1990. This study showed that 30% of Nassau's jail inmates are non-residents, with two-thirds of this 30% coming from adjacent New York City. About 11% of Suffolk's jail inmates are non-residents.

Another reason is often cited for Nassau's relatively higher costs. Its number of more serious crimes—murder, manslaughter, rape, robbery, assault, burglary, larceny, motor vehicle theft—is much lower than Suffolk's. In 1990, Nassau had 42,000 such Part I crimes reported to police, and Suffolk had 61,300.[2] This difference is used to justify Nassau's relatively larger expenditure on the grounds that its higher ratio of police in relation to population provides for more intensive policing and thus gives greater protection.

There are three problems with such arguments. One is that populations with lower socio-economic standing often generate more criminal incidents of all kinds, and Suffolk is not as rich as Nassau. Hence, more crimes occur in Suffolk. A second is that studies have shown—and Kansas City is one example—that more intensive policing often results in more reports of crime and arrests because the police are there to observe crimes more frequently and thus to arrest the criminals. Therefore, by this criterion, Nassau should be showing a higher level of arrests. Third, the major difference between the two counties is in the Headquarters function, which is not a patrol function. The patrol function is carried out by District Police and in expenditures for this, when allowance is made for the difference in assignment of detectives, the two counties are virtually equal.

[2] *1990 Crime and Justice Annual Report*, New York State Division of Criminal Justice Services

Chart 6-25

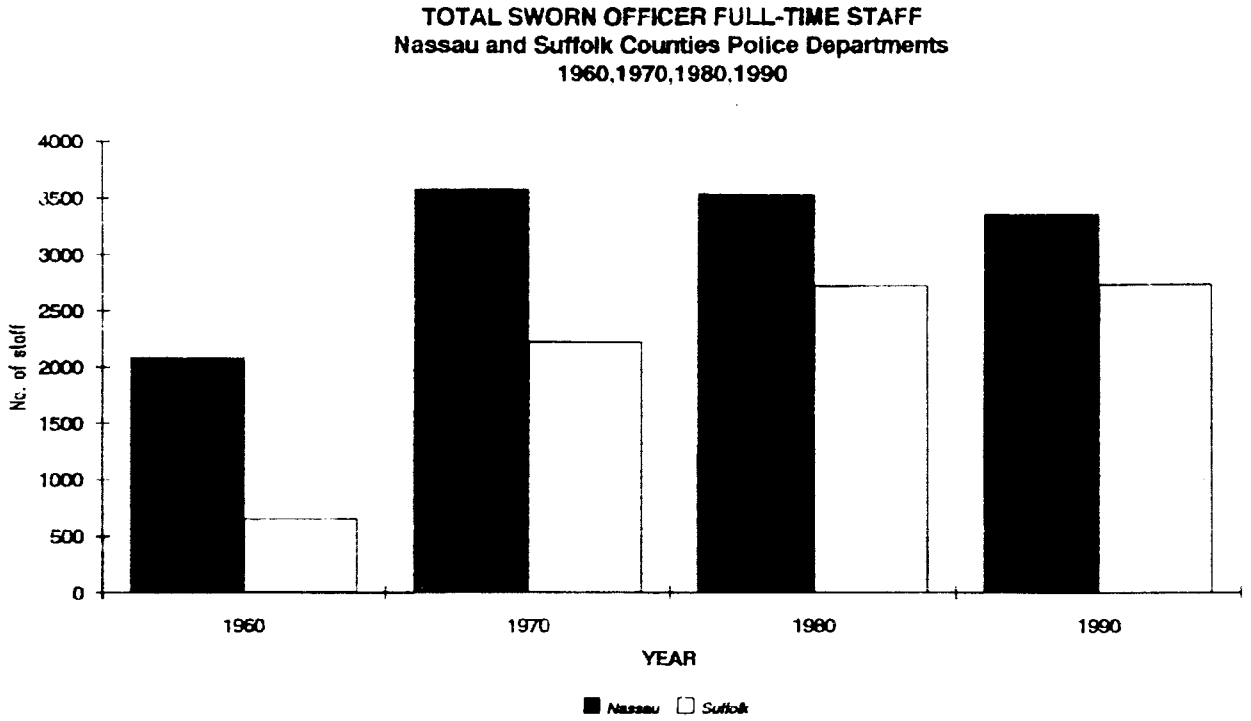


Chart 6-26

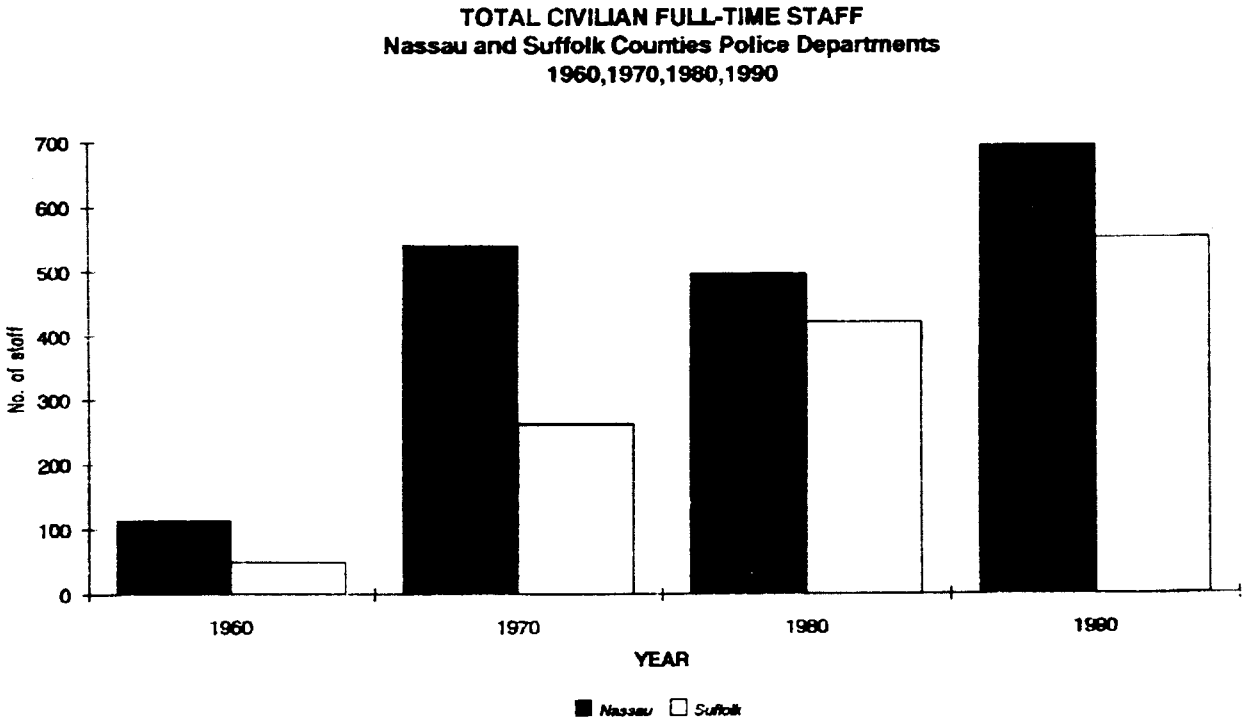


Chart 6-27

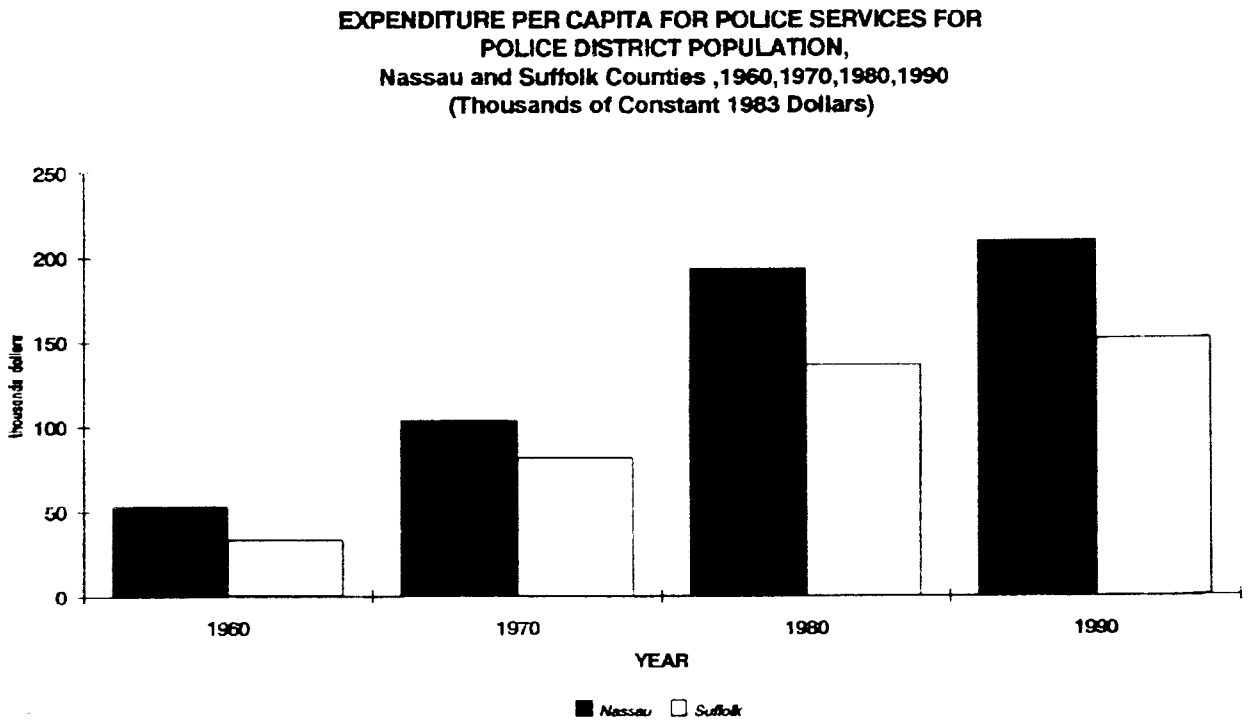
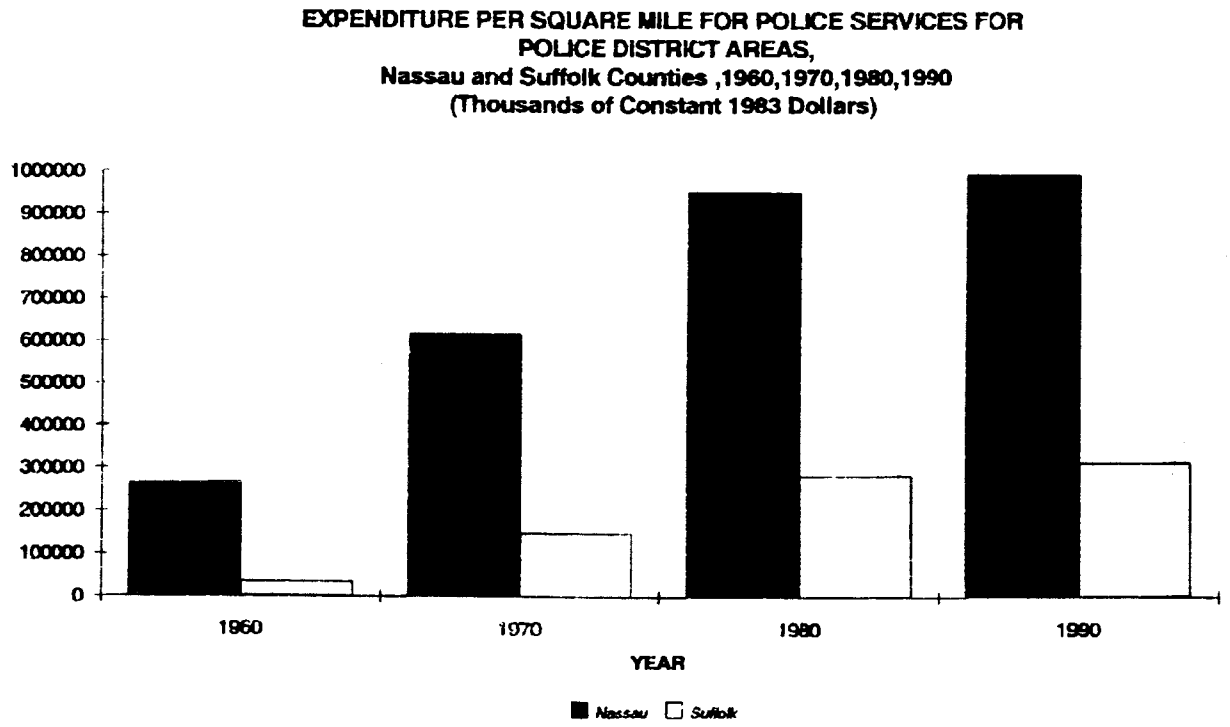


Chart 6-28



These points do not dispose of the argument that the proximity to New York City generates need for a greater level of protection. This argument, however, does not justify the greater Headquarters expenditures, except perhaps for the excess of detectives in Nassau, which justifies only a small portion of the $73,500,000 difference in Headquarters, and some of the patrol expenditures in the Nassau District. Yet, while the Districts in both counties are spending roughly equivalent sums and equivalent per capita sums, is this New York City relation sufficient to justify Nassau's Police District spending over $600,000 per square mile compared to Suffolk's $313,000? These questions are not easy to answer, but they should be asked.

A further point in all of this arises from the earlier study on Suffolk's revenues. In that study the increase of the Suffolk Police Headquarters staff from 488 in 1980 to 755 in 1990 was questioned with regard to why it had occurred. In view of Nassau's much higher staff total of 1,796 in Headquarters in 1990—even though about 400 of this can be attributed to other functions and assignments—it may seem that too much was made of Suffolk's increase. After all, if Nassau has 1,400 on its staff in Headquarters—the total left after allowing for the 400—why question Suffolk's rise to 755? On the other hand, a reverse position can and should be taken. If Suffolk's rise of staff to 755 in Headquarters can be questioned, it is all the more important to question Nassau's much larger Headquarters staffing.

Suggestions

These comments and the preceding analyses of expenditure, organization and staffing of both county police departments, lead to a number of suggestions aimed at saving money and at securing a leaner, more efficient and effective police operation in both counties.

1. With the huge disparities in headquarters and expenditures and staffing, the large differences in patrol costs per square mile, and the need to maximize available fiscal resources and staff to provide and improve public protection, a comparative side-by-side study of police operations in both counties is necessary at once. Some people will exclaim "What, another study!" The answer must be "yes" because the analyses here give ample ground for suspecting that resources are not being used effectively or efficiently; because it has been found here that when more funds are supplied to the county police departments, the money goes to headquarters functions and not to community patrol ones. A professional, impartial study with representation of major county, businesses, and civic interests in the formulation of the research and input into policies and procedures guiding the research is needed. Unless this is done, the strong currents of justified but uninformed public demands for adequate police protection will combine with the usual claims that only more and more money spent on police will do the job. Given the major role of police expenditures in county fiscal affairs, the coupling of these demands and claims and the pressures they generate are a major obstacle to financial solvency and control over taxes unless ways are found to reduce these costs.

Lest anyone feel that this study has only resulted in a call for another that will continue to keep the researchers employed, there are a number of other suggestions that can be more immediately acted upon.

2. Both Nassau and Suffolk have their own Police Academy. The need for two academies is questionable. One academy that could train police for both counties, for villages and town police forces, for State police in the region, and for corrections officers and sheriff's deputies, might provide a more efficient level of service for all concerned. During the Bi-County Jail Overcrowding Study, serious consideration was given to the operation of bi-county jail facilities. There is no reason why the same consideration should not be given to police training facilities.

3. Possible locations for such a facility could be at the State University at Farmingdale, which incidentally has a curriculum and degree in criminal justice, or at the State University at Old Westbury. In either location a college education track in criminal justice could be developed to incorporate elements of police training and refresher courses, and also to provide an educational basis for promotion. A fiscal advantage for this course of action would be State sharing of education costs.

4. Contributing to the high police costs in both counties are payments for overtime, holidays, extended tours, retirement, etc. These costs could be reduced by use of retired police officers on a part-time basis. This would have several advantages. Retired officers used in this way would be paid straight time rather than time and a half, double, or triple for overtime as the case may occur. At present these retired officers can earn up to $9,720 a year on municipal payrolls in the State, without jeopardizing their pension rights. By the Fall this amount will be more than $10,000 as a result of the cost-of-living escalation clause. If necessary, the counties could request a raise in the amount of such allowable earnings for retired police.

Another effect of such use of retired police is that it could also help to reduce retirement costs. It has been reported that sometimes retiring police officers have been permitted to accumulate overtime payments in their last year of service in order to boost pensions. Use of retired police for overtime could reduce this cost.

5. To facilitate the use of such retired officers, it is proposed that a bi-county reserve police force composed of retired police officers be organized. This force should be limited in number. It should be given a one week refresher course each year, with pay for those participating and be available for overtime use, holidays, emergencies, etc. under regulations prepared by the police departments of both counties. The costs of such of such an organization would be many times offset by savings on overtime and other expenses.

6. It is also suggested that both the Police Departments and Budget Offices institute procedures that will allow quick review of overtime and holiday pay schedules and staff assignments with the specific intent of limiting them for officers who are near retirement.

7. One of the factors that increases costs in both counties is differential payments—added payments for working different shifts or tours, at night for example, switching from a day shift. The departments have three tours from 12:00 midnight to 8:00 a.m., from 8:00 a.m. to 4:00 p.m., and from 4:00 p.m. to 12:00 midnight. It is suggested that some effort to reduce these costs be made along the following lines. First, some officers may prefer working 4:00 p.m. to 12:00 midnight, or 12:00 midnight to 8:00 a.m. hours. If so, they could be accommodated to work only those tours and should not necessarily receive extra compensation by doing regularly what others do regularly on other tours. Second, Nassau and Suffolk police officers, if not the highest paid, are among the highest in the country. In the first few years of employment in a force which offers a more financially rewarding future, new officers should be required to work different tours as part of their training and development, without additional remuneration. After this initial period, compensation could be given for tour changes. Third, it has been observed that too frequent changes in tour assignments create physical, psychological, family and performance problems for officers. This could also lead to increased sick time and disability payments. Consequently, it is suggested that the knowledge about this subject be consulted and utilized to arrange better scheduling of tour assignments for police officers.

8. The great increases in medical costs and health benefit payments have been a significant factor in the rise of local expenditures. Because of the stressful nature of the job for many police officers, it is especially important that good medical care be provided when needed. At the same time both counties should continue to explore ways of providing efficiently managed systems of care at a reasonable price. Given the generally younger age of police officers—with their being subject to less long-term illness on the whole—it might be advisable to explore potentials for a separate and less costly medicare insurance contract for them. Of course the effects of such a move on health insurance for other county employees would have to be explored.

This idea could be carried one step further, for if it is feasible, a cooperative police health insurance program might be developed in which the joining together of the two counties, and the police forces of the towns and villages could be encouraged. The development of a larger client group might result in lower rates.

9. Since 1970 there has been an increasing civilian presence in the staff of both county police departments, especially at the Headquarters level. Yet as the data on Suffolk show, there were less civilians at the District level in 1990 than in 1980, and a large civilian increase at Headquarters in the 1980-90 period was not accompanied by any decrease in police officers. The Nassau analysis noted a much higher police staffing at the Headquarters staff. These situations call for a thorough review of the possibilities of further civilianizing of office functions in both county police departments, and this should be part of the suggested management study.

Introduction: The Cost Of Routine Police Services

A mosaic of police services has evolved for the various levels of government within Nassau and Suffolk Counties. Initially, individual villages and towns provided police services for their residents. The advent of expanded county government provided an opportunity for police consolidations with resultant economies of scale, increased efficiency and cost savings. Some municipalities chose to become part of their respective county's police departments while others chose to retain their independence and continue to provide routine police services.

Nassau county contains 64 incorporated villages, 3 towns and 2 cities. Suffolk contains 30 villages, 10 towns and no cities.

In Nassau County, twenty five villages, both cities and the Port Washington Police District are protected by their own police forces. Conversely, the 39 remaining villages and the remaining unincorporated areas of the 3 towns receive routine police protection from the Nassau police district.

Routine police protection in Suffolk County is provided by three levels of government: county police district, town police force, or village police force. Generally, the 5 western towns receive police protection through the police district while each of the 5 eastern towns have their own police departments. Of the 22 villages located in the 5 western towns, 12 have their own police departments. The Police Related Municipal Configurations remaining 8 villages are located in eastern Suffolk, 6 of which have their own police and the remaining 2 villages receiving police protection from the towns in which they are located.

The following discussions examine the cost of routine police protection for the various levels of government for Nassau County and Suffolk County. This analysis does not include the costs of police headquarters which provides services to all county residents and is taxed county-wide. The counties have been analyzed separately.

Data Sources And Assumptions:

Initially the analysis was to look at police expenditures in ten year intervals for 1970, 1980, and 1990. As research progressed, it was found that police expenditure information was first reported separately in 1976 in the Special Report on Municipal Affairs; therefore, 1976 was used as the first data point. Information for 1980 was complete, however the 1990 information was not available, therefore 1989 was used as the last data point.

Nassau County data was available on an annual basis, 1959 to 1989: 1959 through 1983 from a previous fiscal study, and 1984 to 1989 through updating. However, portions of the Nassau County study utilized data sources not available for Suffolk County. In order to provide a regional point of reference, the same years and data sources were used for both Nassau County and Suffolk County analysis.

Information for this analysis was gleaned from a variety of data sources. The bulk of the tax and assessment information is taken from the Special Report on Municipal Affairs from 1976 through 1989 from the Office of the New York State Comptroller. Police District tax data is taken from the respective County Budgets or the Five Year Cumulative Report of County of Nassau, New York and All Municipal Subdivisions. Population data is a combination of actual census counts based on the decennial censuses and estimates of population produced by the Long Island Regional Planning Board. The numbers of employees information was extracted from the 1990 Crime and Justice Annual Report from the New York State Division of Criminal Justice Services.

The villages were grouped by presence or absence of their own police forces for the purposes of this analysis. Also, local tax revenues equal expenditures (costs). This assumption was made because: a) municipalities are required to operate within a balanced budget (no surpluses or deficits) and, b) there is little outside funding.

NASSAU COUNTY

Police Related Municipal Configurations

Nassau County is made up of three towns, two cities, and sixty four incorporated villages. Police protection in Nassau County is provided by the Nassau County Police District, 2 city police departments, and 20 village police departments. Twenty-five of the villages are protected by village police forces.

There are two unique village police situations in Nassau County. A joint police force protects the villages of Brookville, Old Brookville, Upper Brookville, Muttontown and Matinecock and the Port Washington Police District protects the incorporated villages of Baxter Estates and Port Washington North and an unincorporated area of Port Washington. The areas protected by their own police departments do not pay police district taxes.

Chart 6-29

Police Related Municipal Configurations

NASSAU COUNTY

	Police District		Village or City Police
HEMPSTEAD	Atlantic Bch Bellerose Cedarhurst E. Rockaway Hewlett Bay Pk Hewlett Hbr Hewlett Neck	Island Park Lawrence S. Floral Park Stewart Manor Valley Stream Woodsburgh	Floral Park Freeport Garden City Hempstead Lynbrook Malverne Rockville Centre
NORTH HEMPSTEAD	East Williston Flower Hill Great Neck Great Neck Plaza Manorhaven Munsey Park North Hills Plandome Plandome Heights	Plandome Manor Roslyn Roslyn Estates Russell Gardens Saddle Rock Thomaston Westbury Williston Park	Gt. Neck Est. Kensington Kings Point Lake Success Old Westbury Sands Point
OYSTER BAY	Bayville Farmingdale Lattingtown Massapequa Park Sea Cliff		Brookville* Centre Island Cove Neck Laurel Hollow Matinecock* Mill Neck Muttontown* Old Brookville* Oyster Bay Cove Upper Brookville* *Combined Village Police Department
Villages In 2 Towns	Mineola New Hyde Park	East Hills Roslyn Harbor	
CITIES			Glen Cove Long Beach

PORT WASHINGTON POLICE DISTRICT
N. Hempstead T. Uninc. (part) — Baxter Estates — Pt. Washington North

bcpol1

SUFFOLK COUNTY

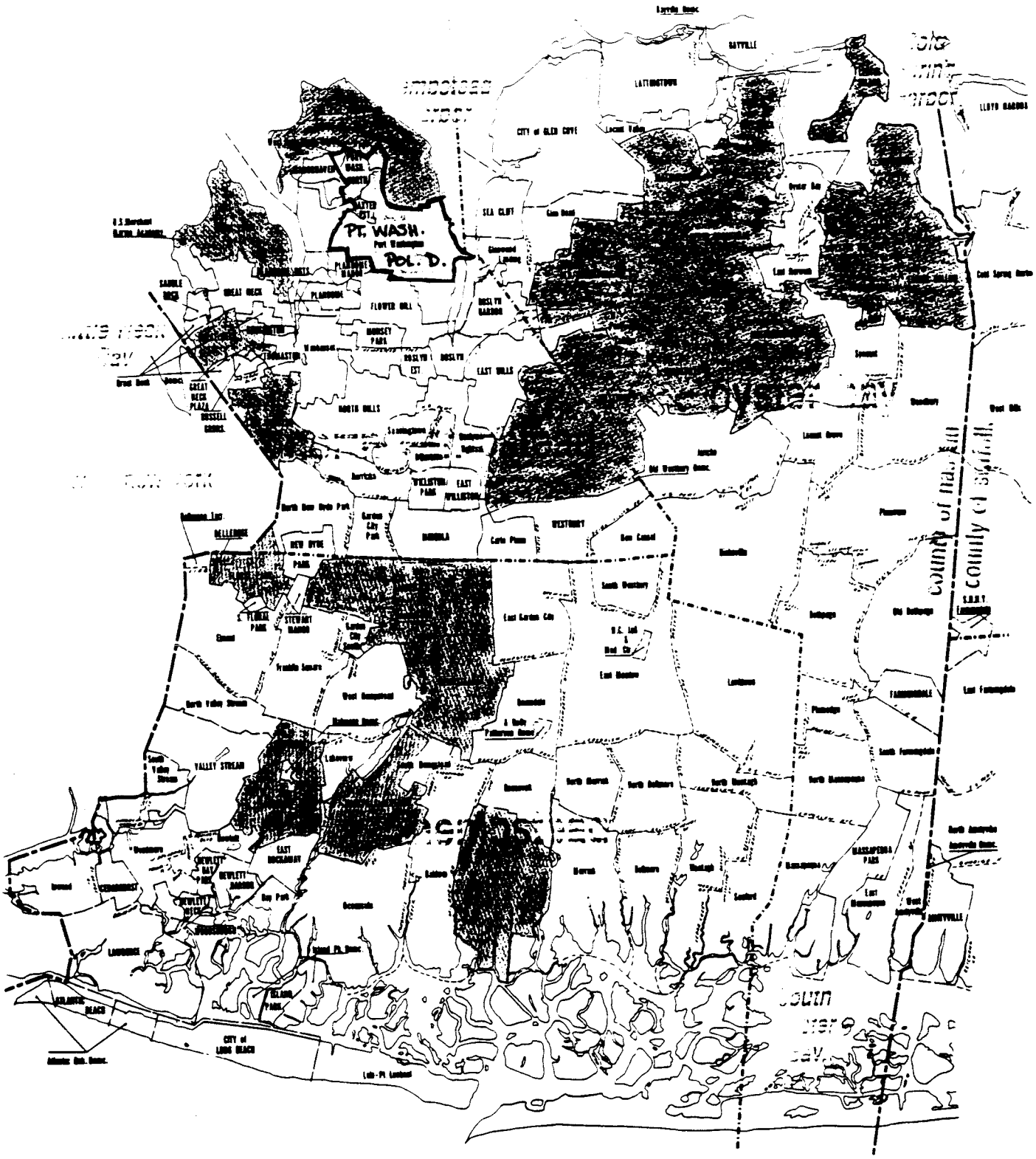
	Police District or Town Police		Village Police
WESTERN SUFFOLK	BABYLON	Babylon Lindenhurst	Amityville
	BROOKHAVEN	Ballport Lake Grove Patchogue Poquott Shoreham	Belle Terre Old Field Port Jefferson
	HUNTINGTON		Asharokan Huntington Bay Lloyd Harbor Northport
	ISLIP	Brightwaters Islandia	Ocean Beach Saltaire
	SMITHTOWN	The Branch	Head of the Harbor Nissequogue
EASTERN SUFFOLK	EAST HAMPTON		Sag Harbor* East Hampton
	RIVERHEAD		
	SHELTER ISLAND	Dering Harbor	
	SOUTHAMPTON	North Haven	Quogue Southampton Sag Harbor* Westhampton Beach
	SOUTHOLD		Greenport

*Village in two towns

bcpol1

Chart 6-30

Nassau County Police District Map



Police Employees

According to the 1990 Crime and Justice Annual Report, there were 5,117 municipal police employees in Nassau County in 1990. Seventy four percent of those employees were sworn police officers. The following table summarizes the numbers of sworn and civilian municipal police employees.

The Nassau County Police District accounts for 81% of all municipal police employees and 79.8% of the sworn police officers in Nassau County. Villages with their own police departments account for 1.5% of Nassau County's municipal police employees, the cities of Glen Cove and Long Beach

Police Expenditures, 3.0% and the Port Washington Police District, 1.5%.

Police Expenditures

The Nassau Police District protects 39 villages and the unincorporated portions of the towns of Hempstead and Oyster Bay and part of the unincorporated portion of North Hempstead outside the Port Washington Police District. The police district tax levy for towns and villages protected by the Police District, when adjusted to constant dollars, remained relatively stable from 1976 to 1989, hovering around $120 million.

The district wide per capita figures assume homogeneous property values across the district. Since village analysis offer a basis for comparison between villages with and without their own police forces, the total police expenditure was apportioned by full assessed value.

Per Capita Police Expenditures for the Municipal Configurations in Nassau County, 1976, 1980 & 1989 (Constant 1983 Dollars)

In 1976 within the Nassau County police district the per capita police expenditure in the incorporated villages was less than the per capita in the unincorporated areas . The per capita expenditure in the incorporated villages exceeded the unincorporated areas by $13 in 1980 and by $20 in 1989. This shift in per capita costs illustrates the increase in the full value of property in incorporated villages within the police district relative to the full value of property in unincorporated areas.

Villages with their own police departments had per capita police expenditures of $123, $135, and $160 for 1976, 1980 and 1989, respectively. The per capita differential between villages with and without their own police departments grew from $10 in 1976 to $16 in 1989.

In 1976 the average city per capita expenditure for police was the same as the villages in the Nassau Police District. In 1980 it was $20 higher than those villages, and slightly decreased from 1980 to 1989. Per capita expenditures in the Port Washington Po-

TABLE 6-26
Municipal Police Employees, 1990

	—ALL EMPLOYEES—		—SWORN POLICE OFFICERS—				
	—TOTAL—		—TOTAL—				
Nassau County	*Number*	*%*	*Number*	*%*	*Full-time*	*Part-time*	*Civilians*
Inc. Villages	823	16.1	641	16.9	625	16	182
Cities	152	3.0	127	3.3	127	0	25
Pt. Wash Police District	79	1.5	56	1.5	56	0	23
N.C. Police District	4142	81.0	3030	79.8	3030	0	1112
Total	5117	100.0	3798	100.0	3782	16	1319

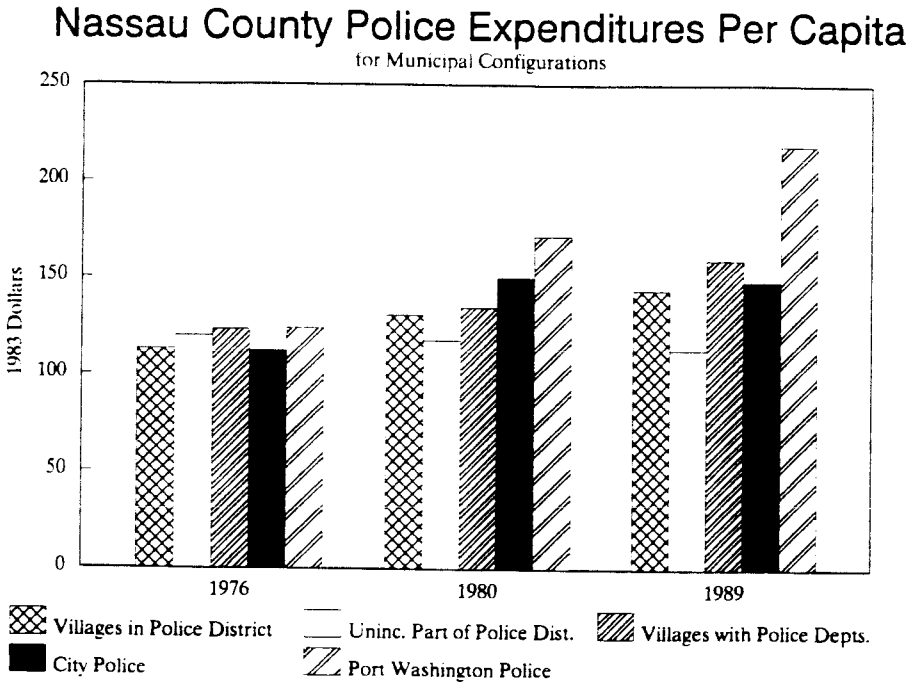
TABLE 6-27
Police District Tax Levy, 1976, 1980 and 1989

	—ACTUAL DOLLARS—		—CONSTANT 1983 DOLLARS—	
Year	*Expenditure*	*Per Capita*	*Expenditure*	*Per Capita*
1976	$ 74,470,966	$ 72.33	$121,909,000	$118.40
1980	$102,467,525	$ 99.09	$124,704,000	$120.59
1989	$156,080,788	$156.38	$119,402,000	$119.63

TABLE 6-28
Per Capita Police Expenditures for the Municipal Configurations in Nassau County, 1976, 1980 & 1989
(Constant 1983 Dollars)

	—NASSAU COUNTY POLICE DISTRICT—						
Year	*Total*	*Villages*	Uninc. Part	*Villages with Police Depts.*	*City Police*	*Port Wash. Pol. Dist.*	*NassauCounty Average*
1976	$118.40	$112.90	$119.94	$123.33	$112.08	$128.89	$119.08
1980	$120.59	$130.87	$117.83	$134.75	$150.06	$171.73	$124.91
1989	$119.63	$143.84	$113.15	$159.73	$148.52	$218.63	$129.10

Chart 6-31



lice District is consistently higher that all other municipal configurations for the three years that were

Non-Police Expenditures

During the same time period, expenditures (excluding police) for the unincorporated portions of the district grew from $206.3 million in 1976 to $212.3 million in 1989 and for the incorporated villages in the district rose from $28.0 million to $36.6 million. This resulted in a rise in per capita expenditure from $257 to $270 in the unincorporated portions of the town and an increase from $124 to $174 in the incorporated villages in the police district.

The population in the unincorporated portions of the district decreased from 804,096 in 1976 to 787,324 in 1989.

During the same time period the covered incorporated villages decreased from 225,556 to 210,767 people.

Total non-police property expenditures in villages with their own police forces remained relatively constant, between $41 and $45 million with resultant per capita expenditures of $210, $196, and $206 in 1976, 1980 and 1989, respectively.

The average city per capita non-police expenditure was less than the Nassau County average in 1976 and considerably less in 1980 and 1989. The per capita non-police expenditure in the Port Washington Police District trailed the Nassau county average by $22, $50 and $2 in 1976, 1980 and 1989 respectively.

TABLE 6-29
Expenditures (Excluding Police) for the Municipal Configurations in Nassau County, 1976, 1980 & 1989
(Constant 1983 Dollars)

	—NASSAU COUNTY POLICE DISTRICT—						
Year	*Total*	*Villages*	Uninc. Part	*Villages with Police Depts.*	*City Police*	*Port Wash. Pol. Dist.*	*NassauCounty Average*
1976	$227.57	$124.13	$256.58	$209.53	$214.10	$201.38	$223.64
1980	$197.63	$126.46	$216.57	$196.15	$126.63	$143.82	$193.42
1989	$249.35	$173.60	$269.63	$205.87	$155.19	$235.66	$237.66

Police Expenditures by Full Assessed Value

Another measure of comparison of police expenditures is the police expenditure per $1000 of full value. The data was again converted to constant dollars for comparison purposes. At first glance there appears to be a dramatic decrease in the police expenditures per full value.

From 1980 to 1990 the housing stock in Nassau County increased by just 2.8% and the county's full assessed value (after adjustment to constant dollars) increased by 70.3%.

This increase in full value is an indicator of sky rocketing housing costs, above and beyond inflation, not an increase in the amount of housing stock or other assessable properties. The expenditure per full value comparison is valid between municipal configurations for a specific year but should not be used as a comparison over time.

In 1976 villages with their own police departments were paying slightly less per $1000 full value than the Nassau County Police District and the Port Washington Police District was paying slightly more. The cities were paying 27% more than the police district.

By 1989 the villages with police departments were paying slightly more per $1000 full value. The Cities and the Port Washington Police District were paying about a third more than the Nassau County Police District.

Per Capita Expenditures by Village, 1989

An examination of the per capita expenditures of each village for 1989, shows an astonishing variation in range. Among the villages with their own police services expendi- tures ranged from $141 in Brookville to $1,043 per capita in Cove Neck. One-half expended below $400 per capita.

Among the villages using county police services, expenditures ranged from $47 in South Floral Park to $752 in Plandome. Adding in the cost of the Police District tax, twenty-three of thirty-eight villages has expenditures less than $400 per capita.

An analysis comparing per capita expenditures in relation to the size (total population) of the villages produced some interesting results. Among villages of 5,000 or more population, only 2 of 23 had per capita expenditures greater than $400. Of the twelve villages with population from 2500 to 5000, five of twelve had per capita expenditures over $400. Among the 27 villages with less than 2500 population, 21 had per capita expenditures greater than $400.

It is also notable that in the Town of Oyster Bay, the five villages sharing police service — Brookville (which includes the CW Post Campus), Matinecock, Muttontown, Old Brookville, Upper Brookville — had expenditures under $420 per capita, with Brookville at $141. None of the five other villages in Oyster Bay had expenditures under $400. None of the villages in

TABLE 6-30
Expenditures per $1000 Full Value for the Municipal Configurations in Nassau County, 1976, 1980 & 1989
(Constant 1983 Dollars)

	—NASSAU COUNTY POLICE DISTRICT—						
Year	*Total*	*Villages*	Uninc. Part	*Villages with Police Depts.*	*City Police*	*Port Wash. Pol. Dist.*	*NassauCounty Average*
1976	$4.74	$4.66	$4.76	$4.64	$6.04	$4.82	$4.76
1980	$5.33	$5.25	$5.36	$5.09	$9.07	$6.96	$5.44
1989	$3.10	$3.03	$3.12	$3.40	$4.16	$4.31	$3.22

North Hempstead, having their own police, were under $699 per capita, and their population sizes were generally equivalent to those in Oyster Bay. In Hempstead, all the villages with their own police, were over 8,000 population except for Bellerose. Of these larger villages, all but Garden City had per capita expenditures under $400 per capita.

Among the villages using county police service, Great Neck was the only one of 16 with more than 5000 population to appear with expenditures of more than $400 per capita. Otherwise, two-thirds of the smaller villages — under 5000 population — had taxes of $400 and over per capita.

SUFFOLK COUNTY

Police Related Municipal Configurations

In Suffolk County police services are provided by the county in the five western towns which have a constant year-round population. The individual towns in the East End, which contain a relatively small year-round population and a very large seasonal population, are served by town police departments. Within the five western towns, twelve villages have their own police departments. In Eastern Suffolk, six villages have their own police.

The village data are grouped by location in either the west or east end of the county and are divided between villages with or without their own police departments. Villages without their own police departments located in western Suffolk are served by the Police District, and those located in eastern Suffolk are served by their respective town police department.

Police Employees

According to the 1990 Crime and Justice Annual Report, there were 4,010 municipal police employees in Suffolk County in 1990. Seventy eight percent of those employees were sworn police officers. The following table summarizes the numbers of sworn and civilian municipal police employees.

The Suffolk County Police District accounts for 83% of all municipal police employees and 82.2% of the sworn police officers in Nassau County. Villages with their own police departments account for 7.2% of Suffolk County's municipal police employees and the East End towns and villages using town police account for 10.2%.

Western Suffolk: Suffolk County Police District and Villages with their own Police Departments

The district costs for towns and villages protected by the Police District grew from $115 million in 1976 to $148.9 million in 1989. This resulted in a per capita increase in Police District taxes from $105 in 1976 to $126 in 1989.

The district wide per capita figures assume homogeneous property values across the district. Since village analysis offer a basis for comparison between villages with and without their own police forces, the total police expenditure was apportioned by full assessed value. In 1976 the per capita police expenditure in the incorporated villages in the district was $99 while the per capita in the unincorporated portions of the district was $105. In 1980 the village portion of the police expenditure was $108 and the unincorporated portion was $114, but by 1989 the village per capita ($134) surpassed the unincorporated per capita ($126).

Villages with their own police departments in western Suffolk had per capita police expenditures of $118, $122, and $145 for 1976, 1980 and 1989, respectively. The per capita differential between villages with and without their own police departments narrowed from $19 per capita in 1976 to $11 in 1989. It seems that per capita police costs for villages are converging.

During the same time period, expenditures for the unincorporated portions of the district grew from $129.3 million in 1976 to $210.7 million in 1989 and expenditures in the incorporated villages in the district rose from $6.8 million to $8.1 million. This resulted in per capita expenditure increases from $125 to $190 in the unincorporated portions of the towns and increases from $97 to $114 in the covered incorporated villages. The population in the unincorporated portions of the district increased from 1,025,477 in 1976 to 1,106,576 in 1989 and the population of the served villages increased from 69,751 to 71,170 during this period.

Non-police property expenditures in the villages with their own police increased from $4 million or $121 per capita in 1976 to $6.6 million or $192 per capita in 1989.

The village population increased from 33,159 to 34,611 in that time period.

Even though the police costs for villages with and without their own police are converging, the per capita expenditure for total costs is drastically less for villages in the police district. The total per capita tax (police plus property) for villages with their own police was $239 in 1976, $44 higher than villages in the police district. By 1980 the difference increased to $56 and in 1989 the difference was $89.

Eastern Suffolk

The size of the population on the east end of Long Island vacillates dramatically according to the season. The year-round population was approximately 93,000 in 1976 and grew to 106,000 by 1989. The seasonal component of the population could have added as much as 138,000 people in 1976 and 179,000 in 1989. In other words, on a peak summer day in 1989, the total population in the five eastern towns could number 285,000 people.

This seasonal population impacts the per capita analysis of the police expenditures for the east end. A weighted population was computed to include the impact of the seasonal component of the population. The assumption was made that the seasonal population is in residence between three and six months per year. A 25%, 33% and 50% factor was applied to the seasonal population and added to the year round population to produce a weighted year round population. The total weighted population for eastern Suffolk ranged in 1976 from 127,000 to 162,000 people and in 1989 ranged from 151,000 to 195,000

Town Police Departments

Police services are provided by town police departments in each individual town in the east end. Aggregate town police expenditures increased from $7.9 million in 1976 to $16.1 million in 1989. Since the two incorporated villages that use town police account for less than 2% of the total police expenditure they are included in the town police totals. The average per capita police expenditure for the towns was $100 in 1976 and $172 in 1989. The year-round population paying for town police services in the east end towns increased from 79,275 in 1976 to 93,617 in 1989. The weighted per capita police cost ranged from $59-$74 in 1976 to $96-$123 in 1989.

The 1976 town police expenditures ranged from less than a quarter of a million dollars for Shelter Island to almost 2 1/2 million dollars for Southampton. By 1989 the Shelter Island police expenditure rose to a little less than half a million dollars and Southampton was up to $5.7 million.

Per capita expenditures for the East End towns and villages using town police departments were computed using a weighted total population figure. This population figure was estimated by weighting the seasonal population at 50% and adding that population to the total year-round population. This 50% figure assumes seasonal occupancy for 6 months of the year.

The following bar chart illustrates the increasing per capita police expenditures in each of the five East End towns.

Village Police Departments

The aggregate police expenditure for the 6 villages that have their own police departments was $2.2 million in 1979 and grew to $4.8 million in 1989. The 1976 year round per capita police cost was $160 which decreased to $79-$106 with the seasonal factor. By 1989 the year round per capita police cost had increased to $392 or $175-$242 with the seasonal factor. This looks like an incredible increase in the police expenditure. However, when the 1989 police expenditure per $1000 of full assessed valuation is examined, the village expenditure is $1.28. This compares with $1.34 in the east end towns and $3.39 for the Suffolk County Police District. The assessed value comparison accounts for the large seasonal housing stock that must be protected (property protection) as compared with per capita analysis which implies people protection. (Additional full value comparisons are included elsewhere in this report.)

Police Expenditures by Full Value of Assessed Valuation

The large variations in seasonal population in eastern Suffolk make county comparisons of police

TABLE 6-31
Municipal Police Employees, 1990

	—ALL EMPLOYEES—		—SWORN POLICE OFFICERS—				
	—TOTAL—		—TOTAL—				
Suffolk County	*Number*	*%*	*Number*	*%*	*Full-time*	*Part-time*	*Civilians*
Incorporated Villages	287	7.2	244	7.8	172	72	43
East End Towns Total	410	10.2	314	10.0	259	55	96
S.C. Police District	3313	82.6	2570	82.2	2570	0	743
Total 1990	4010	100.0	3128	100.0	3001	127	882

Chart 6-32

Suffolk County Police District Map

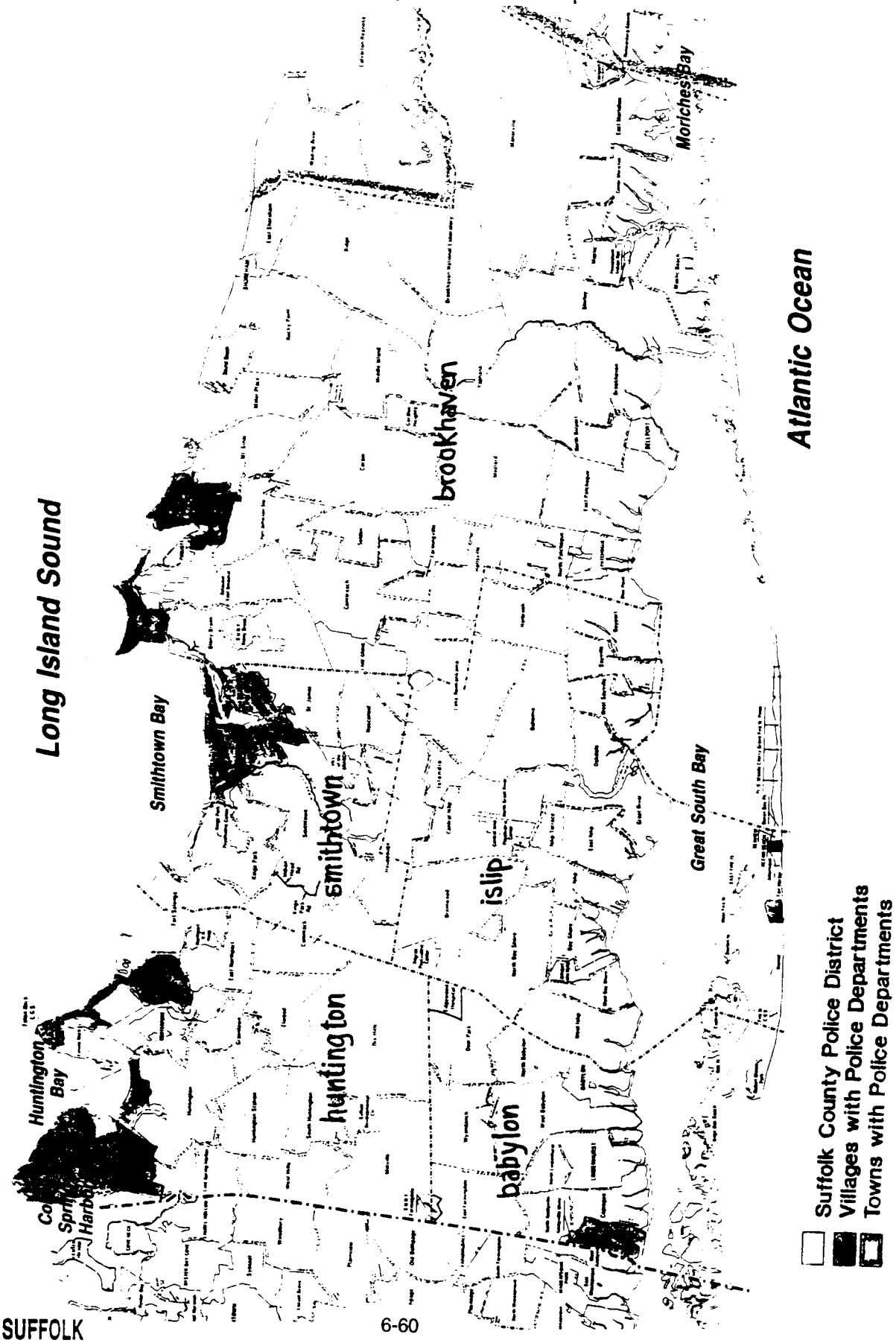


Chart 6-33

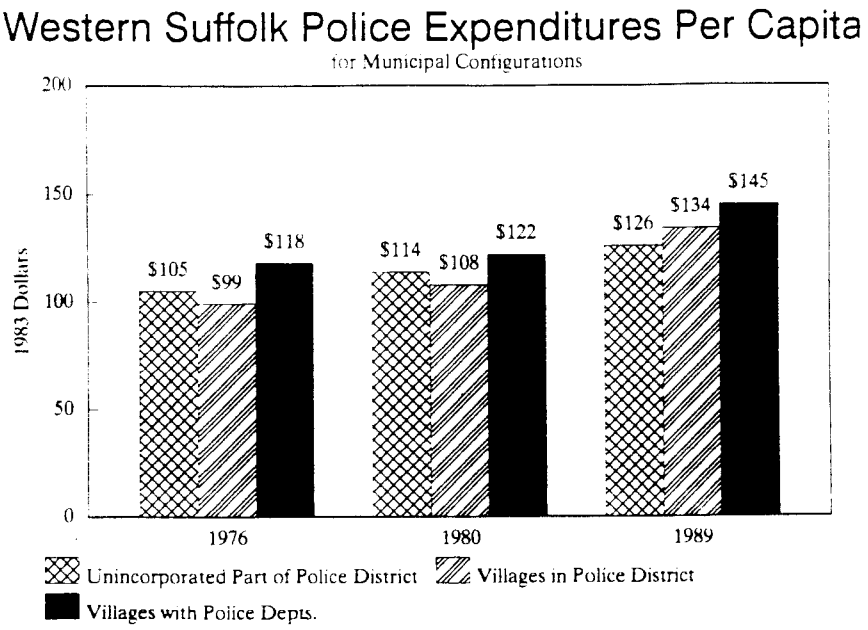


TABLE 6-32
Western Suffolk County: Population, Property Tax and Police Expenditures for Police Municipal Configurations, 1976, 1980, and 1989

	1976		1980		1989	
	Population/ Expenditure	*Per Capita*	*Population/ Expenditure*	*Per Capita*	*Population/ Expenditure*	*Per Capita*
	POLICE DISTRICT - TOWN UNINCORPORATED					
Population	1,025,477	—	1,082,724	—	1,106,576	—
Total Property Tax	$129,297,954	$126	$128,980,217	$119	$210,673,274	$190
Total Police Expenditure	$108,056,650	$105	$123,505,842	$114	$139,315,023	$126
Total Cost	$237,354,604	$231	$252,486,059	$233	$349,988,297	$316
	POLICE DISTRICT - INCORPORATED VILLAGES					
Population	69,721	—	69,235	—	71,170	—
Total Property Tax	$6,753,607	$97	$6,068,814	$88	$8,091,099	$114
Total Police Expenditure	$6,911,497	$99	$7,475,163	$108	$9,554,492	$134
Total Cost	$13,665,104	$196	$13,543,977	$196	$17,645,591	$248
	POLICE DISTRICT TOTAL					
Population	1,095,198	—	1,151,959	—	1,177,746	—
Total Property Tax	$136,051,561	$124	$135,049,031	$117	$218,764,373	$186
Total Police Expenditure	$114,967,435	$105	$130,980,842	$114	$148,869,515	$126
Total Cost	$251,018,996	$229	$266,029,873	$231	$367,633,888	$312
	VILLAGE POLICE					
Population	33,159	—	33,611	—	34,611	—
Total Property Tax	$4,008,195	$121	$4,372,194	$130	$6,648,692	$192
Total Police Expenditure	$3,905,555	$118	$4,101,412	$122	$5,031,941	$145
Total Cost	$7,913,750	$239	$8,473,606	$252	$11,680,633	$337
	WESTERN SUFFOLK TOTAL					
Population	1,128,357	—	1,185,570	—	1,212,357	—
Total Property Tax	$140,059,756	$124	$139,421,225	$118	$225,413,065	$186
Total Police Expenditure	$118,873,702	$105	$135,082,417	$114	$153,901,456	$127
Total Cost	$258,933,458	$229	$274,503,642	$232	$379,314,521	$313

Chart 6-34

Towns and Village Police - Eastern Suffolk County

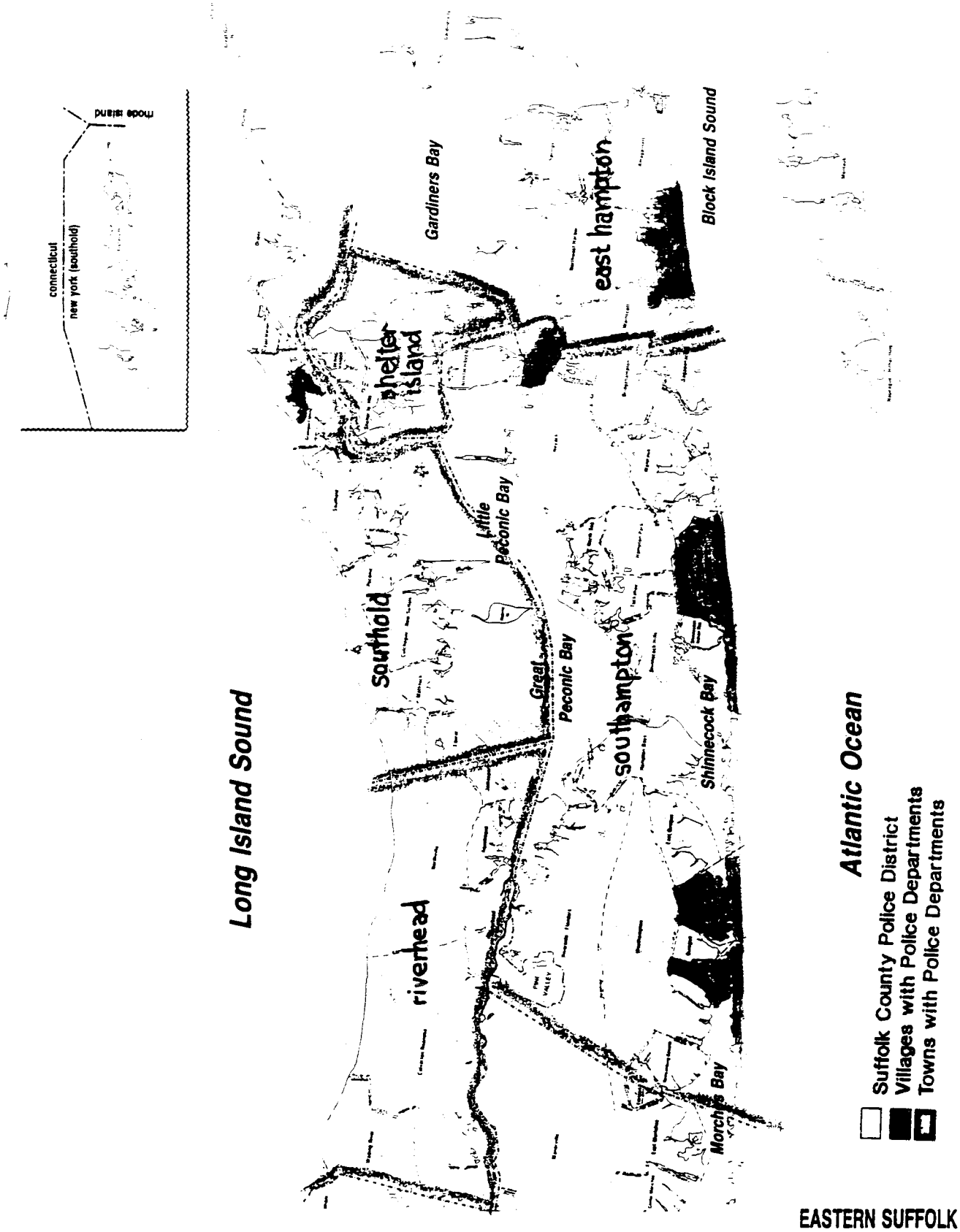


Chart 6-35

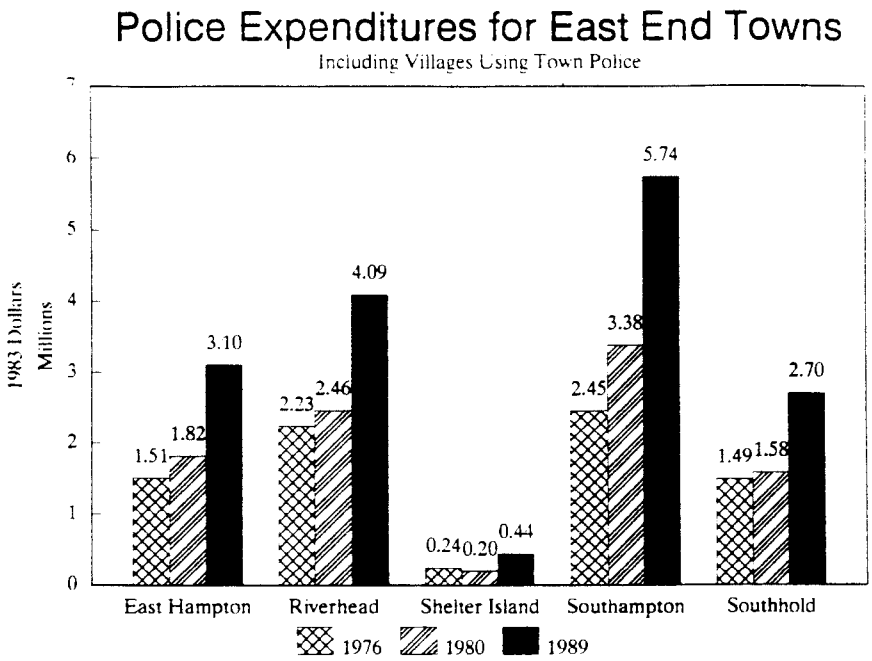
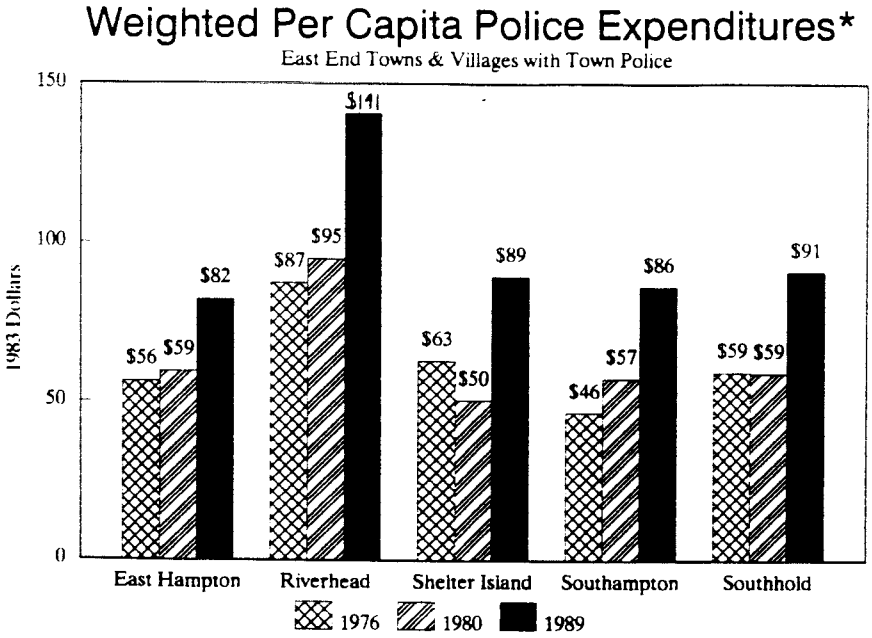


Chart 6-36



*Weighted Pop. = yr. round pop. + 50% seasonal pop

costs on a per capita basis difficult, therefore an alternative comparison base was utilized. The common denominator, full assessed valuation, was used to produce expenditure and tax figures by $1000 of full assessed value. The source of this information is the Special Report on Municipal Affairs, by the NYS Comptroller for 1976, 1980 and 1989. The table is stated in constant 1983 dollars.

Chart 6-37

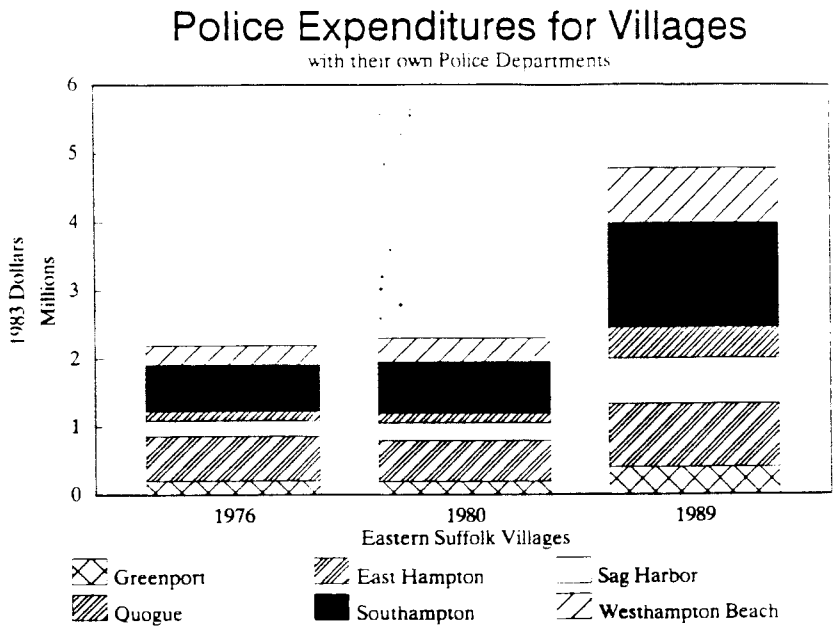


TABLE 6-33
Police Expenditures per $1,000 of Full Value of Real Property for Villages with their Own Police Departments, The Suffolk Police District, and the Five Eastern Suffolk Towns, 1976, 1980, and 1989 in 1983 Dollars

	Western Suffolk			*Eastern Suffolk*			*Suffolk Total*		
	1976	1980	1989	1976	1980	1989	1976	1980	1989
	POLICE DISTRICT OR TOWN POLICE								
Town Unincorporated									
Police Expenditure ($000)	108,056.6	123,505.7	139,315.0	7,845.8	9,296.5	15,888.1	115,902.4	132,802.2	155,203.1
Full Value ($000)	19,620,601	18,758,119	31,441,587	4,156,625	3,976,425	9,039,045	23,777,227	22,734,543	40,480,632
Pol Exp/$1000 Full Val-$83	$9.02	$8.01	$3.39	$3.09	$2.85	$1.34	$7.98	$7.11	$2.93
Per Capita Police Exp.	$105	$114	$126	$100	$110	$171	$105	$114	$129
Incorporated Village									
Police Expenditure ($000)	6,911.6	7,475.2	9,554.5	82.3	131.3	169.6	6,993.9	7,606.5	9,724.1
Full Value ($000)	1,254,654	1,135,332	2,156,325	48,706	57,010	121,237	1,303,360	1,192,342	2,277,562
Pol Exp/$1000 Full Val-$83	$9.02	$8.01	$3.39	$2.77	$2.80	$1.07	$8.78	$7.76	$3.27
Per Capita Police Exp.	$99	$108	$134	$112	$174	$228	$99	$109	$135
	TOTAL								
Police Expenditure ($000)	114,968.1	130,980.8	148,869.5	7,928.2	9,427.9	16,057.7	122,896.3	140,408.7	164,927.2
Full Value ($000)	20,875,255	19,893,451	33,597,912	4,205,332	4,033,435	9,160,282	25,080,587	23,926,886	42,758,194
Pol Exp/$1000 Full Val-$83	$9.02	$8.01	$3.39	$3.09	$2.84	$1.34	$8.02	$7.14	$2.95
Per Capita Police Exp.	$105	$114	$126	$100	$110	$172	$105	$114	$130
	VILLAGE POLICE								
Incorporated Village									
Police Expenditure ($000)	3,905.6	4,101.4	5,344.1	2,199.8	2,305.8	4,469.3	6,105.4	6,407.3	9,813.3
Full Value ($000)	1,057,471	1,099,331	2,252,762	930,343	1,010,955	2,664,175	1,987,814	2,110,285	4,916,937
Pol Exp/$1000 Full Val-$83	$6.05	$4.54	$1.81	$3.87	$2.78	$1.28	$5.03	$3.70	$1.53
Per Capita Police Exp.	$118	$122	$145	$160	$173	$392	$130	$136	$210
	TOTAL								
Incorporated Villages andUnincorporated Town									
Police Expenditure ($000)	118,873.7	135,082.3	154,213.5	10,128.0	11,733.7	20,527.0	129,001.7	146,816.0	174,740.5
Full Value ($000)	21,932,726	20,992,781	35,850,674	5,135,675	5,044,390	11,824,457	27,068,401	26,037,171	47,675,131
Pol Exp/$1000 Full Val-$83	$8.87	$7.83	$3.29	$3.23	$2.83	$1.33	$7.80	$6.86	$2.80
Per Capita Police Exp.	$105	$114	$127	$109	$119	$197	$106	$114	$133

Full assessed valuation increased dramatically from 1980 to 1989. This is an indication of the escalation of housing values that occurred in the 1980s that was over and above the increase in the consumer price index. From 1980 to 1990 the housing stock in Suffolk increased by 11.5% and the county's full assessed value (in constant dollars) increased 83%. The increase in the full value results in a decrease in the police expenditure per full value. This decrease is a function of the inflated value and not an indication of excess resources and should not be used to indicate a trend.

Comparison of expenditure per full value should only be made for municipal configurations within a specific year. The following table contains summary information for eastern and western Suffolk.

TABLE 6-34
Police Expenditure per $1000 of Full Assessed Value ($83)

	1976	*1980*	*1989*
Western Suffolk	$8.87	$7.83	$3.29
Eastern Suffolk	$3.23	$2.83	$1.33

In each instance, the western Suffolk figures are considerably higher than in the east end. These data indicate that the cost of police on eastern Long Island is a function of the value of its property. The police expenditure per $1000 of full assessed valuation in western Suffolk is consistently between 2 1/2 and 3 times greater than in eastern Suffolk for the police district/town police category.

Per Capita Expenditures by Village, 1989

An examination of per capita police expenditures for all Suffolk County villages with their own police departments range from a low $27 for the Village of Port Jefferson and a high of $2,390 in Saltaire. Both extremes are located in western Suffolk.

The $27 figure in Port Jefferson is not really a police department figure, it is the expenditure made by Port Jefferson residents in addition to the police district tax. Port Jefferson has a large code enforcement department whose 1989 budget was $197,523 (in constant dollars). This expenditure was higher than 6 village police budgets.

Saltaire had a per capita police expenditure of $2,390 and Ocean Beach had a per capita police expenditure of $1,083. These high per capita figures are based on year round populations and are useless in this analysis. These are beach communities whose residents are seasonal. These communities are also the destination of many day trippers during the summer season.

The remaining 9 west end Suffolk villages had per capita police expenditures between $96 and $311. The amount of the per capita expenditure does not appear to be a factor of the size of the village. For example, Old Field had a total population of 771 and the second lowest per capita expenditure of $99 while Asharoken had a total population of 790 and the highest per capita expenditure, $311.

The villages of Northport and Amityville had populations over 5000 and had per capita police expenditures of $154 and $186, respectively.

Per capita police expenditures for east end villages range from $112 to $265 when the seasonal population is given 50% weighting. Again, the size of the village does not seem to be a factor in the amount of the per capita expenditure. The two lowest per capita expenditures were in Westhampton Beach ($112) and Quogue ($149) with weighted populations of 7,178 and 3,054, respectively. The two highest per capita expenditures were in Southampton Village ($213) and East Hampton Village ($265) with weighted populations of 7,128 and 3,487, respectively.

REGIONAL COMPARISONS AND ANALYSIS

The average per capita police expenditure in Nassau County ranged from $119 in 1976 to $129 in 1989 and Suffolk County ranged from $106 in 1976 to $133 in 1989. Eighty-two percent of the population in the region is protected by a county police district.

The Nassau County Police District, protecting 78% of the county's population, maintained a relatively constant per capita expenditure, between $118 and $121 based on an average total expenditure of $122 million. The Suffolk Police District, protecting 89% of the county's year-round population, increased from $105 in 1976 to $126 in 1989 based on total expenditures that increased from $115 million to $149 million in 1989.

In 1976 within the Nassau County police district the per capita police expenditure in the incorporated villages was less than the per capita in the unincorporated areas. The per capita expenditure in the incorporated villages exceeded the unincorporated areas by $13 in 1980 and by $30 in 1989. A similar

TABLE 6-35
Year-round Per Capita Police Expenditures for the Municipal Configurations in the Region, 1976, 1980 & 1989 (Constant 1983 Dollars)

	Police Dist. Tot.		Villages With Police Depts			Nassau County		E. Suf.	County Average	
Year	*Nassau*	*Suffolk*	*Nassau*	*W. Suf.*	*E. Suf.*	*City Police*	*Po.rt Wash Pol. Dist*	*Town Police*	*Nassau*	*Suffolk*
1976	$118	$105	$123	$118	$160	$112	$129	$100	$119	$106
1980	$121	$114	$135	$122	$173	$150	$172	$110	$125	$114
1989	$120	$126	$160	$145	$392	$149	$219	$172	$129	$133

pattern evolved in Suffolk's Police District. In 1976 the village per capita police expenditure was $6 less than in the unincorporated portion of the district but by 1989 the village per capita expenditure exceeded the unincorporated portion by $8.

Per capita police expenditures for villages in the region with their own police departments ranged from $118 in 1976 to $392 in 1989. Western Suffolk villages had the lowest range, from $118 to $145 and eastern Suffolk had the highest range, from $160 to $392. Taken without explanation, this $392 figure is very high. The costs appear to be lower when the total expenditure is examined in relation to the full value of the property that is protected in conjunction with consideration of the seasonal component of the population.

When the peak seasonal population is weighted at 33.4% and combined with the year round population for the Suffolk eastern towns, the per capita expenditures for police result in the following per capita expenditures. It is interesting that with this weighting of seasonal population, that the Eastern Suffolk total per capita figures are in line with the western Suffolk figures.

Police expenditures per full value of real property is another basis for regional comparison. In Nassau County the average expenditure was $4.76, $5.44 and $3.22 for 1976, 1980 and 1989, respectively. The western Suffolk average expenditure per $1,000 full value was $8.87, $7.83 and $3.29 and eastern Suffolk was $3.23, $2.83 and $1.33.

TABLE 6-36
Seasonal Weighted Per Capita Police Expenditures for Eastern Suffolk County, 1976, 1980 & 1989 (Constant 1983 Dollars)

Year	*Town Police Total*	*Villages with Police Depts*	*Eastern Suffolk Total*
1976	$ 68	$ 75	$ 73
1980	$110	$101	$119
1989	$112	$215	$126

The western Suffolk figures are much higher than the Nassau figures in 1976 and 1980 due to the high full value of property in Nassau. By 1989 the dramatic increases in housing values becomes apparent in the 1989 computation. The comparatively low east end figures show the high value of property that is being protected by the town and east end village police departments.

In Nassau County, police expenditures per $1,000 full value for villages with their own police departments is within thirty cents of the police district. In western Suffolk the villages with their own police departments were paying at least $2.00 less per $1,000 but the per capita expenditures were from $8 to $23 more. In eastern Suffolk the expenditures per $1,000 full value were within forty-seven cents between the average town police and the villages with their own police.

Appendix

Appendix Table 6-1

Nassau County: Population, Property Tax, Police Expenditures and Full Value of Real Property with Per Capita Computations for Police Municipal Configurations, 1976, 1980 and 1989 (Constant Dollars)

	1976		1980		1989	
	Population/ Expenditure	Per Capita	Population/ Expenditure	Per Capita	Population/ Expenditure	Per Capita
P. Dist., Town Uninc Part, minus Pt Wash PD Uninc.						
Population	804,096		816,671		787,324	
TOT PROP TX ($000)-excludes police	206,316	$256.58	176,865	$216.57	212,284	$269.63
Total Police Expenditure ($000)	96,444	$119.94	96,227	$117.83	89,086	$113.15
Total Police + Property Tax		$376.52		$334.40		$382.78
Full Assessed Value ($000)	20,275,181	$25.21	17,953,643	$21.98	28,546,169	$36.26
Pol Exp per $1000 Full Value		$4.76		$5.36		$3.12
Police District, Incorporated Villages						
Population	225,556		217,431		210,767	
TOT PROP TX ($000)-excludes police	27,998	$124.13	27,501	$126.48	36,588	$173.60
Total Police Expenditure ($000)	25,465	$112.90	28,477	$130.97	30,316	$143.84
Total Police + Property Tax		$237.03		$257.45		$317.43
Full Assessed Value ($000)	5,464,802	$24.23	5,424,145	$24.95	10,005,446	$47.47
Pol Exp per $1000 Full Value		$4.66		$5.25		$3.03
POLICE DISTRICT TOTAL						
Population	1,029,652		1,034,102		998,091	
TOT PROP TX ($000)-excludes police	234,314	$227.57	204,366	$197.63	248,872	$249.35
Total Police Expenditure ($000)	121,909	$118.40	124,704	$120.59	119,402	$119.63
Total Police + Property Tax		$345.96		$318.22		$368.98
Full Assessed Value ($000)	25,739,983	$25.00	23,377,787	$22.61	38,551,614	$38.63
Pol Exp per $1000 Full Value		$4.74		$5.33		$3.10
VILLAGE POLICE TOTAL						
Population	213,838		208,726		215,727	
TOT PROP TX ($000)-excludes police	44,805	$209.53	40,941	$196.15	44,411	$205.87
Total Police Expenditure ($000)	26,374	$123.33	28,126	$134.75	34,457	$159.73
Total Property Tax ($000)	71,178	$332.86	69,067	$330.90	78,868	$365.59
Full Assessed Value ($000)	5,683,161	$26.58	5,528,594	$26.49	10,127,638	$46.95
Pol Exp per $1000 Full Value		$4.64		$5.09		$3.40
CITY POLICE TOTAL						
Population	58,774		58,691		57,762	
TOT PROP TX ($000)-excludes police	12,584	$214.10	7,432	$126.63	8,964	$155.19
Total Police Expenditure	6,587	$112.08	8,807	$150.06	8,579	$148.52
Total Property Tax ($000)	19,171	$326.18	16,240	$276.70	17,543	$303.71
Full Assessed Value ($000)	1,089,897	$18.54	971,367	$16.55	2,061,826	$35.70
Pol Exp per $1000 Full Value		$6.04		$9.07		$4.16
PORT WASHINGTON POLICE DISTRICT						
Population	20,664		20,063		19,182	
TOT PROP TX ($000)-excludes police	4,161	$201.38	2,886	$143.82	4,520	$235.66
Total Police Expenditure ($000)	2,663	$128.89	3,445	$171.73	4,194	$218.63
Total Police + Property Tax		$330.27		$315.55		$454.29
Full Assessed Value ($000)	552,640	$26.74	495,358	$24.69	973,216	$50.74
Pol Exp per $1000 Full Value		$4.82		$6.96		$4.31
NASSAU COUNTY TOTAL						
Population	1,322,928		1,321,582		1,290,762	
Total Property Tax	295,863	$223.64	255,625	$193.42	306,768	$237.66
Total Police Expenditure	157,533	$119.08	165,082	$124.91	166,632	$129.10
Total Police + Property Tax	90,349	$68.29	85,307	$64.55	96,411	$74.69
Full Assessed Value	33,065,681	$24.99	30,373,106	$22.98	51,714,295	$40.06
Pol Exp per $1000 Full Value		$4.76		$5.44		$3.22

Appendix Table 6-2
Suffolk County: Population, Property Tax and Police Expenditures with Per Capita Compuatations for Police Municipal Configurations, 1976, 1980 and 1989 (Constant Dollars)

SUFFOLK COUNTY

	YEAR					
	1976		1980		1989	
	Population/ Expenditure	Per Capita	Population/ Expenditure	Per Capita	Population/ Expenditure	Per Capita
Town Unincorporated (Police District and Town Police)						
Population	1,104,013		1,167,296		1,199,450	
Total Property Tax	$145,789,091	$132	$145,449,148	$125	$239,393,661	$200
Total Police Expenditure	$115,902,389	$105	$132,802,416	$114	$155,203,155	$129
Total Cost	$261,691,480	$237	$278,251,564	$238	$394,596,816	$329
Incorporated Villages (Police District and Town Police)						
Population	70,460		69,989		71,913	
Total Property Tax	$6,895,535	$98	$6,214,002	$89	$8,346,839	$116
Total Police Expenditure	$6,993,914	$99	$7,606,444	$109	$9,724,093	$135
Total Cost	$13,889,449	$197	$13,820,446	$197	$18,070,932	$251
Police District and Town Police Total						
Population	1,174,473		1,237,285		1,271,363	
Total Property Tax	$152,684,626	$130	$151,663,150	$123	$247,740,500	$195
Total Police Expenditure	$122,895,591	$105	$140,408,697	$114	$164,927,248	$130
Total Cost	$275,580,217	$235	$292,071,847	$236	$412,667,748	$325
Village Police						
Population	46,878		46,946		46,795	
Total Property Tax	$7,362,572	$157	$8,116,295	$173	$12,434,311	$266
Total Police Expenditure	$6,105,357	$130	$6,407,261	$136	$9,813,346	$210
Total Cost	$13,467,929	$287	$14,523,556	$309	$22,247,657	$475
Suffolk Total						
Population	1,221,351		1,284,231		1,318,158	
Total Property Tax	$160,047,198	$131	$159,779,445	$124	$260,174,811	$197
Total Police Expenditure	$129,001,660	$106	$146,816,121	$114	$174,740,594	$133
Total Cost	$289,048,858	$237	$306,595,566	$239	$434,915,405	$330

Appendix Table 6-3
Western Suffolk County: Population. Property Tax and Police Expenditures with Per Capita Compuatations for Police Municipal Configurations, 1976, 1980 and 1989 (Constant Dollars)

WESTERN SUFFOLK

	YEAR					
	1976		1980		1989	
	Population/ Expenditure	Per Capita	Population/ Expenditure	Per Capita	Population/ Expenditure	Per Capita
Police District - Town Unincorporated						
Population	1,025,477		1,082,724		1,106,576	
Total Property Tax	$129,297,954	$126	$128,980,217	$119	$210,673,274	$190
Total Police Expenditure	$108,056,650	$105	$123,505,842	$114	$139,315,023	$126
Total Cost	$237,354,604	$231	$252,486,059	$233	$349,988,297	$316
Police District - Incorporated Villages						
Population	69,721		69,235		71,170	
Total Property Tax	$6,753,607	$97	$6,068,814	$88	$8,091,099	$114
Total Police Expenditure	$6,911,497	$99	$7,475,163	$108	$9,554,492	$134
Total Cost	$13,665,104	$196	$13,543,977	$196	$17,645,591	$248
Police District Total						
Population	1,095,198		1,151,959		1,177,746	
Total Property Tax	$136,051,561	$124	$135,049,031	$117	$218,764,373	$186
Total Police Expenditure	$114,967,435	$105	$130,980,842	$114	$148,869,515	$126
Total Cost	$251,018,996	$229	$266,029,873	$231	$367,633,888	$312
Village Police						
Population	33,159		33,611		34,611	
Total Property Tax	$4,008,195	$121	$4,372,194	$130	$6,648,692	$192
Total Police Expenditure	$3,905,555	$118	$4,101,412	$122	$5,031,941	$145
Total Cost	$7,913,750	$239	$8,473,606	$252	$11,680,633	$337
Western Suffolk Total						
Population	1,128,357		1,185,570		1,212,357	
Total Property Tax	$140,059,756	$124	$139,421,225	$118	$225,413,065	$186
Total Police Expenditure	$118,873,702	$105	$135,082,417	$114	$153,901,456	$127
Total Cost	$258,933,458	$229	$274,503,642	$232	$379,314,521	$313

Appendix Table 6-4
Eastern Suffolk County: Population, Property Tax and Police Expenditures with Per Capita Compuatations for Police Municipal Configurations, 1976, 1980 and 1989 (Constant Dollars)

EASTERN SUFFOLK COUNTY

	YEAR					
	1976		1980		1989	
	Population/ Expenditure	Per Capita	Population/ Expenditure	Per Capita	Population/ Expenditure	Per Capita
Town Unincorporated (Town Police)						
Population	78,536		84,572		92,874	
Total Property Tax	$16,491,137	$210	$16,468,931	$195	$28,720,387	$309
Total Police Expenditure	$7,845,739	$100	$9,296,574	$110	$15,888,132	$171
Total Cost	$24,336,876	$310	$25,765,505	$305	$44,608,519	$480
Incorporated Villages (Town Police)						
Population	739		754		743	
Total Property Tax	$141,928	$192	$145,188	$193	$255,740	$344
Total Police Expenditure	$82,417	$112	$131,281	$174	$169,601	$228
Total Cost	$224,345	$304	$276,469	$367	$425,341	$572
Town Police Total						
Population	79,275		85,326		93,617	
Total Property Tax	$16,633,065	$210	$16,614,119	$195	$28,976,127	$310
Total Police Expenditure	$7,928,156	$100	$9,427,855	$110	$16,057,733	$172
Total Cost	$24,561,221	$310	$26,041,974	$305	$45,033,860	$481
Village Police						
Population	13,719		13,335		12,184	
Total Property Tax	$3,354,377	$245	$3,744,101	$281	$5,785,619	$475
Total Police Expenditure	$2,199,802	$160	$2,305,849	$173	$4,781,405	$392
Total Cost	$5,554,179	$405	$6,049,950	$454	$10,567,024	$867
Eastern Suffolk Total						
Population	92,994		98,661		105,801	
Total Property Tax	$19,987,442	$215	$20,358,220	$206	$34,761,746	$329
Total Police Expenditure	$10,127,958	$109	$11,733,704	$119	$20,839,138	$197
Total Cost	$30,115,400	$324	$32,091,924	$325	$55,600,884	$526

Appendix Table 6-5
Suffolk County Police Municipal Configurations: Police Expenditures per $1,000 of Full Value of Real Property, 1976, 1980 and 1989

	WESTERN SUFFOLK			EASTERN SUFFOLK			SUFFOLK TOTAL		
	1976	1980	1989	1976	1980	1989	1976	1980	1989
POLICE DISTRICT OR TOWN POLICE									
Town Unincorporated									
Police Expenditure ($000)	66,008.9	101,483.7	182,111.1	4,792.8	7,638.9	20,768.8	70,801.7	109,122.6	202,879.9
Full Value ($000)	11,985,706	15,413,409	41,100,114	2,539,173	3,267,399	11,815,745	27,399,115	56,513,523	43,639,287
Pol Exp/$1000 Full Val	$5.51	$6.58	$4.43	$1.89	$2.34	$1.76	$2.58	$1.93	$4.65
Pol Exp/$1000 Full Val ($83)	$9.02	$8.01	$3.39	$3.09	$2.85	$1.34	$4.23	$2.35	$3.56
Incorporated Villages									
Police Expenditure ($000)	4,222.1	6,142.3	12,489.5	50.3	107.9	221.7	4,272.4	6,250.2	12,711.2
Full Value ($000)	766,435	932,894	2,818,725	29,753	46,845	158,480	1,699,329	3,751,619	2,848,478
Pol Exp/$1000 Full Val	$5.51	$6.58	$4.43	$1.69	$2.30	$1.40	$2.51	$1.67	$4.46
Pol Exp/$1000 Full Val ($83)	$9.02	$8.01	$3.39	$2.77	$2.80	$1.07	$4.12	$2.03	$3.41
TOTAL									
Police Expenditure ($000)	70,231.0	107,626.0	194,600.6	4,843.1	7,746.8	20,990.5	75,074.1	115,372.8	215,591.1
Full Value ($000)	12,752,141	16,346,303	43,918,839	2,568,926	3,314,244	11,974,225	29,098,444	60,265,142	46,487,765
Pol Exp/$1000 Full Val	$5.51	$6.58	$4.43	$1.89	$2.34	$1.75	$2.58	$1.91	$4.64
Pol Exp/$1000 Full Val ($83)	$9.02	$8.01	$3.39	$3.09	$2.84	$1.34	$4.22	$2.33	$3.55
VILLAGE POLICE									
Incorporated Villages									
Police Expenditure ($000)	2,385.8	3,370.1	6,985.7	1,343.8	1,894.7	5,842.2	3,729.6	5,264.8	12,827.9
Full Value ($000)	645,981	903,312	2,944,787	568,322	830,694	3,482,582	1,549,293	3,848,099	3,513,109
Pol Exp/$1000 Full Val	$3.69	$3.73	$2.37	$2.36	$2.28	$1.68	$2.41	$1.37	$3.65
Pol Exp/$1000 Full Val ($83)	$6.05	$4.54	$1.81	$3.87	$2.78	$1.28	$3.94	$1.67	$2.79
TOTAL									
Incorporated Villages and Unincorporated Town									
Police Expenditure ($000)	72,616.8	110,996.1	201,586.3	6,186.9	9,641.5	26,832.7	78,803.7	120,637.6	228,419.0
Full Value ($000)	13,398,122	17,249,615	46,863,626	3,137,248	4,144,938	15,456,807	30,647,737	64,113,241	50,000,874
Pol Exp/$1000 Full Val	$5.42	$6.43	$4.30	$1.97	$2.33	$1.74	$2.57	$1.88	$4.57
Pol Exp/$1000 Full Val ($83)	$8.87	$7.83	$3.29	$3.23	$2.83	$1.33	$4.21	$2.29	$3.49

Appendix Table 6-6
Eastern Suffolk County Police Municipal Configurations: Total Property Tax and Police Expenditures, Year-round and Seasonal Weighted Per Capita Expenditures, 1976, 1980 and 1989
(25% weight for peak seasonal population)

	1976			1980			1989		
	Population/ Expenditure	Per Capita Year-round	Weighted Per Capita	Population/ Expenditure	Per Capita	Weighted Per Capita	Population/ Expenditure	Per Capita	Weighted Per Capita
Town Unincorporated (Town Police)									
Population Year-round	78,536			84,572			92,874		
Population Seasonal	109,152			121,049			147,908		
Weighted Population	105,824			114,834			129,851		
Total Property Tax	$16,491,137	$210	$156	$16,468,931	$195	$143	$28,720,387	$309	$221
Total Police Expenditure	$7,845,739	$100	$74	$9,296,574	$110	$81	$15,888,132	$171	$122
Total Cost	$24,336,876	$310	$230	$25,765,505	$305	$224	$44,608,519	$480	$344
Incorporated Villages (Town Police)									
Population	739			754			743		
Population Seasonal	679			679			785		
Weighted Population	909			924			939		
Total Property Tax	$141,928	$192	$156	$145,188	$193	$157	$255,740	$344	$272
Total Police Expenditure	$82,417	$112	$91	$131,281	$174	$142	$169,601	$228	$181
Total Cost	$224,345	$304	$247	$276,469	$367	$299	$425,341	$572	$453
Town Police Total									
Population	79,275			85,326			93,617		
Population Seasonal	109,831			121,728			148,693		
Weighted Population	106,733			115,758			130,790		
Total Property Tax	$16,633,065	$210	$156	$16,614,119	$195	$144	$28,976,127	$310	$222
Total Police Expenditure	$7,928,156	$100	$74	$9,427,855	$110	$81	$16,057,733	$172	$123
Total Cost	$24,561,221	$310	$230	$26,041,974	$305	$225	$45,033,860	$481	$344
Village Police									
Population	13,719			13,335			12,184		
Population Seasonal	28,175			28,175			30,246		
Weighted Population	20,763			20,379			19,746		
Total Property Tax	$3,354,377	$245	$162	$3,744,101	$281	$184	$5,785,619	$475	$293
Total Police Expenditure	$2,199,802	$160	$106	$2,305,849	$173	$113	$4,781,405	$392	$242
Total Cost	$5,554,179	$405	$268	$6,049,950	$454	$297	$10,567,024	$867	$535
Eastern Suffolk Total									
Population	92,994			98,661			105,801		
Population Seasonal	138,006			149,903			178,939		
Weighted Population	127,496			136,137			150,536		
Total Property Tax	$19,987,442	$215	$157	$20,358,220	$206	$150	$34,761,746	$329	$231
Total Police Expenditure	$10,127,958	$109	$79	$11,733,704	$119	$86	$20,839,138	$197	$138
Total Cost	$30,115,400	$324	$236	$32,091,924	$325	$236	$55,600,884	$526	$369

Weighted population =
100% of the year-round population plus
25.00%of the seasonal population

Appendix Table 6-7
Eastern Suffolk County Police Municipal Configurations, Total Property Tax and Police Expenditures, Year-round and Seasonal Weighted Per Capita Expenditures, 1976, 1980 and 1989
(33.4% weight for peak seasonal population)

	1976			1980			1989		
	Population/ Expenditure	Per Capita Year-round	Weighted Per Capita	Population/ Expenditure	Per Capita	Weighted Per Capita	Population/ Expenditure	Per Capita	Weighted Per Capita
Town Unincorporated (Town Police)									
Population Year-round	78,536			84,572			92,874		
Population Seasonal	109,152			121,049			147,908		
Weighted Population	114,993			125,002			142,275		
Total Property Tax	$16,491,137	$210	$143	$16,468,931	$195	$132	$28,720,387	$309	$202
Total Police Expenditure	$7,845,739	$100	$68	$9,296,574	$110	$74	$15,888,132	$171	$112
Total Cost	$24,336,876	$310	$212	$25,765,505	$305	$206	$44,608,519	$480	$314
Incorporated Villages (Town Police)									
Population	739			754			743		
Population Seasonal	679			679			785		
Weighted Population	966			981			1,005		
Total Property Tax	$141,928	$192	$147	$145,188	$193	$148	$255,740	$344	$254
Total Police Expenditure	$82,417	$112	$85	$131,281	$174	$134	$169,601	$228	$169
Total Cost	$224,345	$304	$232	$276,469	$367	$282	$425,341	$572	$423
Town Police Total									
Population	79,275			85,326			93,617		
Population Seasonal	109,831			121,728			148,693		
Weighted Population	115,959			125,983			143,280		
Total Property Tax	$16,633,065	$210	$143	$16,614,119	$195	$132	$28,976,127	$310	$202
Total Police Expenditure	$7,928,156	$100	$68	$9,427,855	$110	$75	$16,057,733	$172	$112
Total Cost	$24,561,221	$310	$212	$26,041,974	$305	$207	$45,033,860	$481	$314
Village Police									
Population	13,719			13,335			12,184		
Population Seasonal	28,175			28,175			30,246		
Weighted Population	23,129			22,745			22,286		
Total Property Tax	$3,354,377	$245	$145	$3,744,101	$281	$165	$5,785,619	$475	$260
Total Police Expenditure	$2,199,802	$160	$95	$2,305,849	$173	$101	$4,781,405	$392	$215
Total Cost	$5,554,179	$405	$240	$6,049,950	$454	$266	$10,567,024	$867	$474
Eastern Suffolk Total									
Population	92,994			98,661			105,801		
Population Seasonal	138,006			149,903			178,939		
Weighted Population	139,088			148,729			165,567		
Total Property Tax	$19,987,442	$215	$144	$20,358,220	$206	$137	$34,761,746	$329	$210
Total Police Expenditure	$10,127,958	$109	$73	$11,733,704	$119	$79	$20,839,138	$197	$126
Total Cost	$30,115,400	$324	$217	$32,091,924	$325	$216	$55,600,884	$526	$336

Weighted population =
100% of the year-round population plus
33.40%of the seasonal population

Appendix Table 6-8
Eastern Suffolk County Police Municipal Configurations, Total Property Tax and Police Expenditures, Year-round and Seasonal Weighted Per Capita Expenditures, 1976, 1980 and 1989
(50% weight for peak seasonal population)

	1976			1980			1989		
	Population/ Expenditure	Per Capita Year-round	Weighted Per Capita	Population/ Expenditure	Per Capita	Weighted Per Capita	Population/ Expenditure	Per Capita	Weighted Per Capita
Town Unincorporated (Town Police)									
Population Year-round	78,536			84,572			92,874		
Population Seasonal	109,152			121,049			147,908		
Weighted Population	133,112			145,097			166,828		
Total Property Tax	$16,491,137	$210	$124	$16,468,931	$195	$114	$28,720,387	$309	$172
Total Police Expenditure	$7,845,739	$100	$59	$9,296,574	$110	$64	$15,888,132	$171	$95
Total Cost	$24,336,876	$310	$183	$25,765,505	$305	$178	$44,608,519	$480	$267
Incorporated Villages (Town Police)									
Population	739			754			743		
Population Seasonal	679			679			785		
Weighted Population	1,079			1,094			1,136		
Total Property Tax	$141,928	$192	$132	$145,188	$193	$133	$255,740	$344	$225
Total Police Expenditure	$82,417	$112	$76	$131,281	$174	$120	$169,601	$228	$149
Total Cost	$224,345	$304	$208	$276,469	$367	$253	$425,341	$572	$375
Town Police Total									
Population	79,275			85,326			93,617		
Population Seasonal	109,831			121,728			148,693		
Weighted Population	134,191			146,190			167,964		
Total Property Tax	$16,633,065	$210	$124	$16,614,119	$195	$114	$28,976,127	$310	$173
Total Police Expenditure	$7,928,156	$100	$59	$9,427,855	$110	$64	$16,057,733	$172	$96
Total Cost	$24,561,221	$310	$183	$26,041,974	$305	$178	$45,033,860	$481	$268
Village Police									
Population	13,719			13,335			12,184		
Population Seasonal	28,175			28,175			30,246		
Weighted Population	27,807			27,423			27,307		
Total Property Tax	$3,354,377	$245	$121	$3,744,101	$281	$137	$5,785,619	$475	$212
Total Police Expenditure	$2,199,802	$160	$79	$2,305,849	$173	$84	$4,781,405	$392	$175
Total Cost	$5,554,179	$405	$200	$6,049,950	$454	$221	$10,567,024	$867	$387
Eastern Suffolk Total									
Population	92,994			98,661			105,801		
Population Seasonal	138,006			149,903			178,939		
Weighted Population	161,997			173,613			195,271		
Total Property Tax	$19,987,442	$215	$123	$20,358,220	$206	$117	$34,761,746	$329	$178
Total Police Expenditure	$10,127,958	$109	$63	$11,733,704	$119	$68	$20,839,138	$197	$107
Total Cost	$30,115,400	$324	$186	$32,091,924	$325	$185	$55,600,884	$526	$285

Weighted population =
100% of the year-round population plus
50.00%of the seasonal population

....Chapter Seven

Taxation, Sales, Income, Property Analysis and Alternatives

Note:

This Chapter was originally Working Paper No. 4

PREFACE

The previous three working papers examined municipal and Suffolk County revenues and expenditures over a thirty year period and the issues of solid waste management which is becoming the majority expense for the towns and cities. This approach is in keeping with the assigned tasks of the Commission, since the prime objective is to identify possibilities for tax reduction from current levels and/or cost containment of future costs.

This working paper examines revenue mechanisms available to local governments. It was demonstrated in Working Paper #2 that the sales tax and property tax are the major generator of revenues from all sources for the county. For all intents and purposes the property tax is virtually the sole local revenue producer for town, village and school district operations. The portion of local support received from transfer payments, i.e., federal and state aid will be discussed in future working papers covering the topics of school district and BOCES operations, and in the final report of the Commission entitled Financing Government on Long Island.

Several objectives guide this paper. First is the need to place in sharper focus the operations of the two existing local taxes, property and sales. Second is the opportunity to examine options to improve the effectiveness of tax compliance and administration. In other words, are these taxes producing the maximum revenues, holding all other factors constant? Third is the issue of the desirability of shifting a portion of the existing tax burden from the property tax to the personal income tax.

The broad array of minor taxes, such as impact fees, user charges and a variety of other nuisance taxes are not examined since they constitute a relatively insignificant portion of the total locally raised revenue stream. In addition, this latter category of taxes are more indicative of the problem, rather than the solution. If the work of the Commission is successful then the need for nuisance taxes will be diminished.

The emphasis in this paper is not to argue the case for additional revenues in order to fund more local spending. Instead, the effort is directed towards increased equity in taxation in order to maximize relief for the majority of taxpayers who are severely burdened.

The examination of taxation at this time is crucial for several reasons. In a narrow sense the mandates assigned to this Commission requires such a course. There are also much broader concerns that transcend parochial interests. As true of all planning, the ability to project and predict future directions in order to enable government to arrive at more rational decisions at the present requires a clear understanding of tax policy.

At the base of such understanding is a recognition of the factors that affect such policies at all levels of government. These factors include expenditure needs to fund whatever public programs a unit of government has responsibility for. Some programs are a direct response to taxpayer requests; some are mandated by higher levels of government with or without local support. Inherent in these policy issues is also the determination of what level of service will be provided.

Another factor is the health of the economy. For most of Long Island's post-war history, the pattern has been one of steady and indeed explosive growth of population, jobs and economic wealth. Despite a series of national and regional recessions, Long Island was virtually recession-proof. During such heady, optimistic and growth times there was little incentive politically or fiscally to tighten governmental reins or to control the rise in taxation. One part of this very bullish attitude related to federal tax policy. Prior to President Reagan's tax revision program, Long Islanders as homeowners benefitted from the tax shelter provided by the interest costs on mortgages and property and sales taxes. The following example illustrates the impact of federal policy on local responses.

Prior to revision, the middle class and wealthier residents who typified a majority of Long Islanders, were in the 50 to 65 percent combined federal and state income tax brackets. This meant that up to two-thirds of the cost of the property tax was a deductible item. Furthermore, the sales tax was also deductible. As soon as tax revision took effect an immediate flip-flop occurred.

The lowering of the tax brackets nationally and state-wide meant that the majority of resident taxpayers were now in the 36 to 42 percent combined brackets. Since property taxes were not commensurately lowered, the taxpayer actually had an immediate additional out-of-pocket cost representing the loss of one-third of the tax shelter.

A counter argument could be raised that the loss of the value of the property tax deductibility was offset by the reduction in overall rates. If all other factors remained constant this of course would be true. However, the structure of the new tax code is such that virtually all other deductions and shelters have either been eliminated or cut back. In addition, a new

provision for a minimum alternate tax was created, which is designed to force tax payments at 28 percent. The net result for the preponderance of middle income taxpayers is that they are not "ahead of the game" under the new code, and the very visible property tax is not the shelter it was previously.

The problem was further exacerbated by the fact that property taxes not only weren't reduced or even held static — but in fact went through sizeable increases at a time when the national and state and local economy went into a serious downturn. The federal tax revision produced two other impacts that have proven onerous to Long Islanders. The deduction of sales taxes was removed thereby shrinking the homeowner tax shelter even further. A third consequence of revision was the Congressional assumption and requirement that any reductions in the bracket structure should be designed so as to accomplish revenue neutrality. In other words, the net revenue received by the federal government would remain stable. The President assured Congress and the nation that this would be the case. In fact, a growth in revenue was predicted on the assumption that a lowering of the tax bracket would so stimulate the economy as to produce increased earnings and therefore increased taxes.

New York State which piggy-backs the federal income tax in somewhat similar fashion to how Long Island piggy-backs the sales tax, historically has indexed the state income tax to the federal one. As the federal tax bracket on earned income was dropped from 50 percent to 28 percent, the state bracket was reduced from 15 percent to 8.75 percent.

The expectations and the heated legislative debates in Albany was that the new system would generate a two billion dollar surplus; and there was no consensus as to whether the surplus should go to new or increased spending, or be used for further tax reductions. While the debates occurred based on myth and miscalculation the reality was far different. Instead of a two billion dollar windfall, there was an actual two billion dollar shortfall. This four billion dollar gap is what produced the current programmatic and tax crisis statewide. Twenty-twenty hindsight may be viewed by some as unfair criticism — but voices were raised at the time that if listened to might have mitigated to some extent the serious current predicament. If the state hadn't lowered the income tax rate by almost one-half, the state could have avoided the shortfall which currently approximates two-thirds of a billion dollars. If the counties had instituted the sales tax increase three years ago, they would have a surplus now instead of a deficit. If budgets were prepared more accurately and more prudently, instead of constantly over anticipating revenues and under estimating expenditures in order to achieve a political result rather than a sound fiscal result — particularly in election years, the crisis could have been mitigated. If more governors and members of Congress had been more vigilant, the negative consequences of tax revisions would not have been as severe. At least, Governor Cuomo led the battle to prevent the Congress from eliminating the property tax deductibility. If New York lost that shelter totally, the economic consequences for New York and <u>all</u> urban states would have been catastrophic. Instead of a serious recession, the nation would now be in a major depression.

A companion federal action to tax revision was the Presidents' "new federalism" program of domestic program reductions, and program swaps with the states. This set of actions placed further burdens on the states. In New York, the response of the state government has been to emulate the feds and shift the costly mandates to the counties.

Any further negative actions on the part of the federal government will only add to the current array of problems. President Bush is strongly pursuing a reduction in the capital gains tax. (What some pundits refer to as welfare for the wealthy). If this occurs, the inevitable result will be a further contraction in state and local revenues.

INTRODUCTION

Several basic concepts should guide the design, administration and impact of public taxes. They are: neutrality, progressivity, and redistribution.

Neutrality simply means that the imposition of a tax should <u>never</u> be severe enough to influence private decisions. It is the fiscal analogy of the fairy tale concerning the slaying of the goose that was laying golden eggs. Residents and businesses should not have to decide to buy homes or establishments, or sell; remain on Long Island or leave; or forgo consumer purchases because of tax demands. This principle of neutrality is what guided many state constitutions in their inclusion of constitutional tax limits, the latest example being the State of California's Proposition 13 which placed a 1.0 percent of market value limitation on the property tax. Needless to stress, the property tax on Long Island which is the highest in the continental United States is far from neutral.

Progressivity is another word for fairness. Taxation should be related to ones' ability to pay. The less affluent should not be taxed at the same rate as the more wealthy. To the degree this does not occur taxation is then termed regressive. Both major taxes on Long Island contain strong elements of regressivity.

Redistribution or the "Robin Hood" principle is an equity principle that attempts to fulfill the biblical quest in Genesis of whether or not we are our brother's keeper. Examples of partial attempts at redistribution are seen in New York States' array of school aid formulas designed in part to equalize the needs of poorer school districts throughout the State. The federal income tax is also spent in part to try to redistribute aid from wealthier states to poorer ones. Even a cursory examination indicates the limited application of this principle. For example, the disparity of support per pupil between school districts on Long Island is a glaring indication that redistribution can be improved.

The Levittown case was a direct challenge to the use of the property tax for local support of education on this very issue. The court decision was in support of maintaining the status quo. Since that suit, the disparities between districts have widened and the recent heavy reductions in state aid for education on Long Island has exacerbated the situation from one of inequity to one of true crisis.

The following pages introduce the property and sales taxes as the major forms of locally derived revenue. This is followed by a review of these taxes for all taxing units on Long Island for the past three decades, followed by a discussion of the impact of these taxes on Long Island's economy and employment base. The last segment of the paper raises the possibility of a shift of a portion of the property tax to an income tax surcharge and the consequences of such an action.

Property Tax

The property tax is prevalent throughout the country for local revenue production for several reasons, not least of which is the fact that other taxes such as income, capital gains, corporate, inheritance, etc. are pre-empted by states and the federal government. Local governments can only tax that which states through enabling legislation allow them to do. On Long Island enabling laws allow local imposition of property and limited sales taxes.

A second reason for the "popularity" of the use of property taxes is the fact that there is a relatively stable and real asset underlying the tax. One can avoid or evade other taxes by losing a job, delaying purchases, or by cheating: If one doesn't pay the property tax; government takes the home, land, or non-residential property through tax default and can resell in order to receive the tax due.

The third main factor is that in theory the property tax is progressive. Based on the concept of Ad Valorem, or "on the value", means that the tax is directly proportional to the true value of the property. It is progressive in the sense that the assumption is made that a person's property is directly related to ones' wealth status.

In practice however, this is far from true especially on Long Island. Just about every inequity that exists in the mal-administration of the property tax throughout the country can be found in the administration of the property tax on Long Island.

The litany includes:

1. Assessments practices are not uniform in or between communities.
2. Assessments are not based on current market value.
3. Equalization mechanisms are not truly equal.
4. Land is grossly underassessed; buildings often overassessed.
5. Tax haven communities benefit the few at the expense of the majority.
6. The timing of tax collections are not coterminous with the needs of certain public services, thus requiring short-term borrowings — notably for school operations.
7. The tax itself is far from neutral.
8. Property assessments and property taxation is not proportional in many instances to the taxpayers' 'ability to pay'.

The object herein is not to present a thesis on the merits or lack thereof the property tax. However, it is important for the reader to at least understand the context in which the discussion of this paper is focused. One direction that can be pursued in the quest to relieve the current burden of taxation on Long Island is to at least render the existing taxes fair to all taxpayers. If the property tax was more properly executed it might produce more revenue in the aggregate, and reduce the individual burden for many lower income homeowners at the same time. See Table 7-1.

This table clearly demonstrates the gross regressivity of the property tax. The value of houses are not proportional to household income. Table 7-2 arrays the value of housing in contrast with income by percent in each class utilizing the data

from Table 7-3 for three income groups: $15,000 to $19,999, $25,000 to $34,999, and $50,000 or more.

It is seen that 45 percent of the households earning $50,000 or more live in houses valued at $40,000 to $80,000. Seventy-seven percent of households earning $25,000 to $35,000 live in houses of similar value of $40,000 to $80,000. Almost 60% of households earning $15,000 to $20,000 live in houses valued from $40,000 to $80,000.

If a contrast is drawn between the low income households of $15,000 to $20,000 with those households earning over $50,000 (a ration of 1:3 in income) and if it is assumed that similar valued houses pay similar levels of property tax the issue of regressivity is extremely intense. In fact, the preponderant bulk of the property tax is borne by those whose incomes ranged from $15,000 to $35,000. This is a very conservative conclusion. The assumption that like-valued houses pay like-amounts of property taxes is not the general rule. For all the reasons of property tax inequities of administration cited earlier, the impact and incidence falls more heavily on the poorer neighborhoods than the more affluent.

This pattern of regressivity can also be tested by examining the relationship between income and monthly housing costs. Here again it is seen that 79% of those earning more than 40,000 paid less than 5% of their monthly income on housing in contrast households earning $15,000 to $19,999 where 20% of these households paid from 40 to 60 percent of their income on shelter; and another 20% paid from 30 to 40 percent.

The incidence of property tax related to income is tabulated in Table 7-4.

Those earnings from $10,000 to $20,000 pay an average of $115 per month on property taxes in contrast with those earning $60,000 to $80,000 or four times the income who only pay an average of $187 per month, or less than twice the amount. Put another way, the incidence is more than double on low income families.

Sales Tax

The sales tax is used by many states and cities as a major source of revenue. It has several features which especially suit it for local government use. When properly designed it can be less regressive than the property tax. It is also a fairly stable source of income. Its income elasticity is estimated to equal one, which means that for every one percent rise in income there is a one percent rise in receipts with no change in the tax rate. Thus, sales tax revenues increase automatically, without recourse to rate changes, as income and prices rise. The sales tax is also paid by the consumer in pennies throughout the year instead of the sizeable monthly escrow payments on mortgages, or twice yearly "big hits" by homeowners who pay their property taxes directly. The sales tax is also favorable to tourist areas such as Suffolk County since non-residents pay a portion of the revenue without utilizing a full share of local services.

There are several elements built into the New York State sales tax formulas that are specifically designed to mitigate the regressive elements inherent in this tax. Items such as food, rent and medicines which constitute the three leading expenditures for

TABLE 7-1
Value of Owner-Occupied Housing Units
Nassau-Suffolk; 1980

Housing Unit Value	Total	less than $10,000	$10,000 to $19,999	$20,000 to $29,999	$30,000 to $39,999	$40,000 to $49,999	$50,000 to $59,999	$60,000 to $79,999	$80,000 to $99,999	$100,000 to $149,999	$150,000 or more	Median (dollars)	Mean (dollars)
Household Income in 1979													
Less than $5,00	22,298	150	818	3,225	5,587	4,976	3,148	2,783	701	568	342	42,500	48,200
$5,000 to $9,999	37,923	189	1,024	4,825	10,237	9,203	5,445	4,839	1,093	664	404	42,600	47,400
$10,000 to 12,499	24,205	17	367	2,400	6,286	6,495	4,061	3,137	748	476	218	44,100	48,800
$12,500 to 14,999	23,669	13	264	2,246	6,290	6,450	3,859	3,138	772	484	153	44,300	48,800
$15,000 to $19,999	63,266	97	566	4,132	16,580	17,188	11,257	8,999	2,528	1,448	471	45,800	50,500
$20,000 to $24,999	80,805	53	400	3,745	18,588	23,573	15,474	13,073	3,447	1,832	620	47,300	52,000
$25,000 to $34,999	140,291	55	404	3,930	23,876	38,051	30,039	28,928	8,199	5,116	1,693	51,000	56,700
$35,000 to $49,999	105,436	9	155	1,742	10,635	22,089	22,493	26,854	10,271	8,473	2,715	57,600	66,200
$50,000 or more	68,066	—	44	370	2,353	6,403	8,686	15,867	9,933	13,595	10,815	80,600	100,400
Median	26,786	8,458	11,219	15,709	21,288	24,849	27,613	30,929	36,646	44,394	59,059	—	—
Mean	$30,942	$12,006	$14,198	$17,479	$22,132	$25,860	$29,261	$33,440	$41,161	$52,260	$78,566	—	—

Source: U.S. Bureau of Census

TABLE 7-2
Household Income vs. House Value Expressed as Percent of Units in each Price Category
1980

	HOUSEHOLD INCOME		
Values of Housing	$15,000-19,999	*$25,000-34,999*	*$50,00 or more*
100-149,999	—	—	20.0
80- 99,999	—	16	14.6
60- 79,999	14	21	23.0
50- 59,999	18	29	13.0
40- 49,999	27	27	9.4

the poor and moderate income citizens are exempt from the sales tax. Furthermore, the New York State tax is not a simple retail tax; it also taxes business purchases.

Although legally placed on the consumer, the retail sales tax is not paid entirely by the purchaser. It may be shifted forward to the consumer — but it may also be absorbed by the retailer, or shifted backwards to inputs, thus depressing wages and rents. The final effect depends on several circumstances.

When a tax is shifted forward to the buyer, two distinct relations take place, an income and a substitution effect. The income effect is caused by the tax which makes the consumer poorer and means that less of everything will be bought. The substitution effect results in the consumer replacing non-taxed items, which are relatively cheaper after the imposition of the tax, for taxed items. This is possible by buying items which are not subject to the tax or by making purchases in areas where there is no tax. To the extent the consumer has choices, at least some of the tax will not be paid.

Some loss of revenue can occur when residents switch to purchases in non-taxing areas. However, the differential must be large enough to compensate for the inconvenience in time and cost of travel and shipping. In the New York Metropolitan Region, no such differentials exist.

The impact of the business portion of the tax is almost impossible to trace. Depending upon the nature of the business and the type of purchase, the tax may be levied at any stage of production or distribution, and, therefore, it will affect businesses with unequal force. The tax may be shifted forward to the consumer in the form of higher prices. This is possible where an industry producing for the bi-county market is involved and there is little opportunity for the consumer to switch to non-taxes goods. If the industry is an export industry, producing for national or regional markets, the tax, in all likelihood, will be absorbed by the producer who is in competition with

TABLE 7-3
Monthly Housing Costs as Percent of Income;1980

Characteristics	Total	Zero to negative	$1 to $4,999	$5,000 to $9,999	$10,000 to $14,999	$15,000 to $19,999	$20,000 to $29,999	$30,000 to $39,999	$40,000 to $59,999	$60,000 to $79,999	$80,000 to $99,999	$100,000 to $119,999	$120,000 or more	Median
Monthly Housing Costs as Percent of Income														
Less than 5 percent	114.0	—	—	3.4	3.3	.8	13.8	3.1	13.5	10.1	9.8	8.2	48.0	96,275
5 to 9 percent	323.2	—	—	1.3	2.2	7.6	24.1	26.9	78.1	67.2	51.7	30.1	34.0	66,368
10 to 14 percent	513.6	—	2.2	3.2	4.4	20.1	55.2	74.9	190.6	88.5	36.7	21.3	16.4	50,156
15 to 19 percent	540.4	—	—	7.3	16.7	36.2	121.7	123.2	140.9	56.0	16.3	10.6	11.6	37,179
20 to 24 percent	485.3	—	2.6	9.4	18.3	58.9	152.3	100.8	91.0	27.1	9.6	7.6	7.7	30,109
25 to 29 percent	432.4	—	9.5	41.8	37.5	69.8	134.5	60.2	44.2	24.1	4.6	3.1	3.3	24,293
30 to 34 percent	318.9	—	12.0	31.6	48.7	65.1	85.2	35.3	31.2	6.4	.7	1.0	1.7	20,240
35 to 39 percent	240.2	—	15.0	28.5	52.3	45.7	55.4	17.4	18.6	3.9	1.8	1.6	—	17,662
40 to 49 percent	325.1	—	11.3	84.7	67.8	50.2	62.1	26.4	13.2	8.0	.8	—	.7	14,913
50 to 59 percent	191.6	—	16.1	76.7	32.4	20.1	31.9	8.3	3.5	2.6	—	—	—	10,464
60 to 69 percent	144.9	—	17.5	69.5	28.0	8.9	13.7	.9	5.6	.7	—	—	—	8,952
70 to 99 percent	200.3	—	53.3	99.9	21.4	6.2	17.7	1.1	.8	—	—	—	—	7,342
100 percent or more	196.0	—	117.6	53.8	11.2	6.5	6.2	.6	—	—	—	—	—	4,167
Zero or negative income	36.0	36.0	—	—	—	—	—	—	—	—	—	—	—	
No cash rent.	59.9	3.6	9.7	7.0	7.8	6.5	8.0	7.5	7.5	1.4	.8	—	—	16,319
Mortgage payment not reported	270.3	—	3.3	7.9	10.7	7.0	37.9	39.2	50.4	49.3	21.9	18.7	24.1	51,589
Median (excludes 3 previous lines)	25	—	94	56	39	30	26	21	16	14	11	11	7	—

Source: U.S. Bureau of the Census

TABLE 7-4
Average Monthly Cost Paid for Real Estate Taxes; 1980

Characteristics	Total	Zero to negative	$1 to $4,999	$5,000 to $9,999	$10,000 to $14,999	$15,000 to $19,999	$20,000 to $29,999	$30,000 to $39,999	$40,000 to $59,999	$60,000 to $79,999	$80,000 to $99,999	$100,000 to $119,999	$120,000 or more	Median
Average Monthly Cost Paid for Real Estate Taxes														
Less than $25	134.5	4.1	3.0	10.8	2.6	4.8	29.0	10.0	26.6	18.7	5.5	4.8	14.7	42.267
$25 to $49	120.2	—	6.3	20.1	13.5	6.2	21.7	13.1	16.7	9.4	4.7	4.3	4.2	26.432
$50 to $74	200.0	5.1	5.9	14.6	12.7	18.8	33.7	23.0	41.0	22.9	10.2	1.9	10.1	33,967
$75 to $99	167.7	8	4.1	15.3	11.9	13.3	27.7	21.7	36.6	20.9	2.3	4.8	6.3	34,966
$100 to $149	289.6	1.0	3.6	17.6	15.6	21.2	48.3	39.4	71.4	35.6	18.4	9.5	8.0	39,514
$150 to $199	264.1	8	6.0	6.0	10.8	10.2	44.7	39.5	57.8	39.2	27.6	8.0	13.2	44,795
$200 or more	705.1	1.1	5.5	18.4	24.8	22.4	96.2	75.1	163.5	115.4	62.1	46.2	74.5	53,344
Median	155	—	—	85	117	113	140	155	162	180	194	200+	200+	—

Source: U.S. Bureau of the Census

non-taxed firms. A backward shifting to wages and rents may then take place with a result of diminishing employment in the industry.

Tax collection enforcement is a crucial element in revenue generation. Gasolene and cigarette tax evasion in New York State is estimated to run into the hundreds of millions of dollars annually.

Estimates for Nassau and Suffolk Counties alone approximate 100 million dollars in potential sales tax revenues lost to the underground economy. The State of New York loses an equal amount for a total loss of almost 200 million dollars annually. If more stringent enforcement and collection could be achieved, the majority of the current revenue shortages would be met, without the necessity of severe cuts in service and/or personnel and without required tax increases.

Property And Sales Taxes 1960-1989

A Partial Analysis

This is an analysis of the levels of property and sales taxes in Nassau and Suffolk Counties for the period of 1960-1989. The basic idea in analyzing these taxes is that they constitute the major, if not the entire, body of revenue raising measures levied on the population at large by local governments. All other locally derived revenues arise from fees for use, taxes from recreation uses, penalties, etc., which are specific to various population groups, and are often derived from the user's free choice of activity. In contrast, property and sales taxes are levied on the population in general, and resident business and population cannot avoid paying them, unless they remove themselves from the county. In the text below these property and sales taxes will be referred to as local tax revenues or local taxes.

This analysis is titled "Partial" for the following reasons. The effects of changes in state and federal aid and other revenues on the needs for property and sales taxes, while mentioned, are not presented in detail. The effects of program changes and of transference of responsibilities from one level of government to another are not analyzed in depth. Changes in the economy and population factors, similarly, are not treated in detail. At various points some reference to such changes are made, but these are intended, mainly, as suggestive bases for further analysis, not as conclusive evidence of reasons for changes in level of revenue. A further discussion of this point will be given in the concluding section of this paper. Working papers 1, 2, 5, and 6 augment this report.

The general analytical procedure is as follows. An analysis will be given for total revenues received by all levels of government. At various points references to the different levels of municipal government will be used to identify some major sources of overall change. Then, in turn, analyses will be presented for school districts, county government, the towns, the villages and the fire districts. For each of these levels of government there will be a presentation for the 1960-1989 period of total revenues received in uninflated dollars, and then in 1983 dollars. This will be followed by examination of property and sales taxes — the local tax revenue portion — as a percentage of total revenue, and then a per capita statement. The per capita tax revenue will then be related to population growth with an analysis of revenue increases to be attributed to this factor. For school districts, the local tax revenue per enrolled student also will be shown. Finally, this local tax revenue per enrolled student also will be shown. Finally, this local tax revenue will be analyzed in relation to personal income per capita. When all of the levels of municipal government have been so analyzed, concluding comments will be offered, with observation of major

factors at work in the 1960-1989 period, and their likely importance in the future.

Unless otherwise noted, all of the basic date for this section are taken from the New York State Office of the State Comptroller's Special Report on Municipal Affairs, which is issued annually. The sales tax data are taken from Appendices C or D of this Special Report.

Suffolk County: Total Revenue

In terms of dollars unadjusted for inflation, total revenues for all levels of local government in Suffolk County increased from roughly $161,000,000 in 1960 to over $4,161,000,000 in 1989. For most of this period, the property and sales tax totals — the locally imposed tax burden — have hovered around a fifty percent share, growing from, roughly $96,7000,000 in 1960 to more than $2,394,000,000 in 1989. In this period, school districts accounted for about sixty percent of the total revenues in the 1960s. In the 1970s a drop to the fifty percent level occurred, with the country share rising to well over thirty percent. Towns were at the ten percent mark in the 1970s, with villages and fire districts each receiving very small percentages.

With adjustments for inflation — in terms of 1983 dollars — the shares among the local government levels do not change, but the overall rate of increase from 1960 to 1989 is markedly lower. Thus, in terms of constant dollars, the overall revenue level for local governments in Suffolk County rose from $533,830,000 in 1960 to more than $3,183,384,000 in 1989, a six-fold increase. See Table 7-5 and Charts 7-1, 7-2, 7-3. When the dollars are not adjusted for inflation, the total rises from $161,473,000 in 1960 to over $4,161,000,000 in 1990, an amount more than twenty-five times the earlier revenue. See Table 7-6.

Property and Sales Taxes

In 1960 the property tax for the local governments in Suffolk, constituted almost sixty percent of their total revenue. In the next three years, this percentage dropped into the fifty-three percent range, and then, through 1968, fell into the mid forty percent level. With the beginning of county sales taxes in 1969, the local tax burden began a climb to the fifty percent level, and remained approximately at that point through 1981. In 1982 this local tax burden rose to over fifty-four percent — an unprecedentedly large increase for one year — but this may have been due, in good measure, to state and federal changes in accounting systems and definitions, rather than being entirely or mainly the result of program and aid changes. it is now approaching sixty percent — a reflection of added mandates and reduced federal and state support.

Chart 7-1

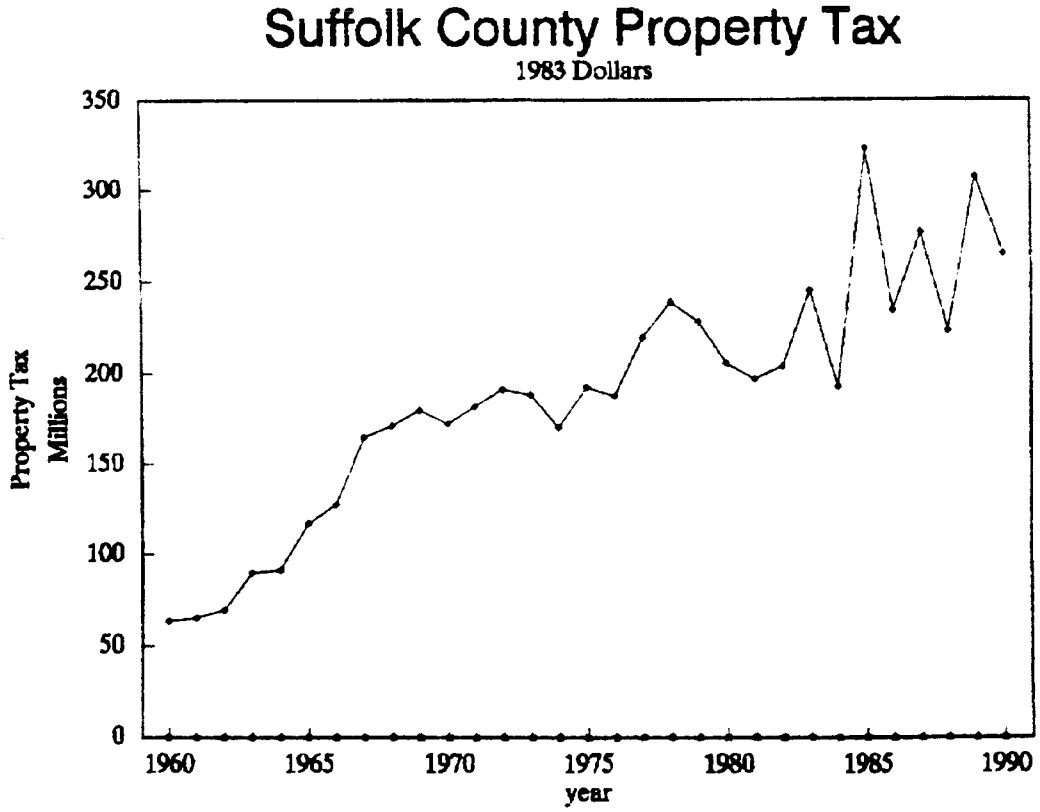


Chart 7-2

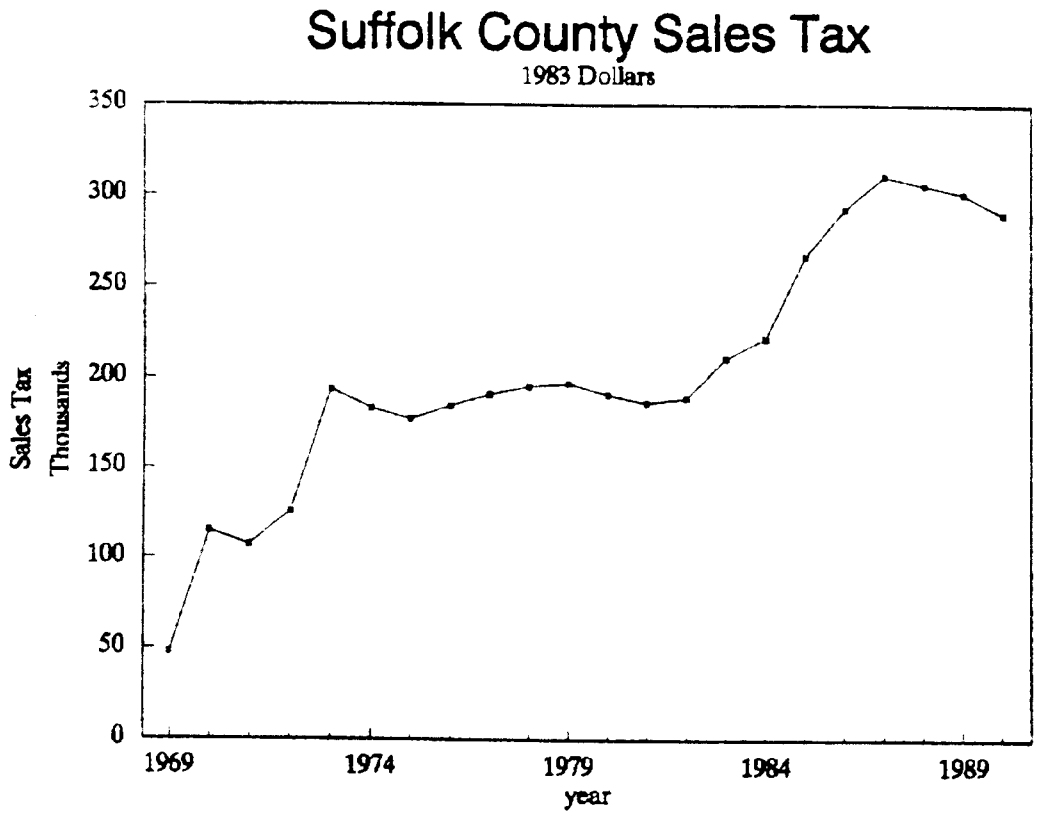


Chart 7-3

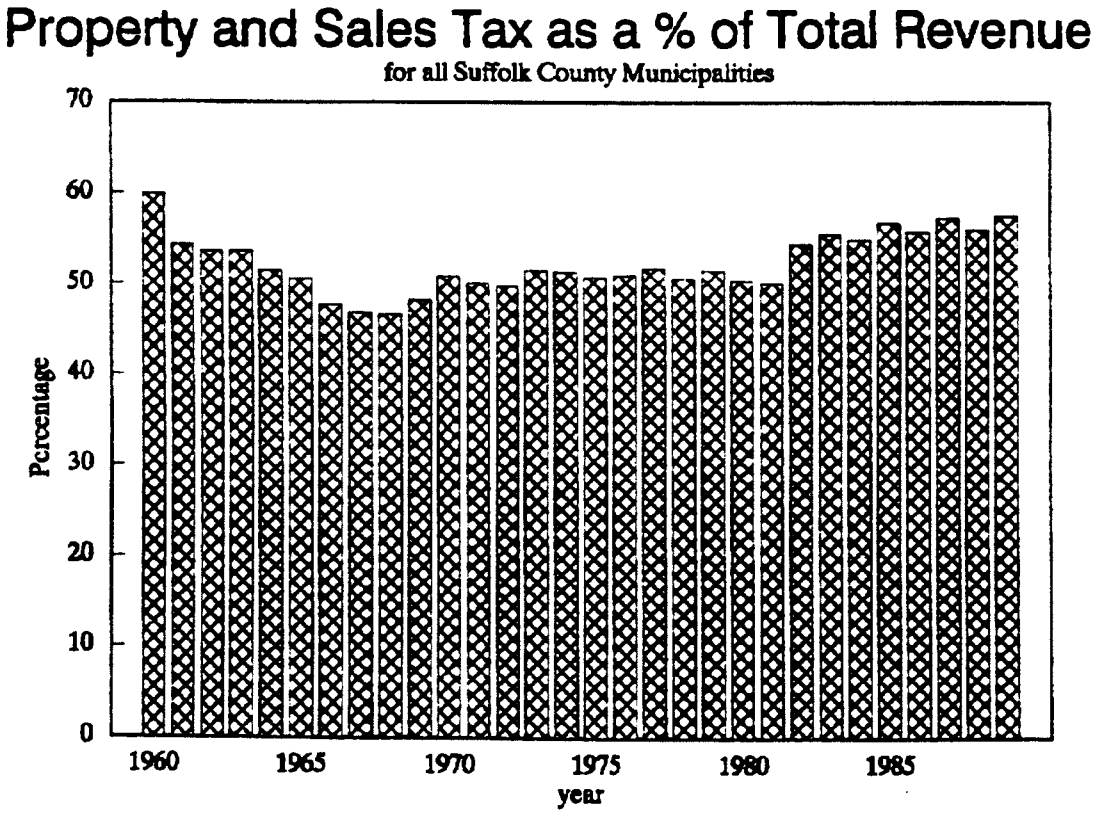


TABLE 7-5
Property and Sales Taxes as a Percentage of Total Revenue for All Suffolk County Municipalities, 1960-1989
($000 Current Dollars)

				MUNICIPAL REVENUE		
Year	*Property Taxes*	*Sales Taxes*	*Total*	*Total From All Sources*	*Property and Sales Tax Percentage*	*Total in 1983 Dollars*
1960	96,735	—	96,735	161,473	59.9	533,830
1961	100,168	—	100,168	184,638	54.3	604,875
1962	112,385	—	112,385	209,824	53.6	677,314
1963	132,711	—	132,711	246,753	53.6	783,148
1964	142,792	—	142,792	277,341	51.5	862,531
1965	168,117	—	168,117	333,006	50.5	1,018,999
1966	183,206	—	183,206	385,226	47.6	1,140,269
1967	217,761	—	217,761	465,672	46.7	1,343,932
1968	245,278	—	245,278	527,536	46.5	1,459,694
1969	286,228	18,309	304,537	633,027	48.1	1,649,037
1970	329,500	47,293	376,794	741,822	50.8	1,798,920
1971	390,007	46,825	436,832	873,570	50.0	2,002,224
1972	437,879	57,045	494,924	995,968	49.7	2,189,137
1973	486,990	93,462	580,453	1,127,775	51.5	2,329,985
1974	529,249	98,017	627,266	1,221,884	51.3	2,280,036
1975	601,905	102,056	703,961	1,387,918	50.7	2,403,875
1976	665,906	112,381	778,288	1,530,453	50.9	2,505,352
1977	759,318	122,381	881,747	1,705,843	51.7	2,654,292
1978	817,093	132,380	949,474	1,874,662	50.6	2,759,503
1979	873,719	145,074	1,018,793	1,978,789	51.5	2,679,280
1980	892,318	156,732	1,049,051	2,084,077	50.3	2,536,322
1981	968,842	167,770	1,136,613	2,271,126	50.0	2,516,408
1982	1,072,840	180,291	1,253,131	2,305,777	54.3	2,414,148
1983	1,199,764	210,779	1,410,543	2,542,638	55.5	2,542,638
1984	1,215,675	232,813	1,448,488	2,640,919	54.9	2,514,155
1985	1,437,745	290,815	1,728,560	3,051,932	56.7	2,801,674
1986	1,446,106	329,077	1,775,183	3,187,937	55.7	2,834,076
1987	1,630,396	366,902	1,997,298	3,487,754	57.3	2,954,128
1988	1,689,257	378,778	2,068,035	3,695,237	56.0	2,982,056
1989	2,000,066	393,450	2,393,516	4,161,286	57.5	3,183,384

It is notable that the relatively steady share of total revenue borne by these local taxes in the 1970-1981 period, occurred while the total amount of dollars, involved, tripled. Bearing in mind that these amounts do not reflect inflation adjustment, note that the total rose from almost $742,000,000 in 1970 to over $2,271,000,000 in 1981. Thus, we can surmise that the various causes of increase in need for revenue, whether arising from new programs or inflation for example, resulted in proportionate increases of the local burdens represented by the combination of property and sales taxes. In the past decade the local share has steadily risen.

Per Capita

One way of trying to understand factors accounting for the rises in tax revenue, without going into analysis of new programs and reasons for cost changes in old programs, is to take account of the influence of these changes in old programs, is to take account of the influence of these changes in population level. In the period from 1960 to 1989 Suffolk County's population doubled from 666,784 to 1,318,000. In the same period, the total local tax revenue per capita from property and sales taxes almost tripled for all municipal governments from $478 to $1378. See Table 7-7. Over eighty-five percent of

TABLE 7-6
Real Property Taxes and Assessments and Sales Taxes by Municipal Government Level, Suffolk County 1960-1989
(Thousands of Constant 1983 Dollars)

				REAL PROPERTY TAX and ASSESSMENTS								
Year	Population	County Real Prop. Taxes and Assessments	Sales Taxes	Total	Town	Village	School District	Fire District	Total Real Prop. Taxes and Assessments	Sales Taxes	Total Taxes	School Dist. Enrolled Pupils
1960	666,784	63356	—	63356	61621	13247	171009	9796	319029	—	319029	135907
1961	710,639	65065	—	65065	63243	12911	175456	10844	327518	—	327518	151401
1962	749,295	69350	—	69350	65619	13370	201479	11898	361717	—	371717	167347
1963	796,482	89911	—	89911	75738	13583	226318	12988	418551	—	418551	184797
1964	848,215	91518	—	98518	76403	14082	246993	14384	443380	—	443380	203731
1965	889,727	116944	—	116944	84352	15679	279767	15618	512357	—	512357	221303
1966	930,210	127558	—	127558	82847	16262	298803	16250	541718	—	541718	237215
1967	986,982	164883	—	164883	95137	16672	333587	17556	627835	—	627835	252806
1968	1,022,247	171117	—	171117	97836	16729	374162	18652	678496	—	678496	267794
1969	1,080,155	179719	47698	227417	112291	17269	416628	19293	745197	47698	792894	284649
1970	1,127,030	172097	114688	286785	109271	18765	478911	19701	798742	114688	913430	299291
1971	1,148,593	181618	107323	288941	119819	18953	539466	21806	881661	107323	988984	309470
1972	1,180,207	191102	125387	316549	138078	20371	589429	23417	962457	125387	1087444	318264
1973	1,224,937	188144	193092	381237	143511	21480	630184	24693	1008012	193092	1201104	323091
1974	1,266,161	170185	182902	353086	134796	26005	639183	25191	989361	182902	1172262	327136
1975	1,278,259	192226	176761	368987	148580	19961	655543	26191	1042501	176761	1219262	329236
1976	1,294,456	187489	192361	379849	153718	20364	700677	28186	1090432	192361	1282792	331183
1977	1,303,036	220107	190153	410260	172318	21221	737843	30009	1181498	190153	1371651	328057
1978	1,303,629	238981	190278	429259	165746	21225	747122	29690	1202762	190278	1393040	319812
1979	1,299,613	228376	200340	428736	170745	21108	726528	28621	1175376	200340	1375736	307907
1980	1,284,231	205830	193263	399093	154878	20738	689058	30269	1100772	193263	1294035	295861
1981	1,287,994	196750	187595	384345	169742	21121	685134	27758	1100504	187595	1288090	283775
1982	1,291,757	203959	190309	394268	167363	22334	699281	30327	1123263	190309	1313572	273145
1983	1,295,520	245503	210779	456282	187176	22845	703040	31711	1190275	210779	1401054	263589
1984	1,299,283	192621	221638	414259	189969	23529	709047	32538	1147704	221638	1369342	254310
1985	1,303,046	323005	266968	589973	195224	23790	732345	34142	1308506	266968	1575474	246585
1986	1,306,809	234374	292549	526923	200394	25121	775343	38327	1273559	292549	1566108	238963
1987	1,310,572	276966	310766	587732	212286	27226	309903	40324	1366805	310766	1677571	233705
1988	1,314,335	223637	305675	529311	223224	28837	831095	42426	1349219	305675	1654894	227414
1989	1,318,101	311558	300981	612547	252842	30595	875929	44534	1515457	300989	1816447	221151

this increase, arose as a result of county and school district per capita rises. The county went from $95 in 1960 to $465 in 1989. The school districts went from $256 in 1960 to $665 in 1989. See Table 7-7 and Chart 7-4.

Per Capita Revenue, Population Growth and Revenue Increase

If the per capita tax rate had held at $478, the rate for all levels of municipal government in 1960, this would have generated a need for a $317,881,000 revenue increase by 1989. The actual local tax revenue rise was almost $1,500,000,000. Thus, almost $1,200,000,000 of the total need was generated to pay for new programs and increased costs for old programs. In percentage terms, population growth could be said to have accounted for roughly one-fifth, and program costs for four-fifths of the increased local tax revenue need. See Chart 7-4

For the entire 1960-1989 period, it is notable that over half of town tax revenue increases could be attributed to costs incurred by population growth. On the other hand, less than twenty percent of county tax revenue increase can be attributed to this factor. School districts follow the overall average of one-third attributable to population, and two-thirds to new programs and increases in service costs.

If we break this 1960-1990 period into three portions, 1960-1970, 1970-1980, and 1981-1989 and use the same analytical procedure, a marked difference in these percentages appears. In the 1960-1970 period, population growth is responsible for almost forth-two percent of the increased revenue

TABLE 7-7
Real Property Taxes and Assessments and Sales Taxes by Municipal Government Level, Suffolk County 1960-1989
(In Constant 1983 Dollars)

				REAL PROPERTY TAX and ASSESSMENTS						
Year	*County Real Prop. Taxes and Assessments*	*Sales Taxes*	*Total*	*Town*	*Village*	*School District*	*Fire District*	*Total Real Prop. Taxes and Assessments*	*Sales Taxes*	*Total Taxes*
1960	95	—	95	92	20	256	15	478	—	478
1961	92	—	92	89	18	257	15	467	—	461
1962	93	—	93	88	18	269	16	483	—	483
1963	113	—	113	95	17	284	16	525	—	525
1964	108	—	108	90	16	291	17	522	—	522
1965	131	—	131	95	17	314	17	575	—	575
1966	137	—	137	89	17	321	17	582	—	582
1967	167	—	167	96	17	337	17	634	—	634
1968	167	—	167	96	16	366	18	663	—	663
1969	166	44	211	104	16	386	18	690	44	734
1970	153	102	254	97	16	425	17	709	102	810
1971	158	93	252	104	17	470	19	768	93	861
1972	162	106	268	117	17	499	20	815	106	921
1973	154	158	311	117	18	514	20	823	158	981
1974	134	144	279	106	16	505	20	781	144	926
1975	150	138	289	116	16	513	20	816	138	954
1976	145	149	293	119	16	541	22	842	149	991
1977	169	146	315	132	16	566	23	907	146	1053
1978	183	146	329	127	16	573	23	923	146	1069
1979	176	154	330	131	16	559	22	904	154	1059
1980	160	150	310	121	16	537	24	857	150	1008
1981	153	146	298	132	16	532	22	854	146	1001
1982	158	147	305	130	17	541	23	869	147	1016
1983	190	163	352	144	18	543	24	919	163	1081
1984	148	171	319	146	18	546	25	883	171	1054
1985	248	205	454	150	18	562	26	1004	205	1209
1986	180	224	403	153	19	593	29	975	224	1198
1987	211	237	448	162	21	618	31	1043	237	1280
1988	170	233	403	170	22	632	32	1027	233	1259
1989	236	228	465	192	23	665	34	1150	228	1378

need. In the 1970-1980 period, population growth is responsible for only 19.84 percent and thus, for the last decade there was a decided shift with new programs and increased service costs playing a much more important role in generating needs for increased tax revenue in the 1970-1980 and the 1980-1989 periods. Table 7-8 and Charts 7-5, 7-6, 7-7 show by level of municipal government, whether population changes or increased cost factors with new programs were most responsible for increased revenue needs. At every level of municipal government, except for the county, population growth is significantly more important as a source of tax revenue increase in the 1960-1970 period than in the 1970-1989 period and particularly so for the 1980-1990 decade. Throughout, only the county was relatively unchanged in this respect, continuing at a high and slightly increased rate in the latter period. The other municipal governments show a radical turn-around.

Municipal Tax Revenue and Personal Income Per Capita

In 1960 the total municipal tax revenue per capita for all local governments in Suffolk County was

Chart 7-4

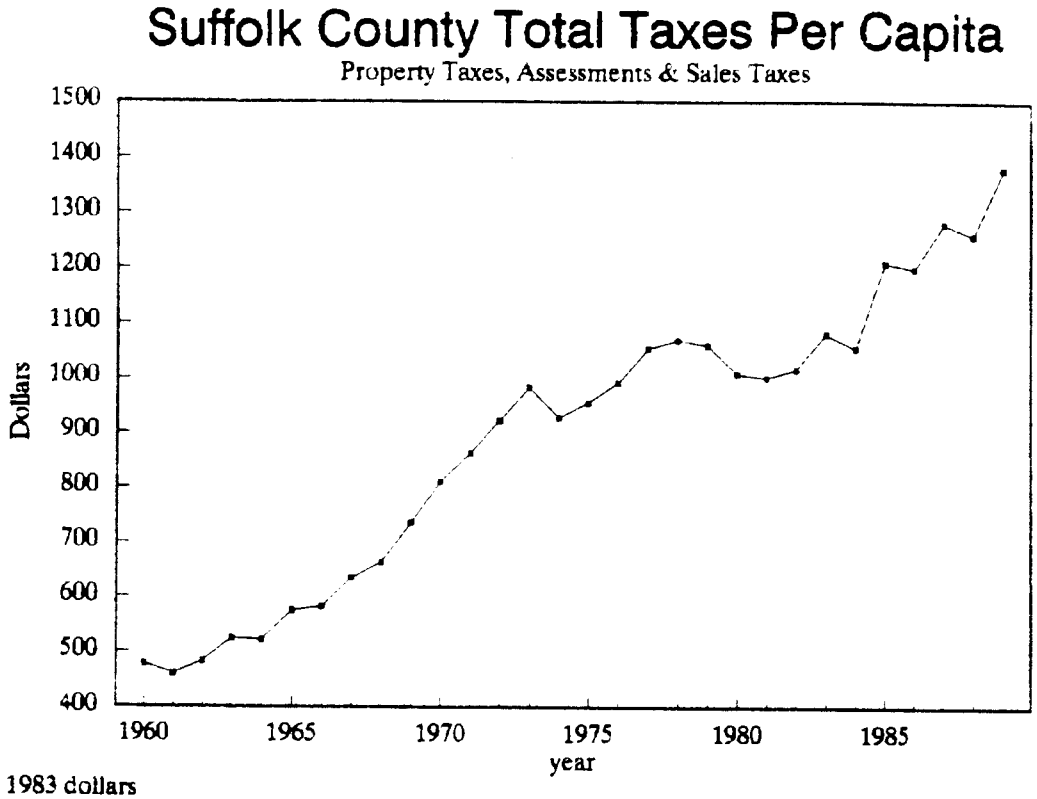


TABLE 7-8
Local Tax Revenue Growth Attributed to Population Change or to New Programs and Service Cost Increases, Suffolk County
(In Thousands of Constant 1983 Dollars)

Comparison	*Taxes ($000)*	*Population*	*Per Capita Taxes*	*Taxes at Base Year per Capita Level ($000)*	*Difference Attributable to Population ($000)*	*Difference Arising from Programs and Cost Increases ($000)*	*Population % of Difference*
1960 Base	63,356	666,784	$ 95				
1970	286,785	1,127,030	254	107,068			
Difference	233,429	460,246	159	—	43,172	179,717	19.6
1980	399,093	1,284,231	311	122,002			
Difference	335,737	617,447	216	—	58,646	277,091	17.5
1990	555,325	1,321,864	420	125,577			
Difference	491,969	655,080	325	—	62,221	429,748	12.6
1970 Base							
1980 Diff.	112,308	157,201	57	326,195	39,410	72,898	35.1
1990 Diff.	268,540	194,834	166	335,753	48,968	219,572	18.2
1980 Base							
1990 Diff.	156,232	37,633	109	411,100	12,007	144,225	7.7

Chart 7-5

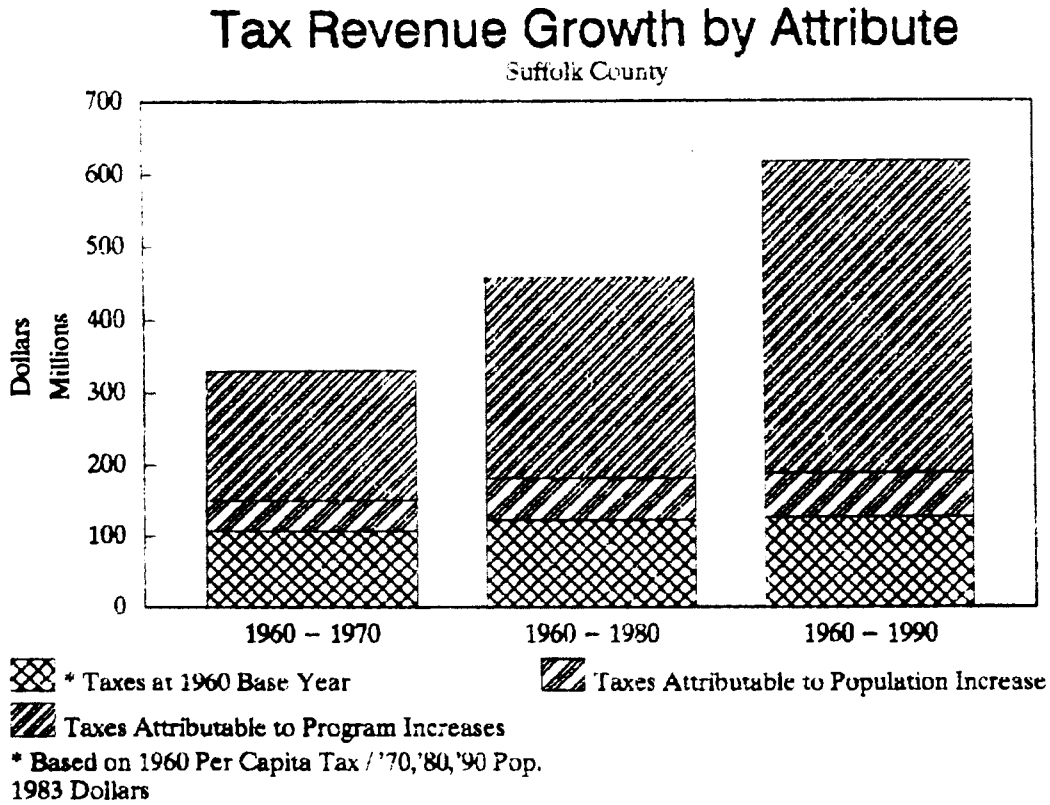


Chart 7-6

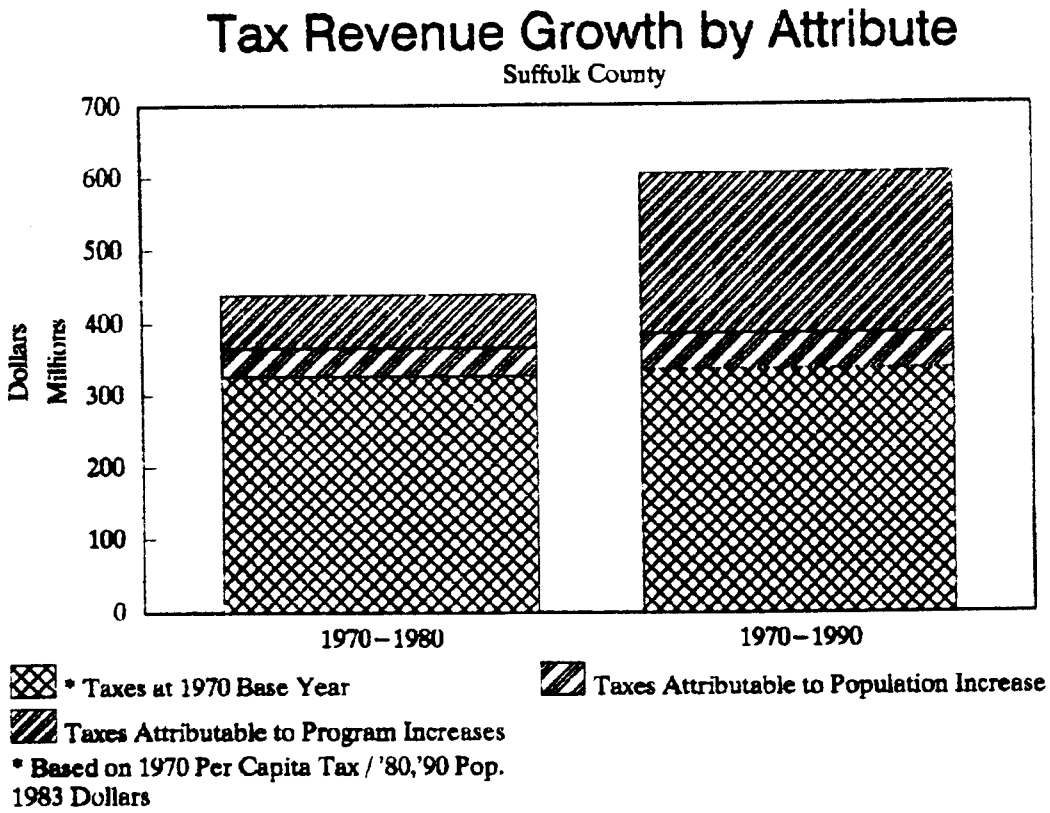
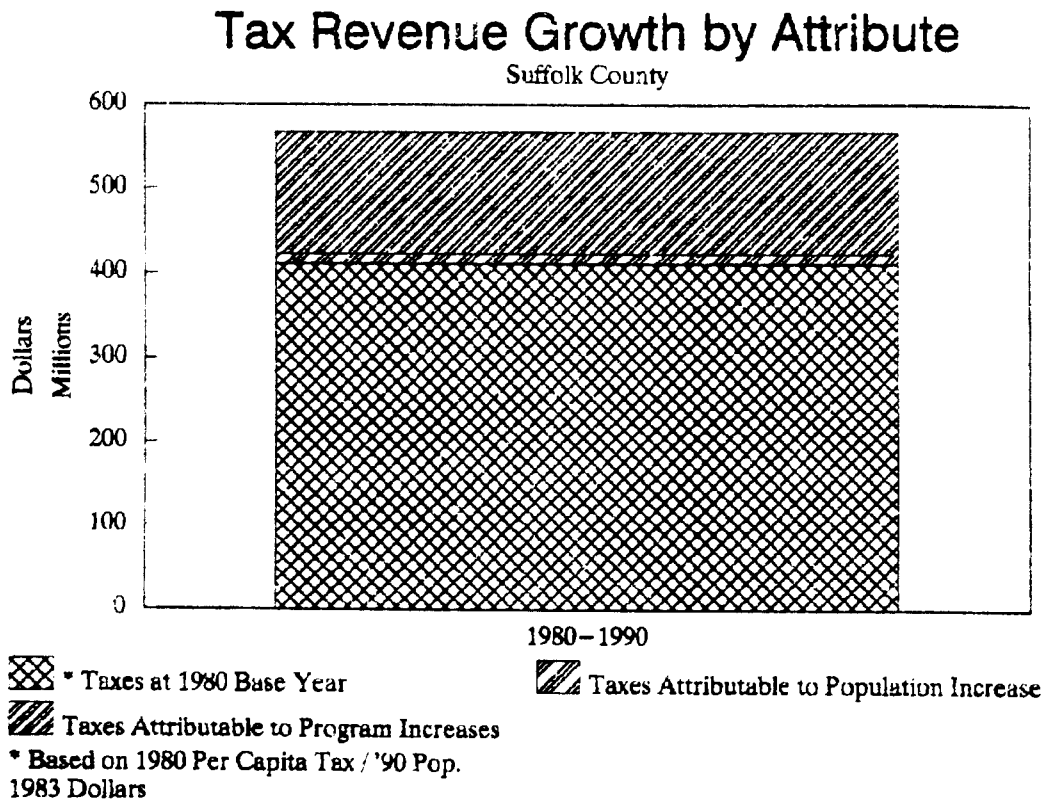


Chart 7-7



$478. In that year, personal income per capita — in 1983 dollars — was $8715. See Table 7-9 and Chart 7-8. The total local tax revenue per capita was 5.5 percent of that income in 1960. See Table 7-10. In 1977, the tax revenue per capita had risen to $1,053, while the personal income per capita was $11,445. The former was 9.2 percent of the latter. In 1982, with tax revenue at $1,016 per capita, and personal income at $13,454 per capita, the percentage relation was 7.6. In 1989, the tax revenue per capita was $13,78, or 8.2 percent.

Given the data, the major facts to note are that in the late 1970s these tax revenues were approaching a percentage of income double that shown for the early 1960s. However, in recent years, this overall percentage has stabilized. In some measure, previously noted reasons, such as the shifting of court costs to the state, can account for part of the decline in percentage of personal income taken by local taxes. However, an inspection of Chart 7-9, showing both local taxes and personal income reveals a major reason for the recent decline in percentage. After 1977, local taxes remained at a relatively stable level, while personal income rose sharply. The chart illustrates that the trend of each in relation to the other determines the percentage. Thus, the highest percentage of local taxes, 9.2 in 1977, did not have the highest total of taxes, and higher tax totals in 1978 and 1979 were lower percentages of personal income. The current recession with higher unemployment and real income losses once again place the relation of taxes to income on the rise.

Another perception of the tax-income relation can be obtained by showing the change for each on a semi-logarithmic graph. When this is done, a relatively rapid run-up of total local taxes per capita until 1973 can be observed. After 1973, in exponential terms, local taxes per capita have been relatively stable. On the other hand, while income was rising from 1960 to about 1972, its rate of increase was much lower. Then, from 1982 through 1978, there was virtual stability, and a rise again appeared in the 1979-1982 period. From 1982-1989 there was a significant rise in both taxes and income — with taxes rising faster than income. Thus, these charts indicate three things:

1. The increase of percentage was a consequence of a rapid tax rise in the earlier part of the study period.
2. After 1973, the overall local tax level and percentage relation to income seems to have hit a wall of resistance, arising from a number of sources, that have caused relative stabilization.

TABLE 7-9
Personal Income Per Capita Suffolk County, 1960-1989

	Current Dollars	*Constant 1983 Dollars*
1960	2,636	8,715
1961	2,467	8,803
1962	2,829	9,132
1963	2,821	8,917
1964	2,873	8,935
1965	2,958	9,051
1966	3,151	9,327
1967	3,408	9,835
1968	3,735	10,334
1969	4,079	10,626
1970	4,395	10,658
1971	4,709	10,793
1972	5,110	11,232
1973	5,501	11,365
1974	5,956	11,113
1975	6,357	11,010
1976	6,793	11,120
1977	7,356	11,445
1978	8,075	11,886
1979	8,968	12,143
1980	10,291	12,524
1981	11,755	13,025
1982	12,391	12,973
1983	13,239	13,239
1984	15,246	14,514
1985	16,545	15,188
1986	17,962	15,968
1987	17,782	16,755
1988	21,200	17,108
1989	22,442 est.	17,191 est.

Source: U.S. Bureau of Economic Analysis

TABLE 7-10
Real Property Taxes and Assessments and Sales Taxes Per Capita, as a Percentage of Personal Income Per Capita by Municipal Government Level, Suffolk County, 1960-1989

Year	*Real Property SalesTaxes and Assessments*	*Sales Taxes*	*Total*	*School Dist. Real Property Taxes and Assessment*	*Total Taxes $*	*Personal Income Per Capita*
1960	1.1		'1.1	2.9	5.5	$ 8715
1961	1.0		'1.0	2.8	5.2	8803
1962	1.0	'	1.0	2.9	5.3	9132
1963	'	'	1.3	3.2	5.9	8917
1964	'	'	1.2	3.3	5.8	8935
1965	'	'	1.4	3.5	6.4	9051
1966	'	'	1.5	3.4	6.2	9327
1967	'	'	1.7	3.4	6.5	9835
1968	'	'	1.6	3.5	6.4	10334
1969	1.6	0.4	2.0	3.6	6.9	10626
1970	1.4	1.0	2.4	4.0	7.6	10658
1971	1.5	0.9	2.3	4.4	8.0	10793
1972	1.4	0.9	2.4	4.4	8.2	11232
1973	1.4	1.4	2.7	4.5	8.6	11365
1974	1.2	1.3	2.5	4.5	8.3	11113
1975	1.4	1.3	2.6	4.7	8.7	11010
1976	1.3	1.3	2.6	4.9	8.9	11120
1977	1.5	1.3	2.8	4.9	9.2	11445
1978	1.5	1.2	2.8	4.8	9.0	11886
1979	1.4	1.3	2.7	4.6	8.7	12143
1980	1.3	1.2	2.5	4.3	8.0	12524
1981	1.2	1.1	2.3	4.1	7.7	13025
1982	1.2	1.1	2.4	4.2	7.8	12973
1983	1.4	1.2	2.7	4.1	8.2	13239
1984	1.0	1.2	2.2	3.8	7.3	14514
1985	1.6	1.3	3.0	3.7	8.0	15188
1986	1.1	1.4	2.5	3.7	7.5	15968
1987	1.3	1.4	2.7	3.7	7.6	16755
1988	1.0	1.4	2.4	3.7	7.4	17108
1989	1.4	1.3	2.7	3.9	8.0	17191

3. The recent increase in percentage relation occurred because of expenditures rising faster than income.

When the different levels of municipal government are examined along these lines, it is the school district and county changes in percentage that have made the difference in recent years. Town, village and fire district local tax percentages of personal income per capita have been almost static for over a decade. However, school district property taxes were taking almost five percent of personal income per capita in the mid 1970s, and declined to four percent in 1982. County property and sales taxes peaked as a percentage of personal income per capita in 1977 and 1978, and then, while their absolute level fell and income rose, the percentage fell until 1982 when the pattern reversed once again.

County Government

At the level of county government, the pattern of local tax share has risen steadily from less than twenty percent of all revenues received by local governments in 1960 to over 33% in 1989. With the change to a county executive form and a new charter giving the county major responsibilities, such as the transfer of police functions to the county from the western five towns, the county share jumped to over twenty percent for most of the 1960s, and gradually rose to over twenty-five percent in the late 1970s. A good part of this rise can be traced to the large increases in welfare and economic assistance expenditures, with consequent infusions of federal and

Chart 7-8

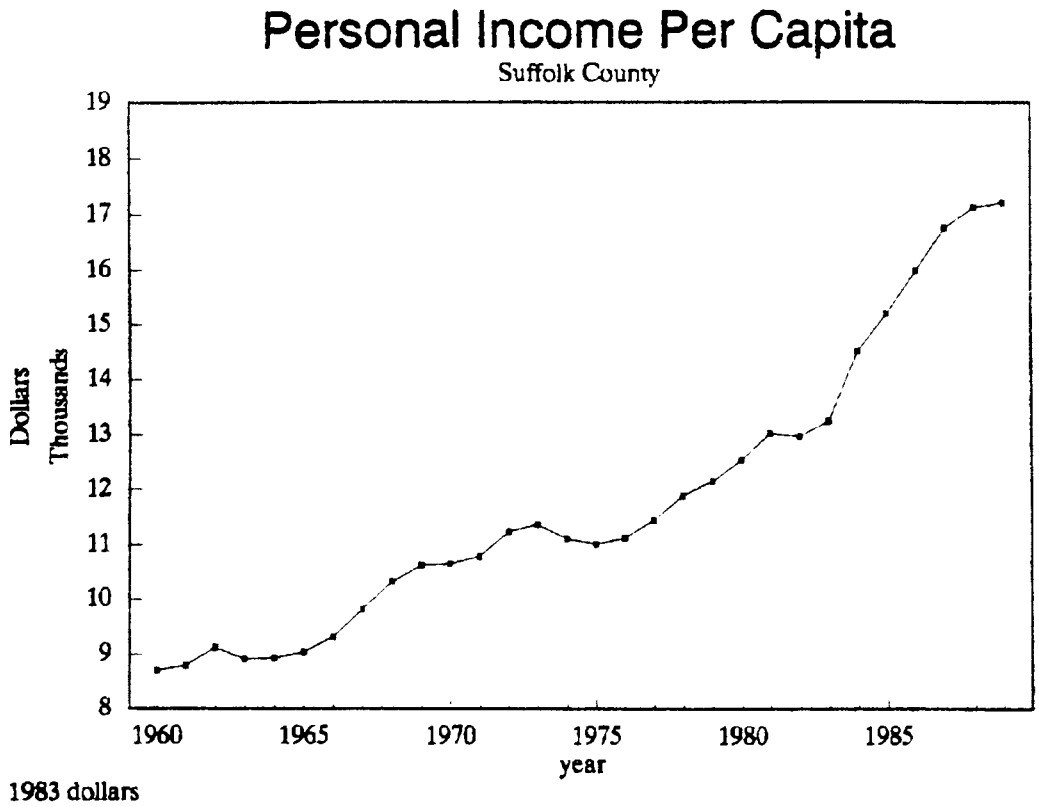
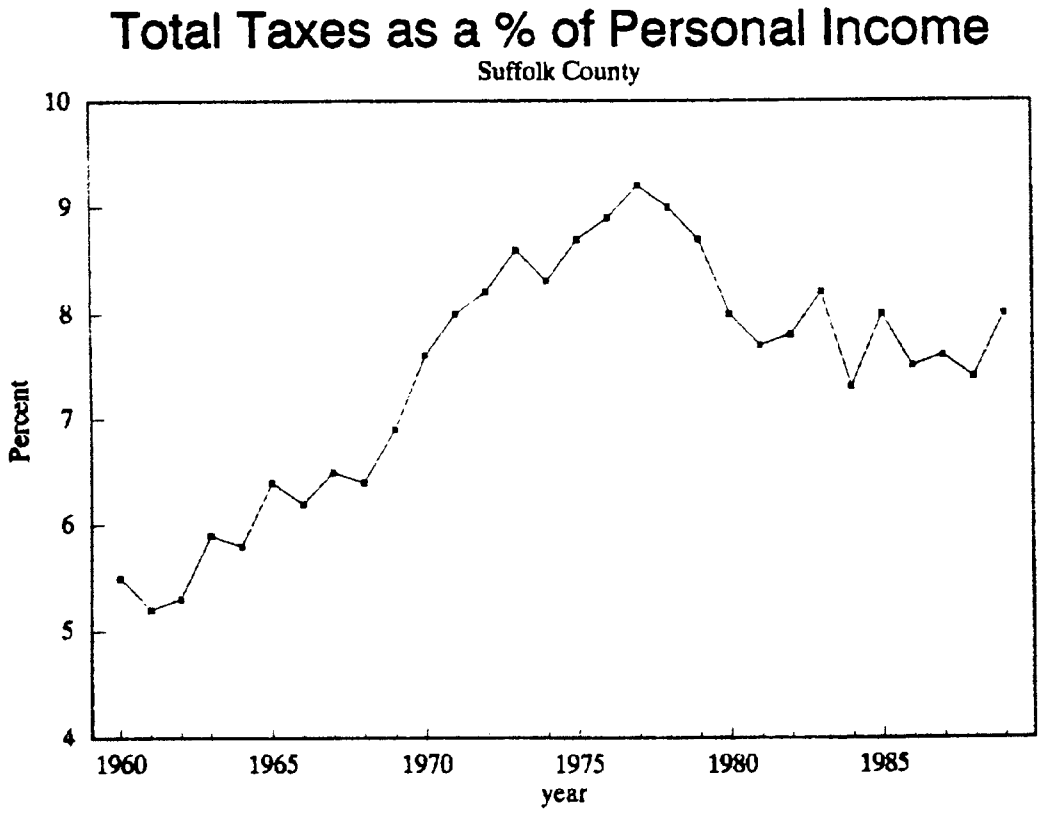


Chart 7-9



state aid, especially in the areas of medical assistance and comprehensive employment training programs. See Table 7-11.

From 1960 through 1968, property taxes were the major source of locally raised revenue. With the 1960 change in the form and responsibilities of county government, the property tax share of total revenue rose to almost sixty percent, and then, to 1968, fell back almost to the fifty percent level. This decline in percentage level of the local tax burden cannot be taken as an indicator of decreasing burden, for, as noted earlier, this was also a period in which new federal and state program initiatives raised the levels of aid. As many of these aids, especially for welfare, furnished well over half of the funds needed for program operation, the consequence was a reduction in the property tax share of total revenues received.

Actually, the overall rise in amount of revenues required for county operations, resulted in the imposition of a county sales tax in 1969 in an effort to relieve the pressure on the property tax. With the sales tax added, the county's locally raised share of its total revenue again rose to over fifty percent.

TABLE 7-11
Real Property Taxes and Assessments and Sales Taxes by Municipal Government Level, as a Percentage of all Municipal Government Taxes, Suffolk County 1960-1989

				REAL PROPERTY TAX and ASSESSMENTS				
Year	*County Real Prop. Taxes & Assessments*	*Sales Taxes*	*Total*	*Town*	*Village*	*School District*	*Fire District*	*School Prop. Taxes as % of All Prop. Taxes*
1960	19.9	—	19.9	19.2	4.2	53.6	3.1	53.6
1961	20.0	—	20.0	19.3	3.9	53.6	3.2	53.6
1962	19.2	—	19.2	18.2	3.7	55.6	3.3	55.7
1963	21.5	—	21.5	18.1	3.2	54.1	3.1	54.1
1964	20.7	—	20.7	17.2	3.1	55.7	3.3	55.7
1965	22.8	—	22.8	16.6	3.0	54.6	3.0	54.6
1966	23.6	—	23.6	15.3	3.0	55.2	2.9	55.2
1967	26.3	—	26.3	15.1	2.7	53.2	2.7	53.2
1968	25.2	—	25.2	14.5	2.4	55.2	2.7	55.2
1969	22.6	6.0	28.6	14.2	2.2	52.6	2.4	55.9
1970	18.9	12.6	31.5	12.0	2.0	52.4	2.1	59.9
1971	18.3	10.8	29.1	12.1	2.0	54.6	2.2	61.2
1972	17.6	11.5	29.1	12.7	1.8	54.2	2.2	61.2
1973	15.7	16.1	31.8	11.9	1.8	52.4	2.1	62.5
1974	14.5	15.6	30.1	11.5	1.7	54.5	2.2	64.7
1975	15.7	14.5	30.2	12.2	1.7	53.8	2.1	62.9
1976	14.6	15.0	29.6	12.0	1.6	54.6	2.2	64.3
1977	16.1	13.9	30.0	12.5	1.5	53.8	2.2	62.4
1978	17.1	13.7	30.8	11.9	1.5	53.6	2.2	62.1
1979	16.6	14.6	31.2	12.4	1.5	52.8	2.1	61.8
1980	15.8	14.9	30.7	12.0	1.6	53.3	2.4	62.7
1981	15.3	14.6	29.9	13.2	1.6	53.1	2.2	62.3
1982	15.5	14.5	30.0	12.8	1.7	53.2	2.3	62.3
1983	17.5	15.1	32.6	13.3	1.7	50.2	2.2	59.1
1984	14.0	16.2	30.2	13.9	1.7	51.8	2.4	61.8
1985	20.5	17.0	37.5	12.4	1.5	46.5	2.1	56.0
1986	15.0	18.7	33.7	12.8	1.6	49.5	2.4	60.8
1987	16.5	18.5	35.0	12.7	1.6	48.3	2.4	59.3
1988	13.5	18.5	32.0	13.5	1.8	50.2	2.5	61.5
1989	17.1	16.5	33.6	13.9	1.7	48.3	2.5	57.8

Again, however, even as overall revenue levels rose, the rapid expansion in federally mandated expenditures resulted in increasing aid levels with a consequent decline in the share borne by county taxes. This continued to 1982, when program and accounting changes resulted in showing a very sharp increase of the local tax share of total county revenues.

Overall, the 1989 per capita local tax rate of $1389 is a bit under three times the 1960 rate of $478. See Table 7-12. After 1960, until the beginning of the sales tax, a general rise to $600 occurred. With the sales tax, begun in 1969, per capita local tax revenue rose to a peak in 1978 and 1979, and declined slightly in succeeding years. The years of decline — 1980-1982 — were also the years in which payment for court functions were transferred to New York State. Once again there was a steady rise to the present. It is also notable, that from 1973 onwards, when the county sales tax was raised to it's current four and 1/4 percent, it has become a larger source of local revenue for the county than the property tax.

TABLE 7-12
Per Capita Revenues by Major Type by Levels of Municipal Government, Suffolk County, 1960, 1970, 1980, 1989
(Based on Constant 1983 Dollars)

Year	*Total*	*Property Taxes*	*Sales Taxes*	*State Aid*	*Federal Aid*	*All Other*
		—ALL LEVELS OF MUNICIPAL GOVERNMENT—				
1960	799	478	—	233	19	69
1970	1601	714	102	546	118	122
1980	1913	864	150	480	238	180
1989	2415	1161	228	661	95	270
		—COUNTY GOVERNMENT—				
1960	160	95	—	33	13	19
1970	463	158	102	86	90	27
1980	652	167	150	82	183	69
1989	735	247	228	111	59	89
		—TOWNS—				
1960	115	80	—	19	—	15
1970	161	97	—	28	2	34
1980	199	121	—	23	16	39
1989	318	192	—	40	12	74
		—VILLAGES—				
1960	47	—				
1970	24	17	—	2	—	6
1980	26	15	—	1	2	7
1989	41	23	—	5	1	12
		—SCHOOL DISTRICTS—				
1960	461	256	—	179	1	19
1970	933	425	—	430	26	52
1980	1008	537	—	374	37	61
1989	1282	665	—	505	23	89
		—FIRE DISTRICTS—				
1960	16	—				
1970	20	17	—	—	—	3
1980	28	24	—	—	—	4
1989	39	34	—	—	—	6

School Districts

School districts have received more than half of the total revenues in all but one of the years under consideration. Since school districts do not receive sales tax revenue in Suffolk County, they rely almost entirely on property taxes for local revenue, and rely heavily on state aid to make up most of the remaining revenue. From 1962-1973, less than half the total revenue received came from property taxes. From 1974 onward, over half of school district revenue came from property taxes. One of the explanations for this change consists in the increasing relative wealth of Suffolk in relation to other counties of the state. In concert with nearby suburban counties in the New York Metropolitan area, Suffolk moved ahead of the state median family income in the 1960-1989 period. Thus, with state aid for education formulas predicated on giving relatively more aid to poorer counties, as Suffolk became richer, its share of state aid should have declined, with a consequent increase in the share of total revenue derived from local taxes.

In 1960, the school districts collected $256 per capita in property taxes. In 1980, the collection was $537, a total more than twice the earlier figure. From 1960 onward, with only three minor downturns, per capita school property taxes rose steadily to a 1989 high of $665 despite a significant drop in enrollment. Table 7-13 depicts school district revenues from all sources and the percentage distribution. What is not shown is the serious cuts in state aid that occurred

TABLE 7-13
School Districts Revenues by Major Type, Suffolk County
(in Constant 1983 Dollars)

Year	*Total*	*Property Taxes*	*State Aid*	*Federal Aid*	*Other Revenue*
1960	307560	170890	119611	4165.5	12516
1970	1051255	478910	484694	28804.2	58845
1980	1294750	689058	480564	47014.5	78113
1981	1288176	685134	495641	29365.4	78035
1982	1326535	699281	504281	30887.7	92086
1983	1353301	703040	534824	29167.0	86270
1984	1363082	709047	539883	30476.4	83676
1985	1425023	732345	575542	31155.1	85981
1986	1505454	775343	608242	31661.7	90208
1987	1566325	809903	631084	28791.2	96547
1988	1621179	831095	664392	28596.9	97096
1989	1689453	875929	666199	29838.8	117487
		—PERCENTAGE DISTRIBUTION—			
1960	100	55.6	38.9	1.4	4.1
1970	100	45.6	46.1	2.7	5.6
1980	100	53.2	37.1	3.6	6.1
1981	100	53.2	38.5	2.3	6.0
1982	100	52.7	38.1	2.3	6.9
1983	100	51.9	39.5	2.2	6.4
1984	100	52.0	39.6	2.2	6.2
1985	100	51.4	40.4	2.2	6.0
1986	100	54.5	40.4	2.1	6.0
1987	100	51.7	40.3	1.8	6.2
1988	100	51.3	40.9	1.8	6.0
1989	100	51.8	39.4	1.7	6.9
		—PERCENTAGE CHANGE—			
1960-1989	449.3	412.5	456.9	616.3	838.6
1970-1989	60.7	82.9	37.5	3.6	99.7
1980-1989	30.5	27.1	38.6	-36.6	50.4

in 1991. The ramifications of which have not yet been resolved.

Inspection of the property tax levy per enrolled student shows an overall percentage increase roughly equivalent to the per capita figure from 1960-1989. However, a graph of these year by year revenue rates clearly shows a sharp trend divergence. From 1973 onward, relatively, the per capita property revenue raised has stabilized. The needed revenue per enrolled student, on the other hand, has risen sharply in this period. Undoubtedly, there are some valid reasons for this divergence in trend. While the number of students has declined sharply, there are relatively fixed overhead costs in capital and staff which cannot be cut equally. Second, new state program requirements for handicapped students have increased costs per student. Third, the inflation of costs has made recent capital and staff expansions for growing districts relatively more expensive. These factors partly explain rises in the last decade, but, undoubtedly, the sharp decline in number of students has been a major element.

Town Governments

In 1960, before the new county charter was operational, the towns in Suffolk County received one-fifth of the property taxes. Their total receipts from all sources were significantly higher than the totals received by county government. With the change of administrative and fiscal responsibilities under the new charter, the county assumed and increased a position of relative dominance. In 1989, the towns collected about eleven percent of the total revenue of Suffolk's municipal governments, and collected near thirteen percent of the total of locally imposed taxes.

In this collection, the property tax, at all times, has been the dominant source of revenue. In the first years of the analysis period, the property tax brought in over two-thirds of total town revenue. However, from 1965 onward, the property tax share of total revenue has hovered about the sixty percent mark. From 1965 onward, the combination of state and federal aid has averaged about twenty percent of total town revenue. See Table 7-14.

If 1960 is considered as the base year for comparison with 1990, the percentage increase was 41%, from $92 per capita to $130. Until 1971, excepting one year, the per capita local tax revenues — all from the property tax — remained under $100. In 1971, there was an increase to $114, with an increase to $132 in 1977. Thereafter, town property tax revenues per capita were generally near $130. Thus, compared to the county and the school districts, town taxes increased much more slowly.

Villages and Fire Districts

Village and fire district revenues have never been more than a small part of the total collected by municipal governments in Suffolk County. Village revenues were over four percent of the total in 1960, but did not keep pace with the dramatic overall increases of county and school district revenues in the following years. In the last decade they have varied from 1.3 to 1.4 percent of total revenues. The village property tax share of the local property and sales taxes has been slightly higher, varying between 1.5 and 1.8 percent. Village property taxes were roughly seventy percent of total village revenues from 1959 to 1972. From 1973 onward they have been lower, varying between fifty-six and sixty-seven percent, and averaging near sixty-two percent.

Proportionately, village local tax revenues increased the least of any of the levels of local government in the 1960-1990 period. Starting at $154 per capita in 1960, the property tax went below $150 for a number of years and did not rise above $160 until 1972. Prior to 1982, when there was a jump to $191, property taxes per capita were near $180 for a number of years. The 1989 per capita property tax was $260 reflecting an increase in public safety and garbage management increases. See Table 7-15.

Fire districts collect a very large share of their revenue through property taxes. Their share of total revenue has varied between 1.2 and 1.5 percent in the last decade, while their share of property taxes received by municipal governments has been a bit over four percent. See Table 7-16.

Fire districts collect the smallest amount of local tax revenue per capita of any level of municipal government. From 1960 to 1982, the per capita property tax revenue has ranged from $15 in 1960-1961, to a maximum of $24 in 1982. Until 1972, this revenue was under $20 per capita. Reasons for the increases to the present may be due to the costs of equipment and buildings; commensurate with the increasing population density and expansion of commercial, industrial and transportation activities.

Nassau County: Total Revenue

In terms of dollars unadjusted for inflation, total revenues for all levels of local government in Nassau County increased from $352 million in 1960 to almost $4.3 billion in 1989. For most of this period the property and sales taxes accounted for approximately two-thirds of the total revenue, growing from $226 million in 1960 to over $1.7 billion in 1989. See Table 7-17. In this period, school districts accounted for almost two-thirds of the total revenue in 1960 and has dramatically dropped to one-half in 1969, and to approximately two-fifths in 1989. Towns were at the

TABLE 7-14
Town Revenues by Major Type
(In Constant 1983 Dollars (000))

Year	Total	Property Taxes	State Aid	Federal Aid	Other Revenue
1960	76494	53134	12979.3	59.5	10321.3
1970	181883	109269	31260.7	2617.2	38735.5
1980	255565	154878	29150.4	20987.7	50549.3
1981	271060	169742	29242.9	18057.9	54017.2
1982	272207	167363	35996.3	19876.2	48971.3
1983	296969	187176	36132.0	19452.0	54210.0
1984	315481	189969	39304.3	24187.5	62021.8
1985	354003	195224	50508.4	44089.7	64182.0
1986	361568	200394	53536.5	27489.7	80149.6
1987	362819	212286	64986.9	9717.6	75828.5
1988	377900	223224	58494.6	13416.4	82765.9
1989	419443	252842	52856.9	16021.4	97722.6
		—PERCENTAGE DISTRIBUTION—			
1960	100	69.4	17.0	0.1	13.5
1970	100	60.1	17.2	1.4	21.3
1980	100	60.6	11.4	8.2	19.8
1981	100	62.6	10.8	6.7	19.9
1982	100	61.5	13.2	7.3	18.0
1983	100	63.0	12.2	6.6	18.2
1984	100	60.2	12.5	7.7	19.6
1985	100	55.1	14.3	12.5	18.1
1986	100	55.4	14.8	7.6	22.2
1987	100	58.5	17.9	2.7	20.9
1988	100	59.1	15.5	3.5	21.9
1989	100	60.3	12.6	3.8	23.3
		—PERCENTAGE CHANGE—			
1960-1989	448.3	375.8	307.2	846.8	
1970-1989	130.6	131.4	69.1	512.2	152.3
1980-1989	64.1	63.3	81.3	-23.7	93.3

ten percent level in 1960 and have increased in share slightly to under twelve percent in 1989, with villages and fire districts accounting for nine percent in 1960 and declining to seven percent in 1989. See Table 7-18 and Charts 7-11 and 7-12.

Adjusting for inflation - in terms of 1983 dollars - the various shares do not change, but the true changes in the rate of increase or decrease are greatly reduced. The overall revenue level for all local governments rose from $1.28 billion in 1960 to $3.38 billion in 1989; or less than triple. In current dollars the rise from $352 million to almost $4.3 billion represented a twelve-fold increase.

Property and Sales Tax

In 1960 the property tax for local governments constituted two-thirds of total revenue. This share declined several times to about fifty-seven percent between 1960 and 1981 and since has again grown to two-thirds.

Per Capita

One way of understanding the impact of the rise in tax revenue is to relate taxation with population growth. In the 1960-1989 period the Nassau population has remained virtually static. The 1960 population was 1,300,171. The 1989 population was

TABLE 7-15
Village Revenues by Major Type, Suffolk County, 1960-1989
(In Constant 1983 Dollars)

Year	Total	Property Taxes	State Aid	Federal Aid	Other Revenue
1960	18426.7	13164.5	1186.80	15.70	4059.7
1970	27123.2	18763.5	2466.88	.00	5892.8
1980	33280.4	20737.4	2184.27	2237.33	8121.4
1981	31536.2	21120.6	2049.14	1303.56	7062.7
1982	34210.1	22333.8	2581.27	1242.79	8052.3
1983	36241.0	22845.0	3482.00	1464.00	8450.0
1984	40836.0	23528.7	3922.24	2235.30	11150.8
1985	40179.9	23790.0	4140.18	1699.22	10550.6
1986	42653.3	25121.4	4869.94	2378.07	10284.0
1987	44604.7	27325.9	4954.10	1221.37	11103.3
1988	47868.8	28837.3	5538.44	1003.10	12489.9
1989	53426.8	30594.6	5180.58	1497.10	16155.3
		—PERCENTAGE DISTRIBUTION—			
1960	100	71.5	6.4	0.1	22.0
1970	100	69.2	9.1	0.0	21.7
1980	100	62.3	6.6	6.7	24.4
1981	100	66.9	6.5	4.2	22.4
1982	100	65.3	7.6	3.6	23.5
1983	100	63.1	9.6	4.0	23.3
1984	100	57.6	9.6	5.5	27.3
1985	100	59.2	10.3	4.2	26.3
1986	100	58.9	11.4	5.6	24.1
1987	100	61.3	11.1	2.7	24.9
1988	100	60.2	11.6	2.1	26.1
1989	100	57.3	9.7	2.8	30.2
		—PERCENTAGE CHANGE—			
1960-1989	189.8	132.4	336.5		297.9
1970-1989	96.9	63.1	105.9		174.2
1980-1989	60.5	47.5	137.2	-33.1	98.9

1,300,814. Between 1960 and 1970 there was modest growth, peaking at 1,428,838, which then steadily declined back to the 1960 level. In the same period the total local tax revenue per capita almost tripled for all units of government, rising from $620 per capita in 1960 to $1621 in 1989. Over 80% of the increase is attributed to school district and county government per capita rises. The County went from $168 to $605 and the school districts went from $327 to $731. See Table 7-19 and Charts 7-13, 7-14 and 7-15.

Per Capita Revenue, Population Growth and Revenue Increase

If the per capita tax rate had held at $620, the rate for all levels of municipal government in 1960, then the revenue needs would also have remained constant, since the population level was relatively static. Thus, the entire growth in budgets and tax increases was generated by a combination of new programs and increased costs of old programs including dramatic rises in personnel costs. In actuality the percent attributable to population did vary in the intervening years. Between 1960 and 1970 when the population was growing almost 7 percent of increased costs could be tied to population growth. however in the decades between 1970 and the present the influence was negative by as much as 36 percent. See Table 7-20 and Chart 7-16.

TABLE 7-16
Fire District Revenues by Major Type, Suffolk County, 1960-1989,,
(in Constant 1983 Dollars)

Year	*Total*	*Property Taxes*	*State Aid*	*Federal Aid*	*Other Revenue*
1960	10496.2				
1970	22748.8	19700.9	0	0	3047.96
1980	35739.6	30268.7	0	0	5470.90
1981	32813.8	27757.5	0	0	5056.25
1982	35775.7	30328.8	0	0	5447.86
1983	36148.0	31711.0	0	0	4437.00
1984	37739.2	32538.4	0	0	5200.78
1985	38641.4	34142.3	0	0	4499.12
1986	43270.3	38326.6	0	0	4943.73
1987	45255.2	40324.0	0	0	4931.23
1988	48785.3	42425.6	0	0	6359.97
1989	51804.3	44534.5	0	0	7269.79
		—PERCENTAGE DISTRIBUTION—			
1960	100				
1970	100	86.6	0	0	13.4
1980	100	84.7	0	0	15.3
1981	100	84.6	0	0	15.4
1982	100	84.8	0	0	15.2
1983	100	87.7	0	0	12.3
1984	100	86.2	0	0	13.8
1985	100	88.4	0	0	11.6
1986	100	88.6	0	0	11.4
1987	100	89.1	0	0	10.9
1988	100	86.9	0	0	13.1
1989	100	85.9	0	0	14.1
		—PERCENTAGE CHANGE—			
1960-1989	493.5				
1970-1989	127.7	126.1	0	138.5	
1980-1989	44.9	47.1	0	32.9	

TABLE 7-17
Property and Sales Taxes as a Percentage of Total Revenues for all Nassau County Municipalities, 1960 - 1989 ($000)

				ALL MUNICIPAL REVENUE	
Year	*Property Taxes*	*Sales Taxes**	*Total*	*Total*	Property and Sales Tax Percentage
1960	246,261.5	218.8	246,480.3	387,690.8	63.2
1961	261,236.9	215.4	261,452.3	427,307.0	60.8
1962	294,669.9	211.8	294,881.7	477,048.7	61.4
1963	313,981.2	220.3	314,201.5	518,532.5	60.1
1964	333,430.0	230.8	333,660.7	556,808.9	59.4
1965	369,892.2	238.7	370,130.8	624,008.9	58.8
1966	392,899.8	241.2	393,140.9	583,584.0	57.0
1967	451,958.3	291.0	452,249.3	778,876.0	57.4
1968	475,456.3	333.8	475,790.0	834,648.0	56.2
1969	532,089.8	39,539.9	571,629.7	976,738.8	57.9
1970	595,321.1	76,965.8	672,286.9	1,131,594.7	58.8
1971	701,260.0	74,240.2	775,500.1	1,341,204.3	57.3
1972	757,644.6	110,612.1	868,256.6	1,445,061.7	59.4
1973	800,753.2	111,048.6	911,801.9	1,522,878.5	59.8
1974	860,869.8	132,623.7	993,493.5	1,681,408.6	57.8
1975	946,263.7	138,134.3	1,084,398.0	1,849,062.9	57.9
1976	1,007,019.9	159,913.8	1,166,933.6	1,979,479.0	59.0
1977	1,042,714.7	197,445.0	1,240,159.7	2,036,696.7	60.7
1978	1,074,831.4	169,112.9	1,243,944.3	2,137,438.9	58.1
1979	1,122,926.0	191,711.8	1,314,637.9	2,299,135.7	56.7
1980	1,168,614.7	213,231.7	1,381,846.4	2,335,973.5	58.5
1981	1,225,767.5	211,777.6	1,437,545.2	2,491,063.9	57.1
1982	1,309,475.2	236,673.1	1,546,148.3	2,553,131.5	59.8
1983	1,426,537.0	299,358.0	1,725,895.0	2,743,603.0	62.1
1984	1,576,668	368,030	1,944,698	3,097,535	62.8
1985	1,698,160	423,708	2,121,868	3,317,706	64.0
1986	1,785,444	446,087	2,390,605	3,536,597	63.1
1987	1,911,278	479,327	2,390,605	3,749,922	63.8
1988	2,057,502	496,705	2,554,207	3,996,730	63.9
1989	2,327,861	488,151	2,816,012	4,388,412	64.2

*Includes Consumer Utility Taxes for School Districts.

TABLE 7-18
Total Revenue by Municipal Government Level, Nassau County, 1960-1989
(in Constant 1983 Dollars ($000))

Year	*County*	*Cities*	*Towns*	*Villages*	*School Districts*	*Fire Districts*	*All Levels Municipal Government*
1960	299,883	18,398	135,532	97,930	712,557	11,563	1,275,865
1961	331,087	20,709	143,793	101,795	786,020	11,543	1,394,945
1962	383,882	19,922	158,276	107,074	850,599	13,200	1,532,781
1963	392,793	22,509	172,442	112,747	918,986	13,682	1,633,161
1964	415,102	23,881	185,625	114,389	976,517	14,050	1,729,565
1965	484,739	23,085	198,251	116,037	1,070,139	14,203	1,906,455
1966	547,122	24,508	299,699	123,255	1,120,028	14,579	2,030,193
1967	651,384	25,810	225,012	125,823	1,215,893	14,710	2,258,634
1968	671,609	28,124	235,167	126,603	1,246,667	14,984	2,323,156
1969	793,072	31,224	276,620	132,154	1,310,998	15,585	2,559,655
1970	942,192	33,305	269,943	130,834	1,367,370	16,776	2,760,422
1971	1,144,869	33,845	280,634	143,308	1,475,874	20,029	3,098,561
1972	1,187,321	40,477	288,356	150,084	1,512,184	20,410	3,198,833
1973	1,160,892	39,864	323,391	157,682	1,470,649	18,751	3,171,231
1974	1,227,522	37,267	311,813	154,593	1,412,816	18,238	3,162,252
1975	1,279,535	29,493	311,052	161,616	1,425,913	19,681	3,227,292
1976	1,316,386	43,169	305,682	166,458	1,408,665	20,432	3,260,794
1977	1,324,570	47,548	321,853	171,908	1,310,062	20,778	3,196,719
1978	1,310,873	49,538	320,842	176,702	1,299,253	21,715	3,178,926
1979	1,308,487	51,709	350,557	167,673	1,268,164	21,860	3,168,454
1980	1,164,976	54,750	320,122	161,331	1,179,415	20,723	2,901,320
1981	1,133,749	52,688	305,874	157,974	1,149,363	19,557	2,819,206
1982	1,034,142	40,102	308,550	175,271	1,151,380	19,934	2,729,382
1983	1,088,241	39,540	321,522	174,891	1,155,826	20,396	2,800,416
1984	1,217,752	37,828	321,500	176,449	1,172,645	22,669	2,948,853
1985	1,225,526	40,689	270,639	180,946	1,205,116	22,738	3,045,654
1986	1,250,335	39,348	383,643	192,626	1,252,884	25,300	3,144,035
1987	1,268,573	47,364	354,604	195,407	1,283,181	26,461	3,175,591
1988	1,223,252	40,216	408,920	198,371	1,326,270	28,332	3,225,361
1989	1,320,172	38,992	381,859	202,235	1,382,471	31,407	3,357,135

Chart 7-10

Property & Sales Tax as a % of Total Revenue

Nassau County

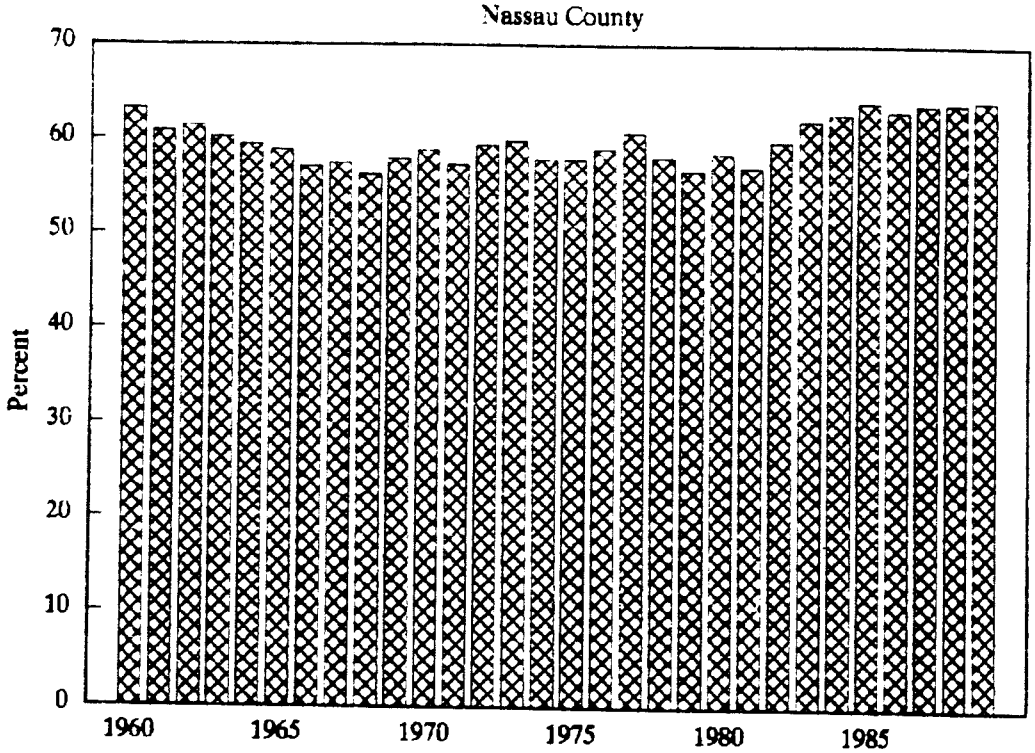
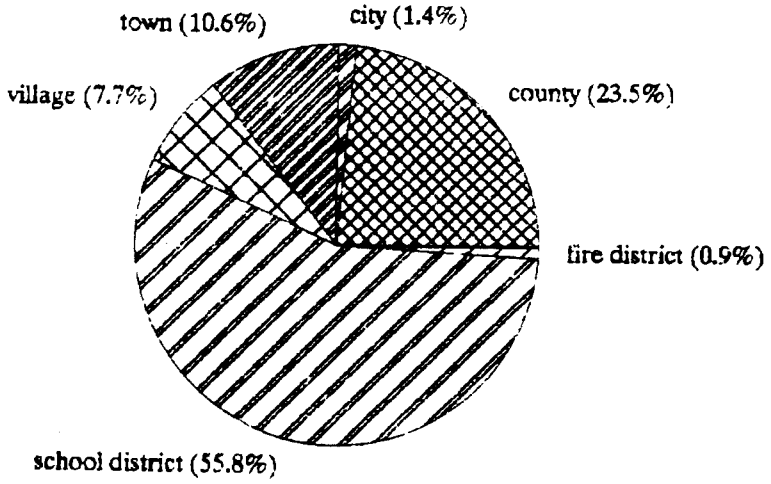


Chart 7-11

Total Revenue by Municipal Government Level

Nassau County 1960



1983 dollars

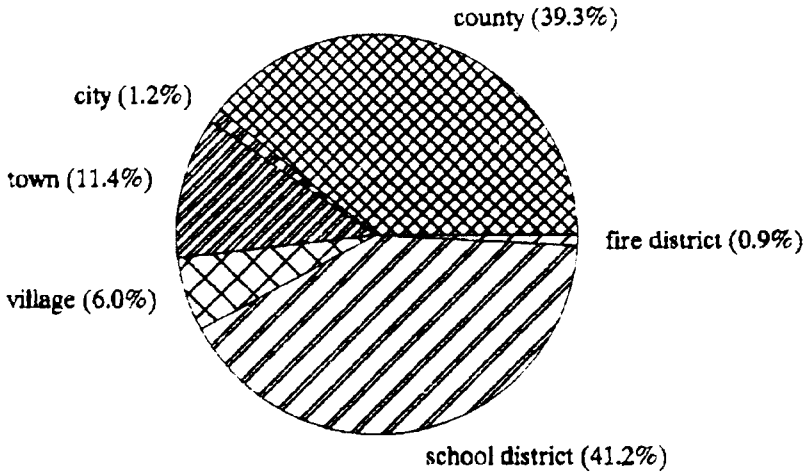
TABLE 7-19
Total Municipal, School District and County Taxes as a Percentage of Personal Income Per Capita, Nassa County, 1960-1989; 1983 Constant Dollars

			School Dist.		% OF INCOME PER CAPITA		
Year	*Population*	*Total Taxes Per Capita*	*Taxes Per Capita*	*County Taxes Per Capita*	*Total Taxes*	*School Dist. Taxes*	*County Taxes*
1960	1,300,171	620	327	168	5.6	3.0	1.5
1961	1,321,658	642	331	182	5.8	3.0	1.6
1962	1,337,895	703	358	209	6.3	3.2	1.9
1963	1,353,672	725	371	204	6.6	3.4	1.8
1964	1,364,371	752	395	205	6.5	3.4	1.8
1965	1,392,229	806	418	229	6.4	3.3	1.8
1966	1,401,419	825	418	245	6.4	3.2	1.9
1967	1,414,498	917	446	296	6.7	3.3	2.2
1968	1,417,581	921	472	272	6.4	3.3	1.9
1969	1,428,223	1,037	493	328	7.1	3.4	2.2
1970	1,428,838	1,136	546	379	7.7	3.7	2.6
1971	1,425,829	1,244	590	431	7.3	3.9	2.9
1972	1,417,311	1,341	629	479	8.6	4.0	3.1
1973	1,406,024	1,349	627	475	8.5	4.0	3.0
1974	1,400,239	1,306	607	462	8.3	3.9	2.9
1975	1,385,454	1,350	615	488	8.7	4.0	3.2
1976	1,372,500	1,401	638	510	8.9	4.1	3.3
1977	1,357,821	1,428	647	521	8.8	4.0	3.2
1978	1,343,651	1,374	645	472	8.2	3.9	2.8
1979	1,335,284	1,345	624	474	7.9	3.7	2.8
1980	1,321,582	1,285	587	462	7.5	3.4	2.7
1981	1,317,292	1,218	572	418	6.9	3.2	2.4
1982	1,314,580	1,234	578	422	7.0	3.3	2.4
1983	1,314,603	1,314	589	480	7.3	3.3	2.7
1984	1,313,929	1,397	606	543	7.4	3.2	2.9
1985	1,307,512	1,456	619	567	7.6	3.2	3.0
1986	1,307,200	1,477	646	567	7.3	3.2	2.8
1987	1,307,800	1,507	670	581	7.2	3.2	2.8
1988	1,305,261	1,533	693	570	7.1	3.2	2.6
1989	1,300,814	1,621	731	605	7.5	3.4	2.8

Chart 7-12

Total Revenue by Municipal Government Level

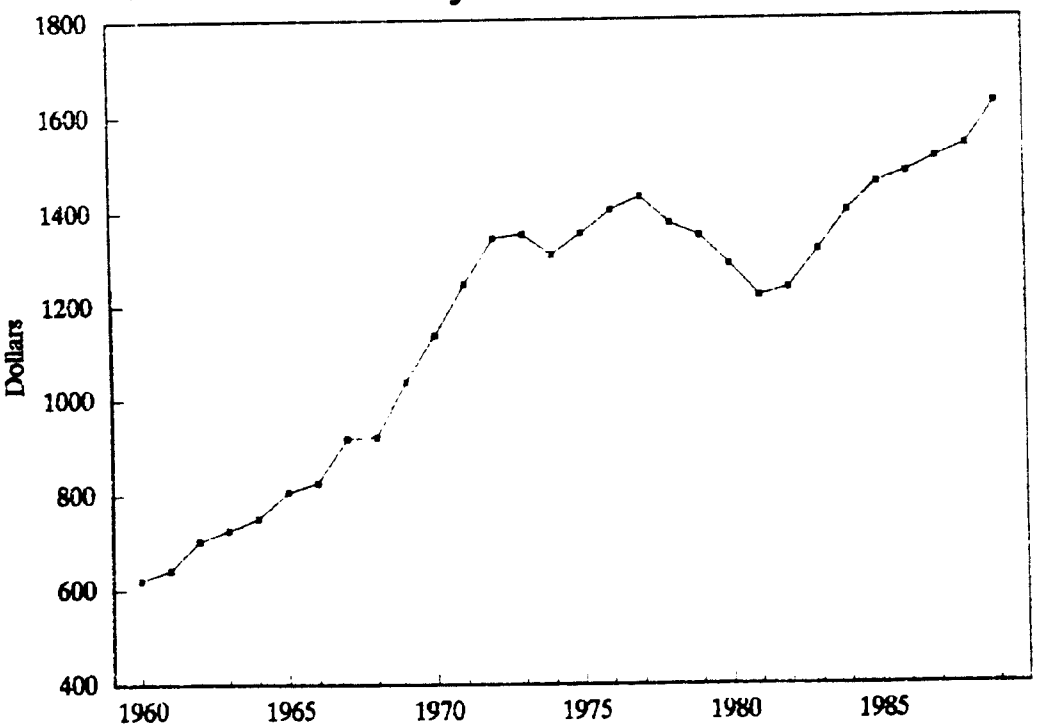
Nassau County 1989



1983 dollars

Chart 7-13

Nassau County Total Taxes Per Capita



1983 dollars

Chart 7-14

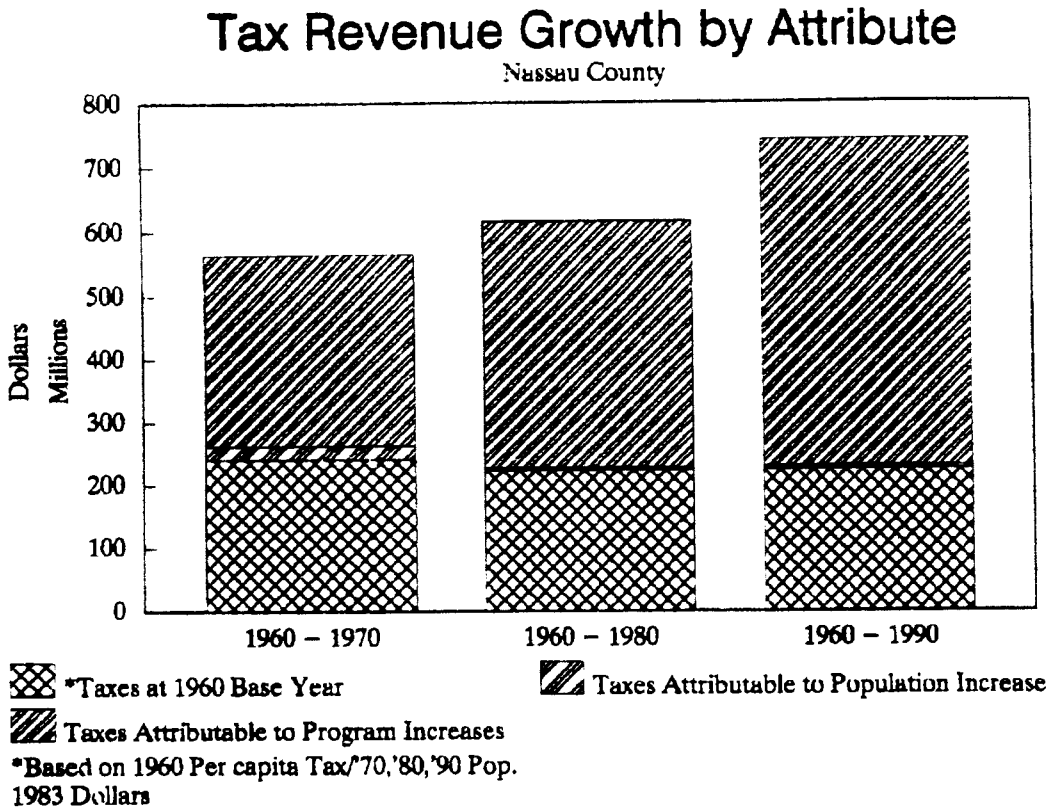


Chart 7-15

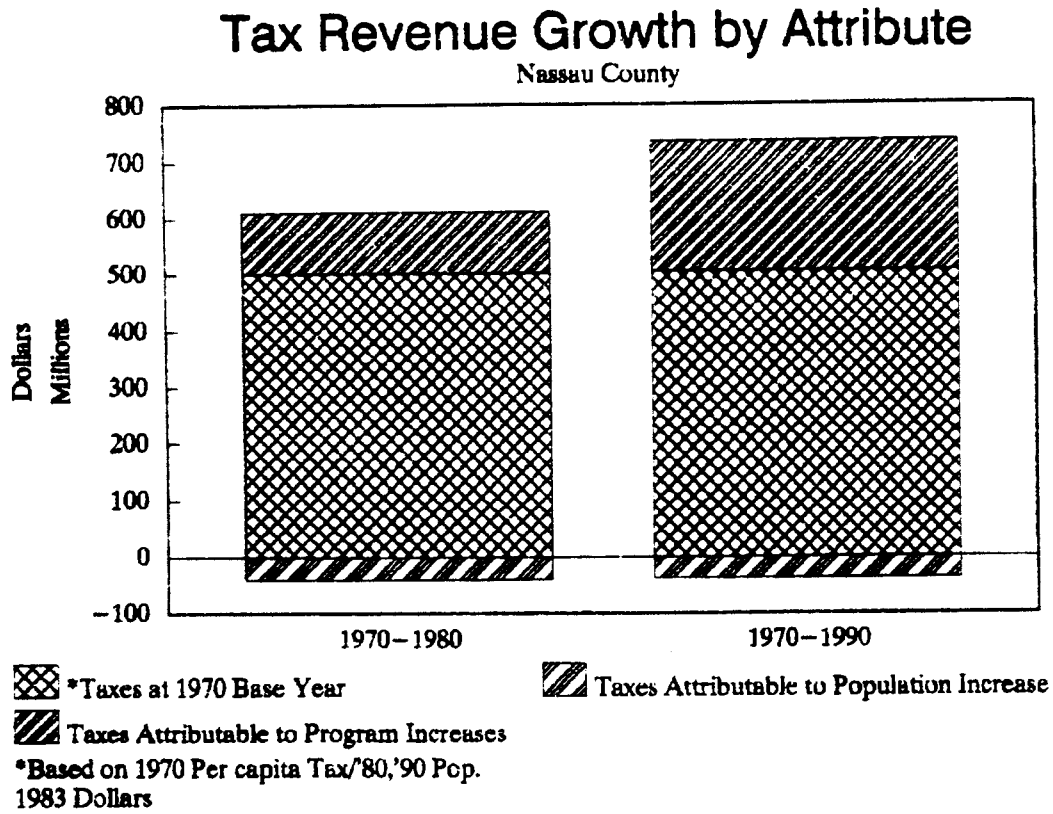
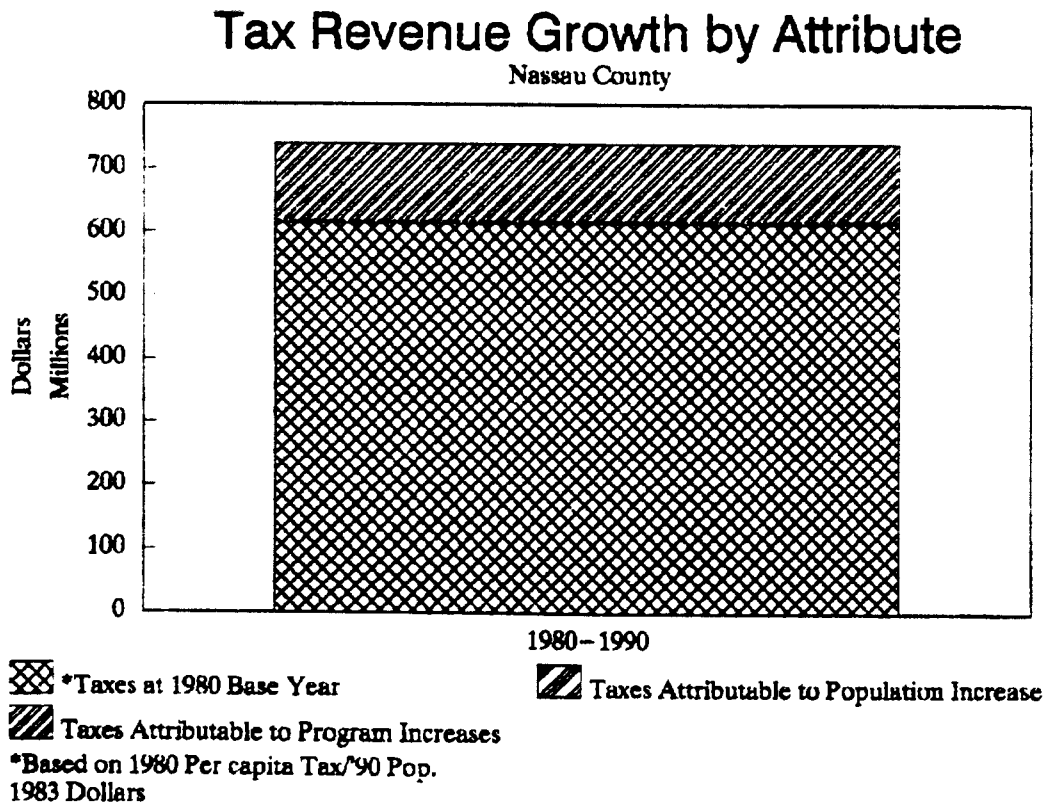


TABLE 7-20
Local Tax Revenue Growth Attributed to Population Change or to New Programs and Service Cost Increases, Nassau County, 1960-1990
(In Constant 1983 Dollars)

Comparison	*Taxes*	*Population*	*Per Capita Taxes*	*Taxes at Base Per Year Capita Level*	*Difference Attributable to Population*	*Difference Arising from Programs and Cost Increases*	*Population % of Difference*
	($000)			($000)	($000)		
1960 Base	218,057	1,300,171	168	—	—	—	—
1970	540,669	1,428,838	379	240,045	—	—	—
Difference	322,612	128,667	211	—	21,988	300,624	6.8
1980	610,819	1,321,582	462	222,026	—	—	—
Difference	392,762	21,411	294	—	3,969	388,793	1.0
1990	734,830	1,329,673	553	223,385	—	—	—
Difference	516,773	29,502	385	—	5,328	511,445	1.0
1970 Base							
1980 Difference	70,150	-107,256	83	500,880	-39,789	109,929	-36.2
1990 Difference	194,161	-99,165	174	503,946	-36,723	230,884	-15.9
1980 Base							
1990 Difference	124,011	8,091	91	614,309	3,490	120,521	2.8

Chart 7-16



Municipal Tax Revenue and Personal Income Per Capita

In 1960 the total municipal tax revenue per capita in constant dollars for all local governments was $620. In that year, personal income per capita was $11,022. See Table 7-21 and Chart 7-17. The local tax revenue per capita was 5.6 percent of that income. By 1989 the tax revenue per capita had risen to $1620 - more than 2 1/2 times - while the personal income per capita was $21,522. The local tax revenue per capita related to income increased slightly to 7.5 percent. The same factors discussed in the similar section of the Suffolk County portion hold true for Nassau County as well.

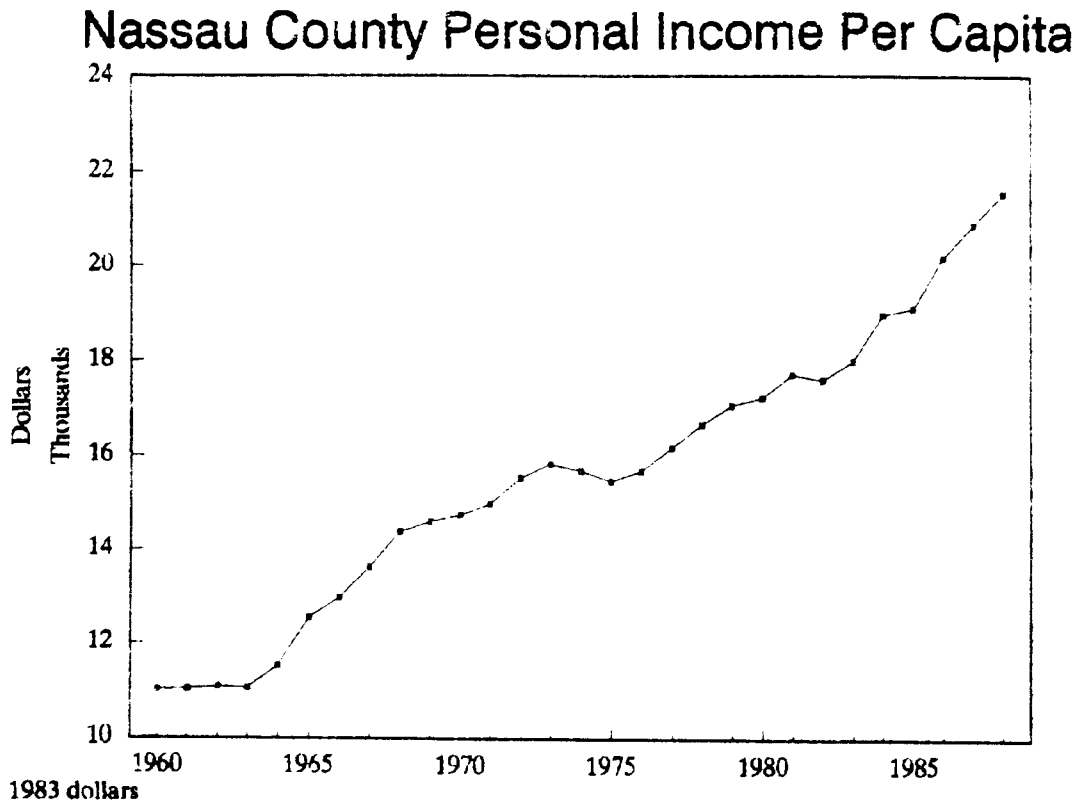
County Government

At the level of county government, the pattern of local tax share has risen steadily from 27.1 percent in 1960 to 37.3 percent in 1989. see Table 7-22. Working paper 5 is devoted to a detailed 30 year analysis of revenues and the factors bringing about change. When examined from the percentage of total revenues received from all sources, the county share rose from 23.3 percent in 1960 to 39.3 percent in 1989. See Table 7-23.

TABLE 7-21
Real Property Taxes and Assessments, and Sales and Consumer Utility Taxes per Capita for Counties, Cities, Towns, Villages, School & Fire Districts Nassau County, 1960-1988 (1983 Dollars)

Year	County	*Cities*	*Towns*	*Villages*	*School Districts*	*Fire Districts*	*Personal Income Per Capita*	*Per Capita % of Personal Income*
1960	168	232	63	147	327	9	11,022	1.5
1961	182	237	66	150	331	9	11,040	1.6
1962	209	239	72	153	358	10	11,095	1.9
1963	204	257	84	160	371	10	11,057	1.8
1964	205	265	85	161	395	10	11,532	1.8
1965	229	272	91	163	418	10	12,540	1.8
1966	245	273	91	168	418	10	12,959	1.9
1967	296	286	105	170	446	10	13,622	2.2
1968	272	311	104	174	472	10	14,380	1.9
1969	328	331	139	182	493	11	14,601	2.2
1970	379	329	135	183	546	11	14,739	2.6
1971	431	308	143	194	590	13	14,974	2.9
1972	479	304	146	210	629	13	15,531	3.1
1973	475	308	158	217	627	13	15,827	3.0
1974	462	299	152	208	607	13	15,686	2.9
1975	488	244	160	216	615	13	15,458	3.2
1976	510	319	160	224	638	15	15,678	3.3
1977	521	318	163	236	647	15	16,182	3.2
1978	472	305	159	238	645	15	16,665	2.8
1979	474	311	150	235	624	15	17,067	2.8
1980	462	304	142	225	587	14	17,230	2.7
1981	418	281	137	220	575	13	17,717	2.4
1982	422	266	145	229	586	14	17,598	2.4
1983	480	289	154	234	598	15	17,999	2.7
1984	543	312	154	235	615	15	18,971	2.9
1985	567	325	188	238	629	16	19,094	3.0
1986	567	306	182	247	655	17	20,179	2.8
1987	581	301	170	253	675	18	20,860	2.8
1988	570	283	181	263	695	19	21,522	2.6

Chart 7-17



School Districts

School districts have received more than half of the total combined property and sales taxes raised locally in terms of total revenues. Between 1960 and 1973 the percent distribution ranged from 59.9 percent in 1960 to a low of 51.8 percent in 1967, and back to 59.9 percent in 1973. Since then the share has steadily increased to over 70 percent in 1989. See Table 7-24. Since school districts do not receive sales tax revenue in Nassau County, they rely almost entirely on property taxes for local revenue. Similar to occurrences in Suffolk County, the relative wealth of Nassau residents in contrast with est of the State, Nassau's share of state aid has constantly eroded. (The actual aid in dollars has increased, but not commensurate with the more rapidly overall expenditures. Thus, the property tax has had to make up the differences. The 1991 drastic cut in state aid has only exacerbated the situation, and the end is not in sight.

In 1960, the school districts collected $327 per capita in property taxes. By 1989, the collection more than doubled to $731, despite a significant drop in enrollment.

Inspection of the property tax levy per enrolled student shows an overall percentage increase from $1,447 in 1960 to $5,722 in 1989, or a four-fold increase. In other words while the per capita share doubled, the taxes per pupil quadrupled. This fact is inescapable since the overall costs doubled while the pupil enrollment declined by almost 50 percent. See Table 7-25. Several factors account for this sharp divergence. There are relatively fixed overhead costs in capital and staff which cannot be equally cut as enrollment declines. Another factor is the creation of new mandated programs for preschool handicapped youngsters that have increased costs per pupil.

Town Governments

In 1960, the three towns in Nassau County received slightly under 10 percent of the property taxes, and have maintained this share fairly consistently throughout the thirty year period, rising to 13 percent in 1970 and 1980, and dropping to 12 percent in 1989. The property tax has been and continues to be the dominant source of town revenue, hovering between a low of 54.5 percent of total revenue per capita in 1979 to a high at 68.7 percent in 1976. The share of federal and state aid has approximated 13 percent from 1960-1968 when it declined for three years, 1969-1971; to move upwards again in a steady rise through 1979, up to 26.2 percent — to once again decline to 15.9 percent in 1989. Prop-

TABLE 7-22
Percentage Distribution of Property and Sales Taxes By Level of Municipality, Nassau County, 1960 - 1989

Year	County	Cities	Towns	Villages	School Distncts	Fire Distncts
1960	27.1	1.5	9.8	7.5	52.8	1.3
1961	28.4	1.5	9.9	7.3	51.6	1.3
1962	29.7	1.3	9.9	6.8	51.0	1.3
1963	28.1	1.4	11.1	6.9	51.2	1.3
1964	27.2	1.4	10.9	6.7	52.5	1.3
1965	28.4	1.3	10.9	6.4	51.8	1.2
1966	29.9	1.3	10.6	6.4	50.6	1.2
1967	32.3	1.2	10.9	5.9	48.6	1.1
1968	29.5	1.3	10.9	6.0	51.2	1.1
1969	31.6	1.3	12.9	5.6	47.6	1.0
1970	33.3	1.2	11.4	5.1	48.0	1.0
1971	34.6	1.0	11.0	5.0	47.4	1.0
1972	35.7	1.0	10.4	5.1	46.9	0.9
1973	35.2	1.0	11.2	5.2	46.5	0.9
1974	35.4	1.0	11.1	5.1	46.5	0.9
1975	36.2	0.8	11.3	5.2	45.6	0.9
1976	36.4	1.0	10.9	5.2	45.5	1.0
1977	36.5	1.0	10.9	5.3	45.3	1.0
1978	34.3	1.0	11.1	5.6	46.9	1.1
1979	35.2	1.0	10.6	5.7	46.4	1.1
1980	36.0	1.0	10.6	5.7	45.6	1.1
1981	34.3	1.0	10.7	5.9	47.0	1.1
1982	34.2	0.9	11.0	6.0	46.8	1.1
1983	36.5	1.0	11.0	5.7	44.8	1.0
1984	38.9	1.0	10.3	5.4	43.3	1.1
1985	38.7	1.0	12.0	5.2	42.1	1.0
1986	37.9	0.9	11.5	5.3	43.2	1.2
1987	38.1	0.9	10.5	5.4	43.9	1.2
1988	36.7	0.9	11.1	5.5	44.6	1.2
1989	37.3	0.9	10.0	5.4	45.1	1.3

TABLE 7-23
Percentage of Total Revenues Received by Municipal Government Level, + Nassau County, 1960 - 1989

Year	County	Cities	Towns	Villages	School Distncts	Fire Distncts
1960	23.5	1.4	10.6	7.7	55.9	0.9
1961	23.7	1.5	10.3	7.3	56.4	0.8
1962	25.0	1.3	10.3	7.0	55.5	0.9
1963	24.0	1.4	10.6	6.9	56.3	0.8
1964	24.0	1.4	10.7	6.6	56.5	0.8
1965	25.4	1.2	10.4	6.1	56.1	0.8
1966	26.9	1.2	9.9	6.1	55.2	0.7
1967	28.8	1.1	10.0	5.6	53.8	0.7
1968	28.9	1.2	10.1	5.5	53.7	0.6
1969	31.0	1.2	10.8	5.2	51.2	0.6
1970	34.1	1.2	9.8	4.8	49.5	0.6
1971	37.0	1.1	9.1	4.6	47.6	0.6
1972	37.1	1.3	9.0	4.7	47.3	0.6
1973	36.6	1.2	10.2	5.0	46.4	0.6
1974	38.8	1.2	9.8	4.9	44.7	0.6
1975	39.7	0.9	9.6	5.0	44.2	0.6
1976	40.4	1.3	9.4	5.1	43.2	0.6
1977	41.4	1.5	10.1	5.4	41.0	0.6
1978	41.2	1.5	10.1	5.6	40.9	0.7
1979	41.3	1.6	11.1	5.3	40.0	0.7
1980	40.0	1.9	11.1	5.6	40.7	0.7
1981	40.2	1.9	10.8	5.6	40.8	0.7
1982	37.9	1.5	11.3	6.4	42.2	0.7
1983	38.9	1.4	11.5	6.2	41.3	0.7
1984	41.3	1.3	10.9	6.0	39.7	0.8
1985	40.2	1.5	12.2	5.9	39.5	0.7
1986	39.8	1.3	12.2	6.1	39.8	0.8
1987	39.9	1.5	11.2	6.2	40.4	0.8
1988	37.9	1.2	12.7	6.2	41.1	0.9
1989	39.3	1.2	11.4	6.0	41.2	0.9

erty taxes per capita rose from $63 in 1960 to $181 in 1988 - or a three-fold increase. In contrast with Suffolk County where town tax revenues per capita only increased from $92 in 1960 to $130 in 1989 indicating relatively little tax growth in comparison with county and school district increases, the Nassau Towns showed sizable increases. See Table 7-26 and Chart 7-19.

City Governments

The two cities in contrast show a different and more stable pattern. The total revenue per capita from all sources rose from $366 in 1960 to a high of $933 in 1980 due to a massive influx of federal aid and then dropping to $620 in 1989 - or less than a doubling between 1960 and 1989. In terms of locally derived taxes, the two cities account for less than 2% of the total for all governmental units. See Table 7-27 Chart 7-20.

Fire Districts

Similar to the cities, fire district revenues have never been more than a very small portion of the revenue stream. this is a reflection of the value of volunteer service. See Table 7-28.

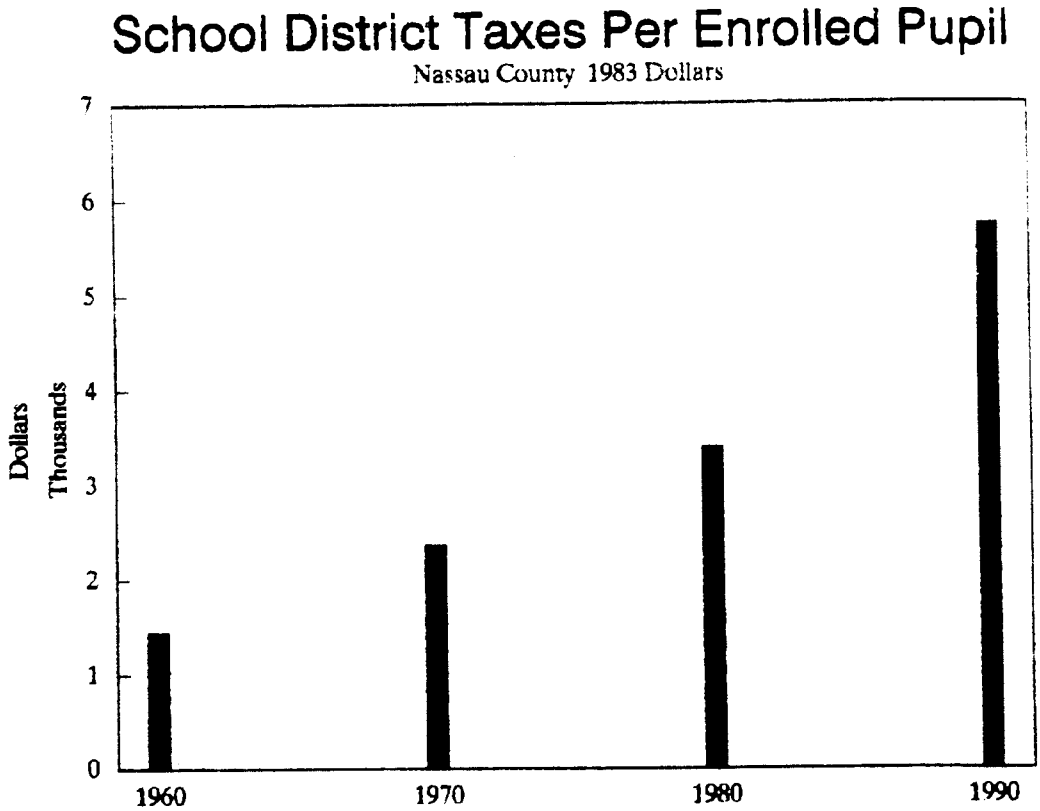
Villages

The sixty-four villages of Nassau County similar to the cities account for a minor and diminishing share of total local revenues amounting to 7.5 percent in 1960 and slightly over 5.0 percent in 1989. On a per capita basis of property and sales tax, there was a slow rise between 1960 and 1975, from $147 to $216, paralleling population growth. From 1975 to 1989 the rise was another $52, or virtual stability in comparison with county and school districts. See Table7- 29.

TABLE 7-24
School District Property and Sales Taxes, State and Federal Aid
Per Capita as a Percentage of Total Revenue Per Capita, Nassau County, 1960 - 1989
Constant 1983 Dollars

	PER CAPITA ABSOLUTE AMOUNT				*PERCENTAGE DISTRIBUTION*		
Year	*Total Revenue*	*Property and Sales Taxes*	*State Aid*	*Federal Aid*	*Property and Sales Taxes*	*State Aid*	*Federal Aid*
1960	548	327	179	2	59.7	32.7	0.4
1961	595	331	219	5	55.6	36.8	0.8
1962	636	358	229	3	56.3	36.0	0.5
1963	679	371	264	4	54.9	38.9	0.6
1964	716	395	274	3	55.2	38.3	0.4
1965	769	418	277	8	54.4	36.0	1.0
1966	799	418	301	14	52.3	37.7	1.8
1967	860	446	324	19	51.8	37.7	2.2
1968	879	472	315	16	53.7	35.8	1.8
1969	918	493	332	16	53.7	36.2	1.7
1970	957	546	315	14	57.1	32.9	1.5
1971	1,035	590	339	15	57.0	32.8	1.4
1972	1,067	629	327	18	59.0	30.6	1.7
1973	1,046	627	310	16	59.9	29.6	1.5
1974	1,009	607	291	15	60.2	28.8	1.5
1975	1,029	615	296	20	59.8	28.8	1.9
1976	1,026	638	282	18	62.2	27.5	1.8
1977	965	647	269	17	67.0	27.9	1.8
1978	967	645	254	25	66.7	26.3	2.6
1979	950	624	244	32	65.7	25.7	3.4
1980	892	587	231	25	65.8	25.9	2.8
1981	874	575	229	17	65.8	26.2	1.9
1982	882	586	220	17	66.4	24.9	1.9
1983	886	598	220	16	67.5	24.8	1.8
1984	899	614	217	15	68.3	24.1	1.7
1985	924	629	224	16	68.1	24.2	1.7
1986	957	654	290	17	68.3	30.3	1.8
1987	975	674	232	16	69.1	23.8	1.6
1988	1,002	694	245	17	69.3	24.5	1.7
1989	1,040	731	240	17	70.3	23.1	1.6

Chart 7-18



THE IMPACT OF PERSONAL TAXES ON LONG ISLAND'S EMPLOYMENT BASE

The previous discussion detailing the local tax scenario on Long Island for the past three decades indicated among a variety of circumstances that Long Island communities are the most heavily taxed in the continental United States. This fact raises the significant question of what the impact is, or may be, on the Island's ability to hold onto or to attract industrial development.

The conventional wisdom is that high business taxes will cause jobs to leave given areas and conversely that low business taxes will lure employers to the area. This has caused local governments to offer various fiscal incentives to existing and potential employers. These incentives include:

1. Adjusting the level and structure of taxes so that they are attractive to industry.
2. Specific tax incentives — exemptions, temporary tax abatements, low rate assessments — that lower the operating costs of a plant within a given area.
3. Industrial development bonds which allow a firm to take advantage of the lower borrowing costs enjoyed by states or local governments due to their tax exempt status, and
4. A policy of providing new firms with certain public services such as roadways or utility hookups at zero or reduced cost.

The literature does not support the efficacy of these incentives in attracting and retaining jobs. Several studies have concluded that such fiscal incentives are not effective because business taxes are not a major factor in the cost structure of most firms and because non-fiscal factors tend to dominate business location decisions. As early as 1958, a Michigan tax study found that state business taxes constituted only one-half of one percent of "value added" by manufacturers and that local business taxes accounted for only one and one-half percent of value added. A 1978 study for the Academy for Contemporary Problems found that state and local taxes are relatively insignificant compared to other costs of doing business. The authors found that businesses paid about $20 in employee compensation for every dollar paid in state and local business taxes. In effect, a 2% difference in wages could offset as much as a 40% difference in taxes. The same study noted: "In the final analysis, the [industrial] location decision rests on the availability of a suitable site at a reasonable price. Suitability encompasses not only proxim-

TABLE 7-25
Number of Enrolled Pupils, School Districts Taxes per Enrolled Pupil as a Percentage of All Municipal Taxes and of Property Taxes Nassau County, 1960, 1970, 1980, and 1989

	1960	1970	1980	1990
Number of Enrolled Pupils	294,246	330,896	229,012	169,730
School District Taxes (000 of Constant 1983 Dollars	425,743	779,432	775.449	971,187
School District Taxes per Enrolled Pupil (000 of Constant 1983 Dollars	1,447	2,356	3,386	5,722
School District Taxes as a Percentage of All Municipal Government Property Taxes	53.8	48.0	45.7	45.1
School District Taxes as a Percentage of All Municipal Government Property Taxes	52.8	54.2	53.9	54.5

TABLE 7-26
Town Property and Sales Taxes, State and Federal Aid per Capita as a Percentage of Total Revenue per Capita, Nassau County, 1960-1988
(1983 Dollars)

	PER CAPITA ABSOLUTE AMOUNT				*PERCENTAGE DISTRIBUTION*		
Year	*Total Revenue*	*Property and Sales Taxes*	*State Aid*	*Federal Aid*	*Property and Sales Taxes*	*State Aid*	*Federal Aid*
1960	100	63	14	—	58.3	13.0	—
1961	113	66	15	—	58.4	13.3	—
1962	123	72	15	—	58.5	12.2	—
1963	133	84	15	—	63.2	11.3	—
1964	142	85	15	—	59.9	10.6	—
1965	148	91	19	—	61.5	12.8	—
1966	149	91	22	—	61.1	14.8	—
1967	166	109	22	1	63.3	13.3	0.6
1968	173	104	20	4	60.1	11.6	2.3
1969	202	139	20	2	68.8	9.9	1.0
1970	197	135	19	1	68.5	9.6	0.5
1971	206	143	20	—	69.4	9.7	—
1972	213	146	21	7	68.5	9.9	3.3
1973	241	158	23	15	65.6	9.5	6.2
1974	233	152	22	11	65.2	9.4	4.7
1975	235	160	22	10	68.1	9.4	4.3
1976	233	160	22	11	68.7	9.4	4.7
1977	248	163	26	16	65.7	10.5	6.5
1978	250	159	24	24	63.6	9.6	9.6
1979	275	150	28	44	54.5	10.2	16.0
1980	253	142	20	36	56.1	7.9	14.2
1981	243	137	19	32	56.4	8.8	13.1
1982	247	145	22	18	58.7	8.9	7.3
1983	258	154	22	19	59.7	8.5	7.4
1984	258	154	24	17	59.7	9.3	6.6
1985	297	188	28	19	63.3	9.4	6.4
1986	307	182	36	13	59.3	11.7	4.2
1987	282	170	38	10	60.3	13.5	3.5
1988	324	181	38	14	55.9	11.7	4.3

Chart 7-19

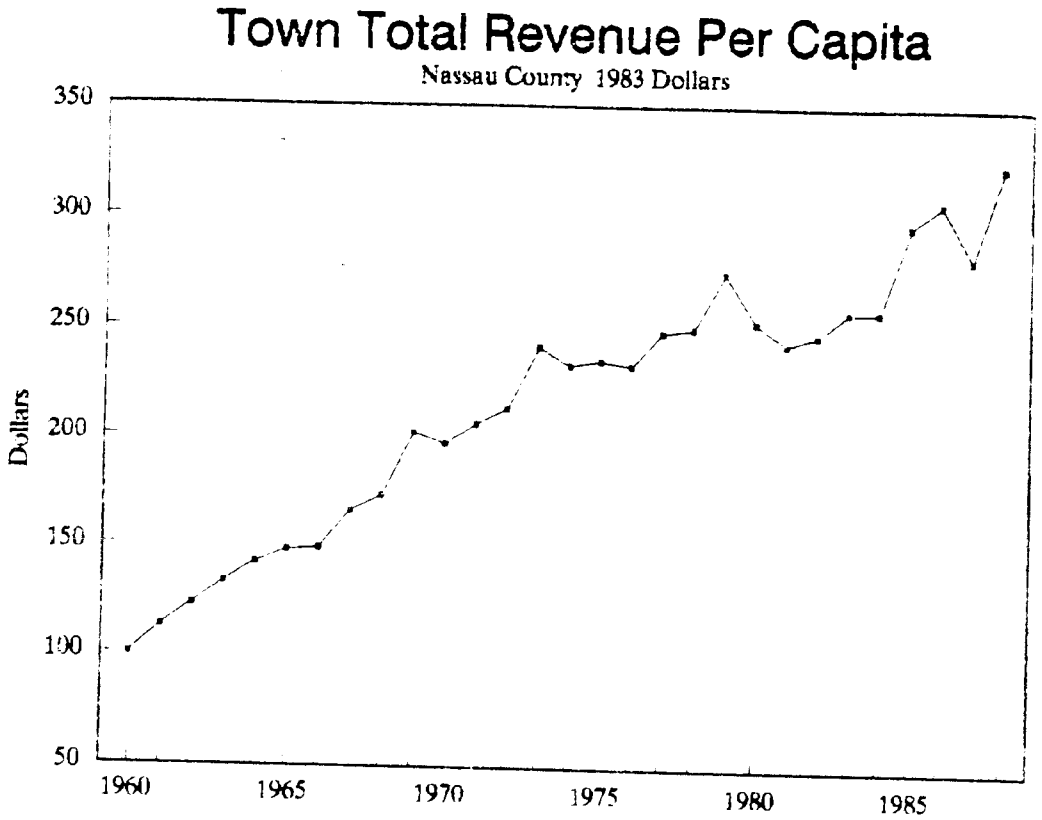


Chart 7-20

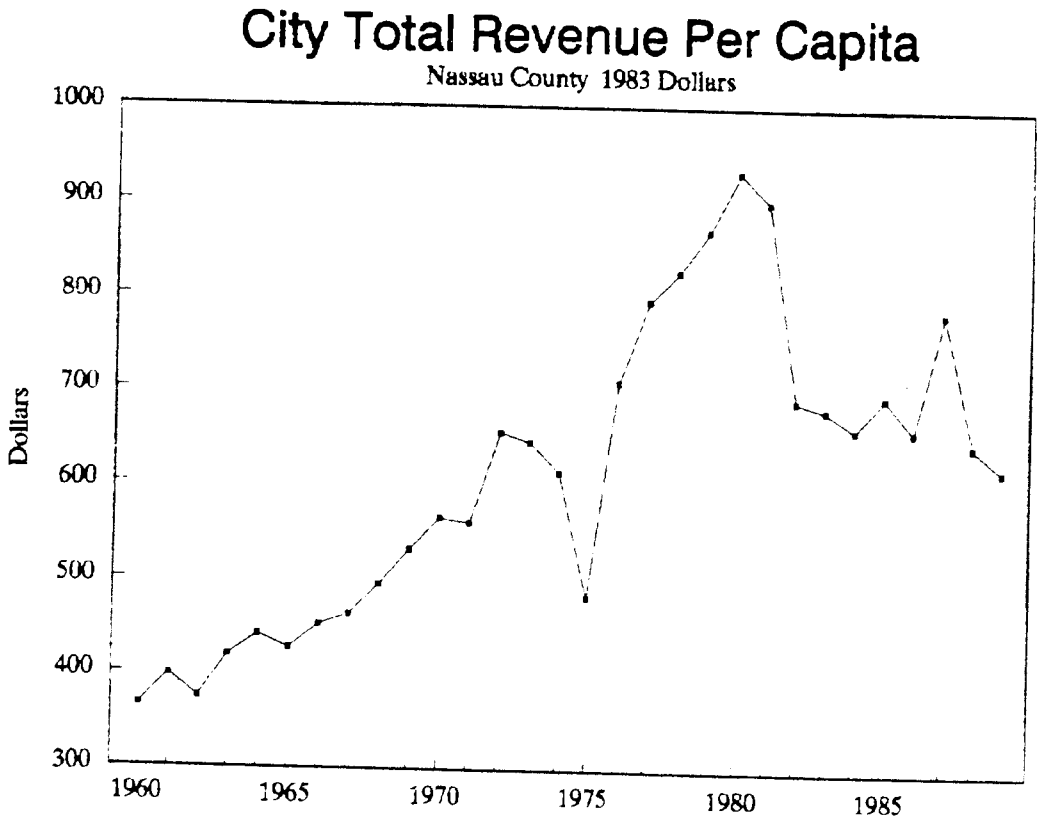


TABLE 7-27
City Property and Sales Taxes, State and Federal Aid per Capita as a Percentage of Total Revenue per Capita,, Nassau County, 1960-1989
(1983 Dollars)

	PER CAPITA ABSOLUTE AMOUNT				PERCENTAGE DISTRIBUTION		
Year	Total Revenue	Property and Sales Taxes	State Aid	Federal Aid	Property and Sales Taxes	State Aid	Federal Aid
1960	366	232	25	5	63.4	6.8	1.4
1961	398	237	42	18	59.5	10.6	4.5
1962	374	239	30	—	63.9	8.0	—
1963	419	257	28	15	61.3	6.7	3.6
1964	441	265	30	7	60.1	6.8	1.6
1965	427	272	34	2	63.7	8.0	0.5
1966	452	273	43	—	60.4	9.5	—
1967	463	286	41	—	61.8	8.9	—
1968	495	311	46	—	62.8	9.3	—
1969	532	331	63	—	62.2	11.8	—
1970	565	329	63	—	58.2	11.2	—
1971	560	308	87	—	55.0	15.5	—
1972	656	304	86	53	46.3	13.1	8.1
1973	646	308	92	52	47.7	14.2	8.0
1974	614	299	99	33	48.7	16.1	5.4
1975	484	244	90	34	50.4	18.6	7.0
1976	710	319	90	131	44.9	12.7	18.5
1977	796	318	92	197	39.9	11.6	24.7
1978	828	305	103	232	36.8	12.4	28.0
1979	871	311	122	274	35.7	14.0	31.5
1980	933	304	91	352	32.6	9.8	37.7
1981	901	281	94	322	31.2	10.4	35.7
1982	691	266	129	97	38.5	18.7	14.0
1983	682	289	109	77	42.3	16.0	11.3
1984	661	312	106	42	47.2	16.0	6.3
1985	696	325	116	39	46.7	16.7	5.6
1986	660	306	112	42	46.3	17.0	6.4
1987	785	301	125	91	38.3	15.9	11.6
1988	646	283	121	32	43.8	18.7	5.0
1989	620	296	103	36	47.7	16.6	5.8

ity to markets and raw materials, but also availability of essential services and facilities. Site and public facilities requirements are often overriding factors, for outweighing fiscal incentives."

There are narrow circumstances in which business taxes can have a significant effect on location. For example, a small percentage difference in taxes can have a substantial dollars and cents effect on profits if it can't be shifted. However, as A.K. Campbell notes, business taxes can usually be shifted to the final consumer and business firms generally consider government services as well as taxes in selecting a location.

Although business taxes may not deter employers from locating in a given area, high local personal taxes, including property, sales, and income taxation, can result in a negative image in the eyes of the business community. In effect, personal taxes have become a barometer of the general business climate in given areas. A bad tax reputation can cause business to disregard potential locations out-of-hand, without a thorough review of relative production costs. A Wall Street Journal editorial stressed the close linkages between personal taxes and economic growth. Entitled "Tax belt vs. Growth belt," it underscored the fact that New Hampshire, a northern state, has consistently outperformed the nation

TABLE 7-28
Fire District Property Taxes per Capita as a Percentage of Total Revenue per Capita, Nassau County, 1960-1989
(1983 Dollars)*

	PER CAPITA ABSOLUTE AMOUNT				PERCENTAGE DISTRIBUTION		
Year	Total Revenue	Property and Sales Taxes	State Aid	Federal Aid	Property and Sales Taxes	State Aid	Federal Aid
1960	9	9	—	—	93.4	—	—
1961	9	9	—	—	93.9	—	—
1962	10	10	—	—	93.0	—	—
1963	11	10	—	—	93.8	—	—
1964	11	10	—	—	93.8	—	—
1965	11	10	—	—	93.0	—	—
1966	11	10	—	—	93.7	—	—
1967	11	10	—	—	93.3	—	—
1968	11	10	—	—	92.9	—	—
1969	11	11	—	—	93.3	—	—
1970	12	11	—	—	92.6	—	—
1971	15	13	—	—	86.6	—	—
1972	15	13	—	—	85.8	—	—
1973	14	13	—	—	93.0	—	—
1974	14	13	—	—	92.3	—	—
1975	15	13	—	—	90.7	—	—
1976	16	15	—	—	93.2	—	—
1977	16	15	—	—	92.3	—	—
1978	17	15	—	—	90.4	—	—
1979	17	15	—	—	85.6	—	—
1980	16	14	—	—	87.4	—	—
1981	16	13	—	—	86.6	—	—
1982	16	14	—	—	87.4	—	—
1983	16	15	—	—	89.0	—	—
1984	17	15	—	—	88.3	—	—
1985	17	16	—	—	89.7	—	—
1986	19	17	—	—	89.4	—	—
1987	20	18	—	—	89.7	—	—
1988	21	19	—	—	86.5	—	—
1989	24	21	—	—	87.5	—	—

in terms of employment growth, while Louisiana, a southern state with abundant energy resources, has consistently had slower employment growth and higher unemployment rates than the nation. It is no coincidence that New Hampshire's personal tax burden is among the lowest in the nation and Louisiana's is among the highest. This prompts the conclusion the economic growth is more closely related to personal tax burdens than to geographic location or to local fiscal incentives.

Nassau and Suffolk Counties have the image of a high tax area. The literature suggests that high personal taxes can, in and of themselves, deter economic development. This report investigates this possibility. It compares per capita personal taxes in the Nassau-Suffolk metropolitan area with personal taxes in fifty-five large metropolitan areas nationwide, stratified by region. Many of these areas compete with Long Island for jobs. This information is available from the 1987 Census of Governments for fiscal year 1987. For purposes of analysis, data concerning total personal taxes and total property taxes have been converted to a per capita basis. The data describe the taxes levied by all taxing jurisdictions — counties, towns, villages, school districts and special districts — within each metropolitan area. As such,

TABLE 7-29
Village Property and Sales Taxes, State and Federal Aid per Capita as a Percentage of Total Revenue per Capita, Nassau County, 1960-1989
(1983 Dollars)

	PER CAPITA ABSOLUTE AMOUNT				*PERCENTAGE DISTRIBUTION*		
Year	*Total Revenue*	*Property and Sales Taxes*	*State Aid*	*Federal Aid*	*Property and Sales Taxes*	*State Aid*	*Federal Aid*
1960	239	147	17	—	61.5	7.1	—
1961	245	150	17	2	61.2	6.9	0.8
1962	254	153	19	1	60.2	7.5	0.4
1963	265	160	19	3	60.4	7.2	1.1
1964	267	161	17	3	60.3	6.4	1.1
1965	265	163	17	—	61.5	6.4	—
1966	278	168	18	1	60.4	6.5	0.4
1967	281	170	23	3	60.5	8.2	1.1
1968	281	174	19	3	61.9	6.8	1.1
1969	289	182	19	2	63.0	6.6	0.7
1970	286	183	15	2	64.0	5.2	0.7
1971	313	194	18	2	62.0	5.8	0.6
1972	330	210	17	4	63.6	5.2	1.2
1973	349	217	16	15	62.2	4.6	4.3
1974	343	208	16	13	60.6	4.7	3.8
1975	362	216	15	12	59.7	4.1	3.3
1976	375	224	20	12	59.7	5.3	3.2
1977	391	236	18	18	60.4	4.6	4.6
1978	405	238	15	24	58.8	3.7	5.9
1979	387	235	19	15	60.7	4.9	3.9
1980	375	225	19	18	60.0	5.1	4.8
1981	368	220	14	16	59.8	3.8	4.3
1982	412	229	28	18	55.6	6.8	4.4
1983	412	234	30	13	56.8	7.3	3.2
1984	414	235	30	12	56.8	7.2	2.9
1985	424	238	35	10	56.1	8.3	2.4
1986	450	247	39	25	54.9	8.7	5.6
1987	455	253	42	14	55.6	9.2	3.1
1988	461	263	45	6	57.0	9.8	1.3
1989	468	268	39	8	57.3	8.3	1.7

the data provide a comprehensive measure of personal tax liabilities within each metropolitan area.

Comparative Personal Taxes, Fiscal Year 1987 Nassau-Suffolk vs. Selected Metropolitan Areas

As of fiscal year 1987, per capita local personal taxes in Nassau-Suffolk, $1,596.38, were the second highest of any metropolitan area studied. Only the adjacent New York-New Jersey metropolitan area, which includes New York City, had higher per capita local personal taxes, $1,741.75.

When metropolitan areas are arrayed by region, it becomes clear that local personal taxes in the south are much lower than in the northeast. In fiscal year 1987, per capita personal taxes in the sixteen southern metropolitan areas averaged $599.84, more than one-third below the mean of $913.85 for the ten northeastern metropolitan areas, excluding Nassau-Suffolk. These findings appear in Table 7-30.

These differences should be interpreted with caution because there are considerable interstate differences in the role of local vis-a-vis state governments as well as in the arrangements for financing locally-performed functions. That is, some local governments have primary responsibility for a given governmental function which in other states may be

provided directly by state government. This is not a major constraint because the purpose of this report is to demonstrate the possible impact of the level of local personal taxes on Long Island's attractiveness to employers.

Comparative Property Taxes, Fiscal Year 1987 Nassau-Suffolk vs. Selected Metropolitan Areas

In most metropolitan areas, property taxes still generate the preponderance of local revenues. However, there is somewhat less reliance on property taxes in the south and west than in the northeast and midwest. As of fiscal year 1987, the ratio of property taxes to total local taxes averaged 66% in the south as compared with 74% in the northeast and 77% in the midwest. Nassau and Suffolk Counties were characterized by one of the highest ratios of property taxes to total taxes, 80%. Moreover, its absolute level of property taxes, $1,272.29, was the highest of any metropolitan area studied. Although the New York-New Jersey metropolitan area, which includes New York City, was characterized by higher per capita total local taxes than Long Island, its per capita property tax burden, $786-72, was actually 38% below that of Long Island. The explanation is that the adjacent New York Metropolitan Area relies to a greater extent on local income and sales taxes and user fees.

It is noteworthy that per capita property taxes on Long Island, $1,272.29, were 96% above the mean for the ten northeastern metropolitan areas, $647.67, 148% above the mean for the seventeen midwestern metropolitan areas, $216% above the mean for the sixteen southern metropolitan areas, and 166% above the mean for the twelve western metropolitan areas. Per capita property taxes by metropolitan area and region are shown in Table 7-31. The relationship between property taxes and total personal taxes is shown in Table 7-32.

The property tax is one of the more regressive taxes in use today. To the extent that it is not related to benefits received, it is therefore one of the more onerous forms of local taxation. It should be noted, however, that some portion of the property tax is related to benefits received. For example, those metropolitan areas with the highest effective property tax rates also enjoy the highest level of per capita educational expenditures. Many high-technology firms value high-quality educational systems because such systems are a necessary prerequisite for a skilled, technically trained workforce. Therefore, high property taxes are not in and of themselves an absolute deterrent to business location. Rather, the business community evaluates not only the level of property taxes in given areas but also the level and quality of public services that those taxes provide.

Changes in Personal Taxes, Fiscal 1978-87 Nassau-Suffolk vs. Selected Metropolitan Areas

Industrial firms and other businesses consider both the absolute level of taxes in given areas and the rate of change in taxes over time. Table 7-33 and 7-34 show the absolute and relative changes in per capita local taxes between fiscal years 1978 and 1987 for Nassau-Suffolk and for each of the fifty-five metropolitan areas studied. This period encompasses the economic boom of the 1980s during which the functional responsibilities of local governments expanded rapidly, often in response to new state mandates. At the same time, the "new federalism" had the effect of shifting the responsibility for domestic functions formerly performed by the Federal government to states and localities.

The findings indicate that the Nassau-Suffolk metropolitan area had the second highest absolute increase in per capita local taxes of any metropolitan area studied, +$772.22. The adjacent New York Metropolitan Area ranked first with a per capita tax increase of +$928.70. The average per capita tax increase for metropolitan areas in the northeast, +$420.23, was 88% above the average increase in the western metropolitan areas, +$223.38. The increase on Long Island was 84% above the average for the other northeastern metropolitan areas studied.

In relative terms, per capita local personal taxes on Long Island increased by 94% during the fiscal 1978-87 period. This compares with an overall increase of 85% for the ten northeastern metropolitan areas, 92% for the seventeen midwestern metropolitan areas, 109% for the sixteen southern metropolitan areas, and 49% for the twelve western metropolitan areas. Proposition 13, which limited taxes in California, was largely responsible for the slow growth of tax revenues in the western metropolitan areas. The large relative increase in the southern metropolitan areas reflected that fact that their initial tax levels were relatively low and that local governments in the south had to expand their services and assume new functions in order to serve the growing population and job bases.

Absolute and relative tax changes over time are shown in Tables 7-33 and 7-34.

Conclusions

The Impact of Personal Taxes on Long Island's Employment Base

This report compared local personal taxes on Long Island with comparable taxes in competing metropolitan areas on the assumption that personal

TABLE 7-30
Per Capita Total Taxes, 1987, by Census Region
Nassau-Suffolk vs. Selected Metropolitan Areas

Northeast	*$913.85*	*North Central*	*$663.41*	*South*	*$599.84*	*West*	*$679.11*
Albany, NY	821.41	Akron, OH	646.81	Atlanta, GA	581.47	Anaheim, CA	708.16
Allentown, PA	581.65	Chicago, IL	835.32	Baltimore, MD	730.19	Denver, CO	937.61
Buffalo, NY	974.50	Cincinnati, OH	627.04	Birmingham, AL	453.33	Honolulo, HI	376.31
Jersey City, NJ	689.53	Cleveland, OH	883.94	Dallas, TX	889.88	Los Angeles, CA	639.22
New York - NJ	1,741.75	Columbus, OH	671.24	Greensboro, NC	458.19	Phoenix, AZ	579.38
Newark - NJ	922.70	Dayton, OH	646.79	Houston, TX	953.85	Portland, OR	953.36
Philadelphia, PA	792.69	Detroit, MI	723.18	Jacksonville, FL	403.39	Sacramento, CA	538.19
Pittsburgh, PA	676.92	Gary, IN	557.52	Louisville, KY	460.12	Salt Lake City, UT	531.86
Rochester, NY	984.49	Grand Rapids, MI	638.53	Memphis, TN	520.48	San Diego, CA	575.09
Syracuse, NY	952.83	Indianapolis, IN	506.92	Miami, FI	755.20	San Francisco,CA	859.21
		Kansas City, MO	678.96	Nashville, TN	549.79	San Jose, CA	836.76
		Milwaukee, WI	734.50	New Orleans, LA	565.91	Seattle, WA	616.15
Nassau-Suffolk	**1,596.38**	Minneapolis, MN	718.63	Norfolk, VA	602.67		
		Omaha, NE	703.36	Richmond, VA	681.03		
		St. Louis, MO	590.04	San Antonio, TX	493.75		
		Toledo, OH	681.52	Tampa, FL	498.25		
		Youngstown, OH	433.72				

Source: 1987 Census of Governments

TABLE 7-31
Per Capita Property Taxes, 1987, by Census Region
Nassau-Suffolk vs. Selected Metropolitan Areas

Northeast	*$647.67*	*North Central*	*$512.18*	*South*	*$402.39*	*West*	*$478.76*
Albany, NY	603.64	Akron,OH	445.76	Atlanta, GA	432.05	Anaheim, CA	522.42
Allentown, PA	438.18	Chicago, IL	696.29	Baltimore, MD	414.92	Denver, CO	608.66
Buffalo, NY	632.30	Cincinnati, OH	423.09	Birmingham, AL	169.32	Honolulu, HI	311.39
Jersey City, NJ	675.13	Cleveland, OH	563.75	Dallas, TX	663.80	Los Angeles, CA	389.29
New York - NJ	786.72	Columbus, OH	420.11	Greensboro, NC	339.00	Phoenix, AZ	412.85
Newark - NJ	896.20	Dayton, OH	397.00	Houston, TX	798.52	Portland, OR	820.63
Philadelphia, PA	513.39	Detroit, MI	709.43	Jacksonville, FL	335.73	Sacramento, CA	381.57
Pittsburgh, PA	513.65	Gary, IN	547.49	Louisville, KY	252.42	Salt Lake City, UT	397.07
Rochester, NY	681.94	Grand Rapids, MI	591.66	Memphis, TN	323.15	San Diego, CA	413.41
Syracuse, NY	735.55	Indianapolis, IN	449.49	Miami, FL	593.13	San Francisco,CA	550.14
		Kansas City, MO	379.61	Nashville, TN	298.86	San Jose, CA	579.34
		Milwaukee, WI	719.90	New Orleans, LA	208.55	Seattle, WA	358.32
Nassau-Suffolk	**1,272.29**	Minneapolis, MN	685.81	Norfolk, VA	371.13		
		Omaha, NE	587.46	Richmond, VA	460.45		
		St. Louis, MO	360.87	San Antonio, TX	387.10		
		Toledo, OH	403.81	Tampa, FL	390.12		
		Youngstown, OH	325.50				

Source: 1987 Census of Governments

TABLE 7-32
Ratio of Property Taxes to Total Personal Taxes, 1987, by Census Region
Nassau-Suffolk vs. Selected Metropolitan Areas

Northeast	*74*	*North Central*	*77*	*South*	*66*	*West*	*71*
Albany, NY	73	Akron, OH	69	Atlanta, GA	74	Anaheim, CA	74
Allentown, PA	75	Chicago, IL	83	Baltimore, MD	57	Denver, CO	65
Buffalo, NY	65	Cincinnati, OH	67	Birmingham, AL	37	Honolulu, HI	83
Jersey City, NJ	98	Cleveland, OH	64	Dallas, TX	75	Los Angeles, CA	61
New York - NJ	45	Columbus, OH	63	Greensboro, NC	74	Phoenix, AZ	71
Newark - NJ	97	Dayton, OH	61	Houston, TX	84	Portland, OR	86
Philadelphia, PA	65	Detroit, MI	98	Jacksonville, FL	83	Sacramento, CA	71
Pittsburgh, PA	76	Gary, IN	98	Louisville, KY	55	Salt Lake City, UT	75
Rochester, NY	69	Grand Rapids, MI	93	Memphis, TN	62	San Diego, CA	72
Syracuse, NY	77	Indianapolis, IN	89	Miami, FL	79	San Francisco,CA	64
		Kansas City, MO	56	Nashville, TN	54	San Jose, CA	69
		Milwaukee, WI	98	New Orleans, LA	37	Seattle, WA	58
Nassau-Suffolk	**80**	Minneapolis, MN	95	Norfolk, VA	62		
		Omaha, NE	84	Richmond, VA	68		
		St. Louis, MO	61	San Antonio, TX	78		
		Toledo, OH	59	Tampa, FL	78		
		Youngstown, OH	75				

Source: 1987 Census of Governments

TABLE 7-33
The Net Change in Per Capita Local Taxes, 1978-87
Nassau-Suffolk vs. Selected Metropolitan Areas

Northeast	*+$420.23*	*North Central*	*+317.03*	*South*	*+$313.25*	*West*	*+$223*
Albany, NY	+401.90	Akron, OH	+333.52	Atlanta, GA	+226.39	Anaheim, CA	+179
Allentown, PA	+235.47	Chicago, IL	+378.53	Baltimore, MD	+359.02	Denver, CO	+453
Buffalo, NY	+463.43	Cincinnati, OH	+299.62	Birmingham, AL	+232.08	Honolulu, HI	+167
Jersey City, NJ	+248.57	Cleveland, OH	+443.53	Dallas, TX	+547.73	Los Angeles, CA	+38
New York - NJ	+928.70	Columbus, OH	+385.03	Greensboro, NC	+245.95	Phoenix, AZ	+228
Newark - NJ	+323.40	Dayton, OH	+316.67	Houston, TX	+555.56	Portland, OR	+518
Philadelphia, PA	+344.76	Detroit, MI	+287.84	Jacksonville, FL	+197.58	Sacramento, CA	+58
Pittsburgh, PA	+350.78	Gary, IN	+224.70	Louisville, KY	+217.52	Salt Lake City, UT	+255
Rochester, NY	+413.75	Grand Rapids, MI	+352.41	Memphis, TN	+237.41	San Diego, CA	+128
Syracuse, NY	+491.54	Indianapolis, IN	+227.09	Miami, FL	+404.71	San Francisco,Ca	+157
		Kansas City, MO	+294.09	Nashville, TN	+276.06	San Jose, CA	+241
		Milwaukee, WI	+412.50	New Orleans, LA	+311.01	Seattle, WA	+252
Nassau-Suffolk	**+772.22**	Minneapolis, MN	+342.89	Norfolk, VA	+320.59		
		Omaha, NE	+327.81	Richmond, VA	+314.83		
		St. Louis, MO	+252.04	San Antonio, TX	+295.55		
		Toledo, OH	+344.11	Tampa, FL	+270.04		
		Youngstown, OH	+167.17				

Source: U.S. Bureau of the Census

TABLE 7-34
The Relative Change in Per Capita Local Taxes, 1978-87
Nassau-Suffolk vs. Selected Metropolitan Areas

Northeast	*+85%*	*North Central*	*+92%*	*South*	*+109%*	*West*	*+49%*
Albany, NY	+96	Akron, OH	+106	Atlanta, GA	+64	Anaheim, CA	+34
Allentown, PA	+68	Chicago, IL	+83	Baltimore, MD	+97	Denver, CO	+94
Buffalo, NY	+91	Cincinnati, OH	+92	Birmingham, AL	+105	Honolulu, MI	+80
Jersey City, NJ	+56	Cleveland, OH	+101	Dallas, TX	+160	Los Angeles, CA	+6
New York - NJ	+114	Columbus, OH	+135	Greensboro, NC	+116	Phoenix,AZ	+65
Newark - NJ	+54	Dayton, OH	+96	Houston, TX	+139	Portland, OR	+119
Philadelphia, PA	+77	Detroit, MI	+66	Jacksonville, FL	+96	Sacramento, CA	+12
Pittsburgh, PA	+108	Gary, IN	+68	Louisville, KY	+90	Salt Lake City, UT	+93
Rochester, NY	+72	Grand Rapids, MI	+123	Memphis, TN	+84	San Diego, Ca	+29
Syracuse, NY	+107	Indianapolis, IN	+81	Miami, FL	+115	San Francisco,CA	+23
		Kansas City, MO	+76	Nashville, TN	+101	San Jose, CA	+41
		Milwaukee, WI	+128	New Orleans, LA	+122	Seattle, WA	+70
Nassau-Suffolk	**+94**	Minneapolis, MN	+91	Norfolk, VA	+114		
		Omaha, NE	+87	Richmond, VA	+86		
		St. Louis, MO	+75	San Antonio, TX	+149		
		Toledo, OH	+102	Tampa, FL	+118		
		Youngstown, OH	+63				

Source: U.S. Bureau of the Census

taxes have become a barometer of an area's receptiveness to commerce and industry. According to this yardstick, Long Island is in a poor competitive position by virtue of the second highest level of per capita local taxes of any area studied, the highest level of per capita property taxes of any area studied, and the second highest net increase of per capita local taxes. Although other factors such as labor costs, labor skills, and labor force productivity probably outweigh taxes in the locational decisions of firms, Long Island's unfavorable tax image becomes particularly onerous in a recessionary environment. Businesses pay close attention to their "bottom line" during recessions. The level of personal taxes does have an indirect effect on that bottom line because employers generally must pay higher wages in high tax areas in order to recruit and retain their desired labor force. This is particularly true of those employees that require specific scientific, technical or business skills.

The findings argue forcefully for government consolidation in order to reduce local personal tax burdens and enhance Long Island's image as a desirable location in the eyes of the business community.

Personal Income Tax

The personal income tax is not new to governments in the United States. The first state income tax in the nation was enacted in Wisconsin in 1911. The federal law was passed two years later in 1913. New York State followed suit in 1919. New York City instituted its income tax in 1966.

The wide use of the personal income tax is because it has several distinctive qualities which make it a superior tax. In addition to being capable of raising large amounts of revenue, it does so at an increasing rate. Of all the taxes, it has the greatest elasticity, exceeding two. This means that for every 1% rise in income, tax collections rise by 2%. In addition, similar to the sales tax, it can be piggy-backed or surcharged on the state administered tax at virtually no additional cost for handling. Its most important criteria is that, if properly designed, it is the most progressive; vis-a-vis the "ability to pay" principle. There are both horizontal and vertical equity issues that lend progressivity to the tax, at least in theory.

Horizontal equity means the treatment of equals in an equal fashion. This, however, is not easy to achieve. The problem lies in defining what income is. Usually only money income is taxed. Incomes in-kind

or barter system earnings escape. Other shortcomings lie in the array of deductible earnings, e.g., municipal bonds, business expenses, certain capital gains, etc. However, despite variations, the income tax generally treats individuals in similar circumstances fairly equally.

Vertical equity means the differential treatment of unequals. This goal presents even more problems than encountered in the attempts to achieve horizontal equity. How does one define progressive? How should differential tax rates be calculated? While there is general agreement that progressive taxation is proper, there is little consensus as to what rates should be; depending at which end of the earning spectrum the respondent is from. In fact, one can almost cite a "law" that the selection of proper rates, if left to each well-to-do taxpayer, would vary inversely with the income of the individual.

For the purpose of this brief analysis, the effort is directed towards the limited question of what the relief to the property tax could be if a fixed surcharge were placed on the current personal income tax. This estimate is based on the assumptions that individuals who reside and work on the Island would not have left the county; and that businesses would not have been negatively affected by the new tax. As is the case of the New York City income tax, both residents and non-residents working on the Island would have been subject to the tax. It probably would be more equitable perhaps to tax non-residents at a lesser rate, since they would not benefit to the same degree from public services. The two counties could also recoup part of the taxes paid to New York City by Long Island residents working in New York City through an offset or reciprocal agreement without increasing the liability of the taxpayer.

Some resident workers who are relatively indifferent about remaining on the Island may opt to relocate elsewhere if a surcharge is imposed. However, since the objective is to relieve the burden they endure from the property tax it can be assumed that the tendency to leave will be offset by the natural attractions of living on the Island.

Businesses may be more affected, particularly if they occupy rented rather than owner-occupied space. This class is generally unaware of property taxes on the unit costs of doing business since the tax is subsumed within the rental expense. This group would see the income tax surcharge as an impediment on their ability to recruit workers and executives from non-tax areas, and they might have to offer cost-of-living differentials as an inducement. The actual impact though would be minuscule or marginal at best. Lower salaried workers would generally escape the tax, and higher salaried persons in many instances (depending where they reside) might actually gain as a result of the lowering of their residential property tax.

The obvious key is that an income tax surcharge must be designed, legislated, monitored, and controlled so that the income tax revenue would be a dollar-for-dollar offset for the property tax, in the aggregate. If the revenue is merely viewed as another pot of money for the public sector to expend on new programs, or increased salaries, or new capital expenditures, then the proposal would only exacerbate an already serious fiscal crunch. Thus, the guiding principle must be that of "revenue neutrality". This term means that the shift from one tax form to another is for the sole purpose of raising an identical amount of revenue. One could then legitimately ask: why bother if the revenue is the same? The answer lies in the two societal objectives of taxation — progressivity and redistribution. While the total revenue sum would be the same, the impact of who bears the burden would change. The property tax has been demonstrated to be far from progressive in the previous section of the report that addressed the array of problems attendant to property taxation. Perhaps an examination of the numbers involved would illustrate the options more clearly. Table 7-35 lists the summary of Nassau and Suffolk taxpayer incomes, taxable returns, and tax generated.

Several interesting conclusions can be immediately drawn from this table. First, the very close parallel of the two counties in the groupings from under 5,000 all the way to 49,999. It is only in the last two highest categories that Nassau draws sharply away from Suffolk. In fact, almost $7 billion less earned income in Suffolk occurs in these two groups. More to the point, two-thirds of the total income tax revenue raised in Nassau County, and one-half raised in Suffolk County come from the two highest income groups, even though they only comprise 21% and 18% of the taxpayers respectively. This is a clear indication of the progressivity of the income tax. The incidence of property and sales tax impacts are not similar (Refer to Pages 3 through 11).

Table 7-37 lists the sales and property tax revenues raised in each county for the year 1987. The portion of the sales tax raised for the state is not included.

This table clearly indicates the importance of the sales tax for county government operations. The sales tax revenues in both counties exceeded that derived from the property tax. If the sales tax was not available, the county share of the overall property tax receipts, which amount to approximately 23 percent for Nassau County and 20 percent for Suffolk County, would rise to more than 46 percent

TABLE 7-35
New York State Personal Income Tax - 1987

	# Respondents	*Total Income*	*Tax Liability**	*Tax Receipts*
Nassau	632,619	$25,588,587,000	$25,001,677,000	$1,458,718,000
Suffolk	591,242	$18,907,379,000	$18,367,999,000	$950,198,000
TOTAL	1,223,861	$44,495,966,000**	$43,369,676,000	$2,408,916,000

*There is approximately $1 billion of non-taxable income.
** It is interesting to note that Nassau and Suffolk taxpayers earned one-fifth of total income in the entire state.

TABLE 7-36
Nassau and Suffolk Personal Income by Class

	NASSAU		*SUFFOLK*	
Class	*#*	*Total Income*	*#*	*Total Income*
Under $500	96,000	$23,800,000	91,000	$23,100,000
5 - 5,999	16,700	92,000,000	16,000	89,000,000
6 - 7,999	30,000	209,000,000	29,000	200,000,000
8 - 9,999	26,000	235,000,000	26,000	234,000,000
9 - 14,999	60,000	744,000,000	59,000	742,000,000
15 - 19,999	56,000	983,000,000	55,000	956,000,000
20 - 24,999	48,500	1,088,000,000	46,000	1,029,000,000
25 - 49,999	161,000	5,842,000,000	162,000	5,897,000,000
50 - 99,999	103,000	6,909,000,000	91,000	5,949,000,000
100 - over	34,000	9,250,000,000	16,000	3,581,000,000
TOTAL	633,000	$25,589,000,000	591,000	$18,907,379,000

TABLE 7-37
Property and Sales Tax Revenues - 1987

	NASSAU COUNTY		*SUFFOLK COUNTY*	
	Property Tax	*Sales Tax*	*Property Tax*	*Sales Tax*
County	$439,391,000	$446,503,000	$329,996,000	$366,902,000
School Dist.	1,048,386,000	—	956,202,000	—
Towns	224,909,000	—	250,633,000	—
Villages	128,162,000	—	32,262,000	—
Cities	17,468,000	—	—	—
Fire Dist.	26,220,000	—	47,600,000	—
TOTAL	$1,886,535,000	$446,503,000	$1,613,700,000	$366,902,000

TABLE 7-38
Property Tax for School Districts and Revenue Generated from Income Tax Surcharge - 1987

	Total Tax Receipts (dollars)	*# Taxpayers over $50,000*	*% of Total*	*Total Income (dollars)*	*% of Total*	*Income Tax Paid* (dollars)*
Nassau County	$1,458,718,000	137,000	20	$16,000,000,000	66	$1,000,000,000
Suffolk County	950,196,000	107,000	18	9,000,000,000	50	500,000,000

*Estimated tax revenue derived from straight line calculation

and 40 percent respectively. In other words, the cost of county government operations is almost 85 percent of the local cost of school operations in Nassau County; and almost 74 percent in Suffolk County.

Income Tax Surcharge

The following discussion is entirely predicated on two objectives. The first is to identify a tax option that more equitably creates revenue for primary and secondary education in both counties. The second is to reduce the property tax burden for all resident taxpayers. It is fully recognized and acknowledged that a shift from one tax to another by itself does not produce net tax reduction - which is a prime mandate for this Commission - but a shift would produce tax relief for the numerical majority of homeowners, particularly those who are close to their financial limits under current property tax loads.

It must once again be clearly emphasized that there is a clear danger inherent in creating a new tax. Namely, the tendency on the part of those governmental units who receive the new form of revenue to be less than prudent in their expenditures. And so, past history has shown that while a new tax provides initial and long-term relief, i.e., the creation of the sales tax for both counties two decades ago, expenditures were allowed to rise so that pressure once again was placed on the property tax, bringing Long Island taxpayers to the current crisis in tax burden.

This means that efforts to contain spending at the county, school district, and town levels must remain the primary task.

If a 10 percent surcharge on personal income tax were levied on wage earners whose income exceeds $50,000 adjusted gross income, Nassau County would receive over $100 million, and Suffolk County over $50 million, based on 1987 earnings. This coincidentally is approximately 7 percent of the property taxes that were levied that year for school districts in Nassau County, and 5 percent for Suffolk. In other words, for every 1 percent surcharge on the income tax, there would be a 0.7 percent reduction overall in the property tax in Nassau and 0.5 percent in Suffolk, assuming that the new revenue would all be relegated for school costs. This is based on a straight line tax calculation. In reality those earning more than $50,000 pay a proportionately higher share of the property tax due to the progressive tax table. The actual relationships are closer to 1:1, or for every 1 percent surcharge, there would be almost a 1 percent reduction.

Table 7-38, based on the data from Tables 7-35, 7-36 and 7-37 illustrates the relationships.

If the surcharge revenue is used in conjunction with a regional finance plan for school districts (see Working Paper #7) then the money would add support to the districts with less than average wealth per pupil - allowing for improved services and programs in those districts. The balance of the districts would benefit by a lowering of the property tax. All in all, a more equitable tax arrangement.

CONCLUDING COMMENTS

The portion of the working paper titled "Property and Sales Taxes, 1960-1989: A Partial Analysis" identifies a half dozen major factors that have influenced the changes in the local tax revenue picture in the 1960-1989 period.

1. The growth of county population in Nassau and Suffolk has resulted in a growth of revenue needs, not only in relation to the level of increase but in terms of complexity and need for services with highly increased density. With the great slowing of such growth for many areas, this factor should not be important in the future, except for those few areas in which such increase results in needs for added school taxes.

2. The 1960 Suffolk County Charter, shifting governmental responsibilities from the towns to the county, not only increased the latter's immediate fiscal needs, but gave the county major responsibilities for responding to the needs generated by the large population growth after 1960. With more than thirty years of experience under the 1960 Charter, and adjustments to the higher population level, this combination of factors should no longer serve as a major source for increases in fiscal needs.

3. The program expansions mandated or offered by the federal government in the 1960s and 1970s — although heavily subsidized by federal and state aid — required local tax support and thus helped to increase local tax burdens. Major future expansions originating from this source do not seem imminent, unless a depression of the economy results in need for vastly increased welfare payments. In fact, as far as the federal influence is concerned, it is the policies on military spending in the area and on income taxes that may play major roles in generating changes in levels of local government revenue need.

4. State requirements for support of handicapped, learning disabled and problem students have been increased at the same time that state aid for educa-

TABLE 7-39
County, School District and Total Municipal Government Taxes as a Percentage of Personal Income Per Capita, Nassau and Suffolk Counties, 1960-1989

	NASSAU COUNTY			*SUFFOLK COUNTY*		
Year	*Total Taxes*	*School Dist. Taxes*	*County Taxes*	*Total Taxes*	*School Dist. Taxes*	*County Taxes*
1960	5.6	3.0	1.5	5.5	2.9	1.1
1961	5.8	3.0	1.6	5.2	2.8	1.0
1962	6.3	3.2	1.9	5.3	2.9	1.0
1963	6.6	3.4	1.8	5.9	3.2	1.3
1964	6.5	3.4	1.8	5.8	3.3	1.2
1965	6.4	3.3	1.8	6.4	3.5	1.4
1966	6.4	3.2	1.9	6.2	3.4	1.5
1967	6.7	3.3	2.2	6.5	3.4	1.7
1968	6.4	3.3	1.9	6.4	3.5	1.6
1969	7.1	3.4	2.2	6.9	3.6	2.0
1970	7.7	3.7	2.6	7.6	4.0	2.4
1971	7.3	3.9	2.9	8.0	4.4	2.3
1972	8.6	4.0	3.1	8.2	4.4	2.4
1973	8.5	4.0	3.0	8.6	4.5	2.7
1974	8.3	3.9	2.9	8.3	4.5	2.5
1975	8.7	4.0	3.2	8.7	4.7	2.6
1976	8.9	4.1	3.3	8.9	4.9	2.6
1977	8.8	4.0	3.2	9.2	4.9	2.8
1978	8.2	3.9	2.8	9.0	4.8	2.8
1979	7.9	3.7	2.8	8.7	4.6	2.7
1980	7.5	3.4	2.7	8.0	4.3	2.5
1981	6.9	3.2	2.4	7.7	4.1	2.3
1982	7.0	3.3	2.4	7.8	4.2	2.4
1983	7.3	3.3	2.7	8.2	4.1	2.7
1984	7.4	3.2	2.9	7.3	3.8	2.2
1985	7.6	3.2	3.0	8.0	3.7	3.0
1986	7.3	3.2	2.8	7.5	3.7	2.5
1987	7.2	3.2	2.8	7.6	3.7	2.7
1988	7.1	3.2	2.6	7.4	3.7	2.4
1989	7.5	3.4	2.8	8.0	3.9	2.7

tion in the counties have declined percentage wise. Now, the increased state requirements for general education may generate new revenue needs, even as the overall number of students declines. It is difficult at this point to estimate the outcome of these fiscally conflicting trends, but there is no doubt that the increase in past state requirements has been a major factor in increasing local tax revenue needs.

5. In recent years the state has assumed costs formerly carried by each county, such as courts, motor vehicles, etc. The extent to which there would be further assumption of program costs, such as those for welfare, or increased aid for major problems such as environmental pollution, medicaid, garbage handling, etc., is unknown. However, the effects of previous takeovers on county revenue needs were discernable, and in part contributed to stabilization of tax revenue in relation to personal income per capita.

6. The state of the economy is always a major factor. The recent rises in personal income per capita, until the current recession, while revenue needs were relatively stabilizing, points to a relative increase in economic well-being for county residents. However, the nationwide concerns on deficit impacts, recessionary trends, plus unease about new federal tax programs, and the local concerns about LILCO rate increases, create uncertainties that will have to be closely monitored at state as well as local levels of government. The drop in personal income tax receipts and sales tax revenues have

created unprecedented deficits throughout New York State and the end is not yet in sight.

7. In particular, the nature of increasing state mandated program costs such as Medicaid contributes very heavily to the burdens imposed on the county level governments. The Governor's recent proposal for an eventual takeover of the county obligations by the State in exchange for a portion of the local sales tax may provide local tax relief, since the cost of Medicaid has been rising three times faster than the sales tax receipts.

8. All local taxes as a percentage of personal income per capita in the counties have risen to over 8.0 percent — clearly one of the highest levels in the continental United States. Local taxation actually exceeds the imposition of the state income tax. See Table 7-39.

9. At the same time the Commission is seeking to discover methods of cutting local taxes in a direct fashion by consolidation, elimination of duplication of services among the three tiers of government—State, county and town—increased use of shared services, and the elimination or curtailment of agencies and/or programs, there is also an opportunity to reduce the property tax by creation of an income tax surcharge. If such a surcharge is properly designed and administered, the majority of property taxpayers would benefit.

....Chapter Eight

School Operations Nassau and Suffolk Counties

Note:

This Chapter was originally Working Paper No. 9

SCHOOL OPERATIONS

Preface

Working Paper 9 which concentrates on primary and secondary education on Long Island is one of a ten set series of working papers that have been prepared as a guide to the Commission for its deliberations in preparing the final report Financing Government on Long Island.

In one sense it is the equivalent of the eight papers that preceded it in importance, because school expenditures and property taxes required to finance education exceed the combined taxes of town, village and county governments.

If tax relief for Long island property owners is to be achieved, savings must be realized in school operations. It is equally important that the delivered quality of education not suffer in the process.

The purpose of this paper is not to bash the educators. However, in the conduct of this study a number of issues and questions did arise that warranted comment on. Two critical reports were submitted for consideration by the staff. The first was prepared by Senators Galiber, Halperin, and Perry entitled Is This Any Way To Run a School System? released on April 16, 1991. This report concentrated on Long Island school operations. The second was a Special Report published by the Public Policy Institute entitled The $11 Billion Mystery., released in February 1992. This report addressed the New York State education budget. The summaries are shown in the following tables.

Long Island Administrative Costs Waste State Tax Dollars

1. Long Island School Districts employ more highly paid administrators, (those paid $70,000 or more) than New York City and the rest of the State, combined. Suffolk County districts employ 455 administrators and Nassau County districts employ 365 - a total of 820. New York City employs only 176 such administrators and the rest of New York State employs 627.

2. As the student enrollment in Long Island School Districts decreased by 14%, between the 1983-84 and the 1989-90 school years, the number of highly paid administrators increased by 521%, 792% in Suffolk County and 351% in Nassau County.

3. There were 90% fewer students served by each highly paid administrator in Suffolk County and 81% fewer students for each highly paid Nassau County school administrator in the 1989-90 school year compared with the 1983-84 school year.
   - In Suffolk County, the student load was 474 students per highly paid administrator and in Nassau County the student load was only 461 students per such administrator, during 1989-1990.
   - In New York City, each highly paid administrator served 5,216 students in 1989-90, and each equivalent administrator in the rest of the State served 2,442 students.

4. The average ratio of professional staff supervised by each of these highly paid administrators is seven times lower in the Long Island School Districts than in the rest of the State.
   - And, it is ten times lower than the ratio of highly paid administrators supervising professional staff in New York City.

5. The central administrative expenditures per pupil in Long Island School Districts averaged $314 in Nassau County and $271 in Suffolk County during the 1988-1989 school year, way above the State average.
   - The wealthier districts in Nassau County paid 76% more than the statewide average and the wealthier Suffolk County districts paid 242% more than the statewide average.
   - New York City has one of the lowest rates of central administrative expenditures per pupil; $167, which is 20% below the statewide average.

Source: - Galiber, Halperin, and Perry, *Is This Any Way To Run a School System?* April 16, 1991, p. 1.

Executive Summary

Overview: An Old Mystery; A New Agenda

Why hasn't the $11 billion we've added to the education budget in New York since 1980 produced better results? The answer: our education system has focused on more rules and requirements, more oversight and more bureaucracy. Not on results.

SECTION 1. *The 1980s Reforms: Boom and Bust.*

Initial school reforms focused on the misconception that if you insisted on more schooling, you'd get more learning. There was a surge of mandates — and of money. Bureaucracy grew; special programs grew.

SECTION 2. *The $11 Billion.*

The new money doesn't seem to have made a dent in our schools' problems. Where did it go? Besides administrative expenses, transportation programs and the like, much of the new money was eaten up by special services, or by programs for the growing number of students classified as handicapped.

SECTION 3. *The Results.*

The results in our schools are showing few, if any, signs of improvement — yet the kinds of skills and knowledge our young people will need in the competitive world of the future are growing more complex every day.

SECTION 4. *Non-Public Schools.*

Putting aside the cacophonous debate over using tax dollars in non- public schools, we can see that these schools offer some lessons for the public schools in how to get good results, and for less money.

SECTION 5. *The New Debate.*

When the first wave of reform-by-regulation failed to do the job, analysts looked more closely at what makes good schools tick. Some of the answers: focus; leadership; autonomy; high standards; and an orientation towards results.

SECTION 6. *New Yorkers Lead.*

Some of the best examples of how a new, results-oriented education system can do the job are working every day in New York State.

SECTION 7. *A New Compact for Learning.*

The State Board of Regents has gotten the message, and adopted a reform program designed to loosen the reins of local schools and set their sights on results. The key question now is: will this new approach really be implemented in practice?

Source: - The Public Policy Institute of New York State, Inc., *The $11 Billion Dollar Mystery*, February 1992, Albany, N.Y.

These two reports raise a host of significant questions. The answers to these questions may generate real savings and also contribute to the improvement in overall operations and educational quality. The objective is not to find fault, but to find remedies. One obvious area of improvement is in the archaic quiltwork of state aid formulas. Another is in the need for sensible consolidation of districts. Assessment practices and total reliance on the property tax for local support of education is a third concern. Great disparity between wealthy and poor districts must also be addressed. The tax collection calendar which is out of sync with the school calendar necessitates costly short-term borrowing which could be resolved with a 2+2 plan.

The staff also reviewed two other reports published by the New York State School Boards Association and the New York State United Teachers Union — What's Right With Long Island Education and Speaking Up For Long Island Education — which stressed the generally high level of student attainment. The challenge therefore is whether or not we can maintain and enhance the delivery of quality education and also reduce the financial stress on Long Island taxpayers.

This paper contains five major segments that if implemented will enable the accomplishment of both goals. They are:

1. An Analysis of school expenditures.
2. An Evaluation of consolidation options.
3. A restatement of pertinent "Salerno" Commission recommendations.
4. An Analysis of regional finance options.
5. An Analysis of BOCES operations.

Part One: ANALYSIS OF SCHOOL EXPENDITURES

Introduction

Education is quickly becoming the most primary of all public concerns. A broad range of issues, such as the drugs and violence in our schools, increasing apathy of students, lack of qualified and motivated teachers and other resources, excessive bureaucracy in the school system, high illiteracy rates among adults and students, and many others, underscore the need to consider the way with which our school system educates our youth. Debates no longer center on the questions, such as if reforms should take place in the American educational system, but instead focus on what types of reforms must take place. As a matter of public policy, the structure of the educational system, and of the schools that provide the services are of primary concern. In the face of a sluggish economy, and limited resources, the citizens of each and every community are likely to realize a greater responsibility to participate in the choices of public policy, and accept the consequences of those very difficult choices. One particular issue related to education that touches nearly every taxpayer, and will serve as the subject of this project, is the funding of local schools.

Whether by paying property taxes, or even other state, local, and federal taxes, most taxpayers have a financial stake in our educational system. On one hand, the American public seems to be willing to pay the bill for education. For example, many residents turn out in local elections in order to vote on school budgets or bond proposals that may ultimately effect the level, as well as the amount of property taxes residents devote to funding local schools. On the other hand, some might argue that the level of funding has not kept up with growing societal demand to expand the current curriculum to include educating today's students about many of societal concerns, such as issues of morality, AIDs prevention, drug abuse, and many others. A balance must be struck between available resources and the educational needs of today's youth.

This brings us to the purpose of this project. The Long Island region has been the recipient of attention due to high expenditure levels for education. For example, some research has pointed to the numbers of "high-priced" school administrators in Nassau and Suffolk counties when compared to the rest of the state (Galiber, Halperin, & Perry, 1991). Other research at the local level, such as a 1980 report from the Committee on Education and Local Government Council on Elimination of Waste and Duplication, has focused attention on improving the efficiency and effectiveness of education programs through consolidation (i.e., reorganization or unification of school districts with smaller student enrollments into fewer, yet larger school districts under the assumption that larger districts are more likely to treat all equally and operate more efficiently and effectively).

Consistent with the previous research, the concern of this project is with the financing of K-12 education within the Long Island area. More particularly, however, this project will provide a detailed analysis of funding and enrollment levels in the Long Island area over time. The theoretical model for the current analysis comes from the School Consolidation Report: County of Suffolk, New York, 1989, written by the members of the Education Committee of the County Executive's Council on the Elimination of Waste and Duplication (CEWD).

The theoretical assumption, as stated in the Committee's report, is that consolidation of several smaller school districts (those with less than 5,000 students) into fewer, yet larger districts (those with greater than 5,000), improves the educational environment by providing savings in operating costs, improved educational quality, maintain an even expand the operational functions of schools, and increase State incentives aids and thereby reduce property taxes. It should be noted, however, that while other scholarly research provides some additional evidence that links school performance and academic achievement to school size, much of the evidence is conflicting. For example, recent research by Chubb and Moe (1990) suggests that all other factors held constant, larger schools tend to have moderately higher levels of academic achievement and more effective school organization, yet the relationship is often weak or hidden by other factors not included in the research.

The reason behind the "bigger is better" argument is a fairly obvious one of economic resources. For example, larger schools have a greater concentration of resources, from which they will enjoy greater advantages primarily in the form of specialization, diversity and economics of scale. On the other hand, critics of the argument increasingly emphasize the disadvantages — fragmentation, alienation, and the lack of community.

Rather than contribute to the controversy surrounding the advantages and disadvantages of school size, this study is more limited to a concern with the economics of school consolidation and the potential savings of tax dollars as a result of redistricting schools to include larger enrollment of ap-

proximately 5,000 students or greater. For example, as stated in the Committee on Education's report, as a result of consolidation there is likely to be a reduction the amount of bureaucratic redundancy, and fractionated authority that takes place within and across many of the smaller districts. For example, across smaller schools there is likely to be greater overlap and redundancy in many administrative functions, such as transportation, and central administration.

Furthermore, the educational opportunities for students from smaller districts are likely to be expanded as they begin to attend schools with a greater concentration of precious resources. Thus, the fears of smaller districts, such as the loss of representation and autonomy, are often seen as rather small when compared to the greater fiscal benefits and improved quality of education as a result of thoughtful consolidation. It should be reiterated, however, that this project is limited to the economics of consolidation, rather than issues of academic achievement.

The data for this project will span three decades of enrollment and expenditure figures as provided by the State Education Department, Information Center on Education. This analysis will provide some evidence as to trends in expenditures within the Long Island region (i.e., all school districts in Nassau and Suffolk counties), as well as how the region compares with other areas of the state (e.g., Westchester, Dutchess, Orange, and Rockland). Based on this approach, the format of this presentation will first discuss trends of expenditures in all school districts within Suffolk county between 1970[1] and 1989. Next, the enrollments and expenditures of Suffolk county will be compared to its closest geographical neighbor, Nassau County. Finally, attention will turn to providing greater detail to the spending levels of other counties similar to Suffolk and Nassau counties, as well as the enrollments and expenditures of the total State and the State controlling for New York City.

According to the 1989-90 summary of Expenditures per Enrolled Pupil provided by the State Department of Education, Nassau and Suffolk counties combine to make the highest spending region in the state in total expenditures per enrolled pupil ($10,122 per enrolled student), and nearly $2,500 more per student than the total figure for the state ($7,633 per enrolled student). Although neither county alone was the highest, Nassau ranked fourth, and Suffolk ranked fifth highest among all counties in the state. In fact, comparing different regions of the state, the Nassau-Suffolk Region ratio was nearly 25% higher than the total state, and over 41% higher than the Southern Tier-West Region[2], which expended the lowest dollars per pupil in the state. Looking back to 1970, however, the figures indicate that the disparity between the Long Island region and the rest of the state was much smaller. In fact, somewhat comparable data indicates that the Long Island region ($1,687 per enrolled student) was only about 10.7% more than the total state in expenditures per pupil ($1,505).

As further means of comparison, in 1970 the Nassau-Suffolk region combined to make up 20.43 percent of the total expenditures of the state with only 18.23 percent of the total enrolled students in the state. In 1989, however, while the percentage of the state's expenditures remained fairly constant (20.07%), the percentage of the total state's students enrolled in the Region's schools dropped to 8.51 percent, or a decrease of over 53 percent. In sum, the evidence suggests something unique about Suffolk and Nassau counties that tend to increase the resources devoted to each student as compared to most other counties of the state, and that these differences have tended to increase over time. In an attempt to identify this uniqueness, the focus of this study will provide more detailed analyses of the enrollments, total expenditures, and expenditures within specific functions of Suffolk county school districts.

Suffolk County School Districts

Enrollment and Expenditures

Since the early 1970s, Suffolk county has enjoyed substantial growth in terms of the economy and the number of people who have moved into the county. For example, census data indicated that the population in Suffolk has risen form 1.127 million in 1970 to 1.284 million in 1980, and 1.321 million in 1990. Student enrollment in the County's schools, however, does not necessarily reflect a similar growth pattern, but instead represents a demographic pattern of an older population with fewer school aged children. As

[1] Hereafter, discussion of time will take place in terms of school years. For example, 1970SY will equal the 1970-1971 academic year.

[2] The Southern Tier-West (ST-West) region consists of Allegany, Cattagaugus, and Chautauqua counties. Caution should be used, however, when comparing the ST-West region to the Long Island Region, since the enrollment for the ST-West region is less than 14 percent of the Long Island region.

Figure 8-1 indicates, enrollment in Suffolk county schools reached its peak in the 1970s, and been on a consistent decline since 1980. In terms of actual numbers, the figures on the first row in Table 8-1a indicate that the total kindergarten through the twelfth grade (K-12) enrollment in Suffolk county has been consistently declined at an average rate of over three percent since 1980, a reduction of over fifty-three percent or 115,233 students since 1975.

Furthermore, the total expenditures listed in the bottom row of Table 8-1a, indicate that while the K-12 enrollments tend to consistently decline over the past decade, expenditures typically increase over the same period of time even when controlling for the effects of inflation[3]. In fact, total expenditures tend to increase over two percent each year since 1980, and a total increase of 16.5 percent, or over $267 million since the 1975-76 school year.

Combining enrollments and expenditures, the bottom row of Table 8-1b indicates that the cost per student have been increasing at a rather alarming rate. Since 1980 until the 1989 school year, the total cost per student increases on the average of over five percent per year. Moreover, since 1975 until 1989 the cost for educating a student in Suffolk county increases over 45 percent or over $3,400 per enrolled student. Furthermore, this trend grows at a rate of nearly $300 per student per year since 1980. As a simple means of comparison, this rate of increase is nearly double the rate of inflation. Figure 8-2 gives a graphic representation of the trend while controlling for inflation. The one exception in this general trend in expenditure growth is 1989, which has a very slight decline of less than one-half of one percent, or $26 per student.

In sum, although the total cost per student decreases slightly from 1988 and 1989, the trend suggests a growing concern for the taxpaying population of Suffolk county. In short, as enrollments tend to decline over the last two decades, the cost of operating the schools in Suffolk county increase at a rather dramatic rate of over 48 percent, even when controlling for inflation.

Previous research suggest that excessive spending may be in evident in one or more specific functions within school districts. For example, in their analysis of administrative spending in Long Island Schools, State Senators Joseph Galiber, Donald Halperin, and John Perry (1991) targeted the ratio of Long Island's "highly" paid administrators per students over which they administrate, as a principle source of excessive spending in education. Although this project does not focus on expenditures for school administrators, it does, however, recognize the importance of considering the cost of the expenditures within the different functions of operating schools in Suffolk county.

In this study, expenditures are divided into eleven functions. This break down of expenditures into the various functions of school districts is consistent with those provided in The New York State Education Department annual summaries. The eleven functions are as follows (see Appendix A for a more detailed description of functions):

General and Debit Service Funds

1. Board of Education
2. Central Administration
3. Regular Day School
4. Special Schools
5. Community Services
6. Transportation
7. Operation and Maintenance of Plant
8. Undistributed Expenditures
9. Debit Service
10. Interfund Transfers
11. Federal Aid Fund Expenditures

Returning to of the data presented in Tables 8-1a, b, and c will provide further evidence for the discussion of the expenditures within the different functions of school districts. A quick examination of the Table 8-1a suggest that spending levels tend to increase at a fairly constant rate over time in nearly all of the County's school functions. For instance, by examining Table 8-1a, and comparing the changes from one year to the next within most of the school functions, one can see that with few exceptions the general trend is for an increase in costs per student. In other words, while the total costs per students tend to rise over time, so do the costs among many of the functions of school districts. This is not surprising, however, since all of these functions contribute to the total cost per student, which also exhibits the trend of higher costs per student over time.

There are, however, a few exceptions to this trend. Perhaps the most notable of which is present when comparing the figures in Table 8-1a for 1975 to those of 1980. In this case, expenditures in six of the eleven functions in 1980 are lower than in 1975. As the results of further analysis will support, however, rather than merely a reduction in costs, these expen-

3 Consistent with the other studies presented in this project, all expenditures will be held constant to 1983 dollars. For example, a dollar spent in 1983 would be worth just over $2.42 in 1970, and only about 72 cents in 1990.

TABLE 8-1
Suffolk County: Expenditures; Cost per Student; Percent of Costs

Table 1-a — **Expenditures (in thousands)**

	1970	1975	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Enrollment	309,470	331,183	283,775	273,145	263,569	254,310	246,585	238,963	233,735	227,414	221,151	215,950
Board of Education	4,447	5,092	5,013	4,888	4,933	4,554	5,458	5,631	5,780	6,140	6,560	6,861
Central Administration	29,677	31,429	28,506	27,712	29,324	30,320	31,932	34,756	37,102	39,489	41,761	41,556
Regular Day School	681,391	768,140	725,283	711,211	727,906	751,048	775,706	806,861	853,034	889,025	919,667	937,237
Special Schools	5,747	8,409	6,962	5,553	4,488	4,873	5,671	6,698	5,500	6,535	7,493	7,379
Community Service	546	928	767	782	780	888	920	924	885	1,004	1,061	995
Transportation	48,056	48,338	67,892	69,355	71,532	72,108	72,579	75,211	88,963	94,396	94,908	93,556
Oper. and Maint. of Plant	102,459	119,369	130,245	125,860	122,486	125,491	125,946	125,594	127,428	132,162	135,018	132,405
Undistributed Exps	161,360	218,130	250,790	256,079	264,171	277,874	290,415	311,786	319,782	331,252	330,168	273,963
Debt Service	142,335	131,963	93,518	98,168	95,612	80,090	82,222	73,486	72,702	73,919	74,236	73,549
Interfund Transfers	5,330	5,191	5,917	6,248	9,601	11,219	10,412	9,400	13,370	14,470	17,300	14,531
(subtotal)	1,181,361	1,336,998	1,314,718	1,305,859	1,330,840	1,358,471	1,401,264	1,450,350	1,524,551	1,588,394	1,628,173	1,582,035
Special Aid Expenses	17,589	16,331	23,397	19,493	17,526	19,103	20,946	22,370	20,930	29,057	37,227	38,713
Total	1,198,952	1,353,331	1,338,115	1,325,352	1,348,365	1,377,575	1,422,210	1,472,721	1,545,482	1,617,452	1,665,401	1,620,749

Table 1-b — **Cost per student per function**

	1970	1975	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Board of Education	14	15	18	18	19	18	22	24	25	27	30	32
Central Administration	96	95	100	101	111	119	129	145	159	174	189	192
Regular Day School	2,202	2,319	2,556	2,604	2,762	2,953	3,146	3,377	3,650	3,909	4,159	4,340
Special Schools	19	25	25	20	17	19	23	28	24	29	34	34
Community Service	2	3	3	3	3	3	4	4	4	4	5	5
Transportation	155	146	239	254	271	284	294	315	381	415	429	433
Oper. and Maint. of Plant	331	360	459	461	465	493	511	526	545	581	611	613
Undistributed Exps	521	659	884	938	1,002	1,093	1,178	1,305	1,368	1,457	1,493	1,269
Debt Service	460	398	330	359	363	315	333	308	311	325	336	341
Interfund Transfers	17	16	21	23	36	44	42	39	57	64	78	67
(subtotal)	3,817	4,037	4,633	4,781	5,049	5,342	5,683	6,069	6,523	6,985	7,362	7,326
Special Aid Expenses	57	49	82	71	66	75	85	94	90	126	168	179
Total	3,874	4,086	4,715	4,852	5,115	5,417	5,768	6,163	6,612	7,112	7,531	7,505

Table 1-c — **Percent of Costs to Total Expenditures per Year**

	1970	1975	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Board of Education	0.4%	0.4%	0.4%	0.4%	0.4%	0.3%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
Central Administration	2.5%	2.3%	2.1%	2.1%	2.2%	2.2%	2.2%	2.4%	2.4%	2.4%	2.5%	2.6%
Regular Day School	56.8%	56.8%	54.2%	53.7%	54.0%	54.5%	54.5%	54.8%	55.2%	55.0%	55.2%	57.8%
Special Schools	0.5%	0.6%	0.5%	0.4%	0.3%	0.4%	0.4%	0.5%	0.4%	0.4%	0.4%	0.5%
Community Service	0.0%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Transportation	4.0%	3.6%	5.1%	5.2%	5.3%	5.2%	5.1%	5.1%	5.8%	5.8%	5.7%	5.8%
Oper. and Maint. of Plant	8.5%	8.8%	9.7%	9.5%	9.1%	9.1%	8.9%	8.5%	8.2%	8.2%	8.1%	8.2%
Undistributed Exps	13.5%	16.1%	18.7%	19.3%	19.6%	20.2%	20.4%	21.2%	20.7%	20.5%	19.8%	16.9%
Debt Service	11.9%	9.8%	7.0%	7.4%	7.1%	5.8%	5.8%	5.0%	4.7%	4.6%	4.5%	4.5%
Interfund Transfers	0.4%	0.4%	0.4%	0.5%	0.7%	0.8%	0.7%	0.6%	0.9%	0.9%	1.0%	0.9%
(subtotal)	98.5%	98.8%	98.3%	98.5%	98.7%	98.6%	98.5%	98.5%	98.6%	98.2%	97.8%	97.6%
Special Aid Expenses	1.5%	1.2%	1.7%	1.5%	1.3%	1.4%	1.5%	1.5%	1.4%	1.8%	2.2%	2.4%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Figure 8-1 **Suffolk County Enrollment**

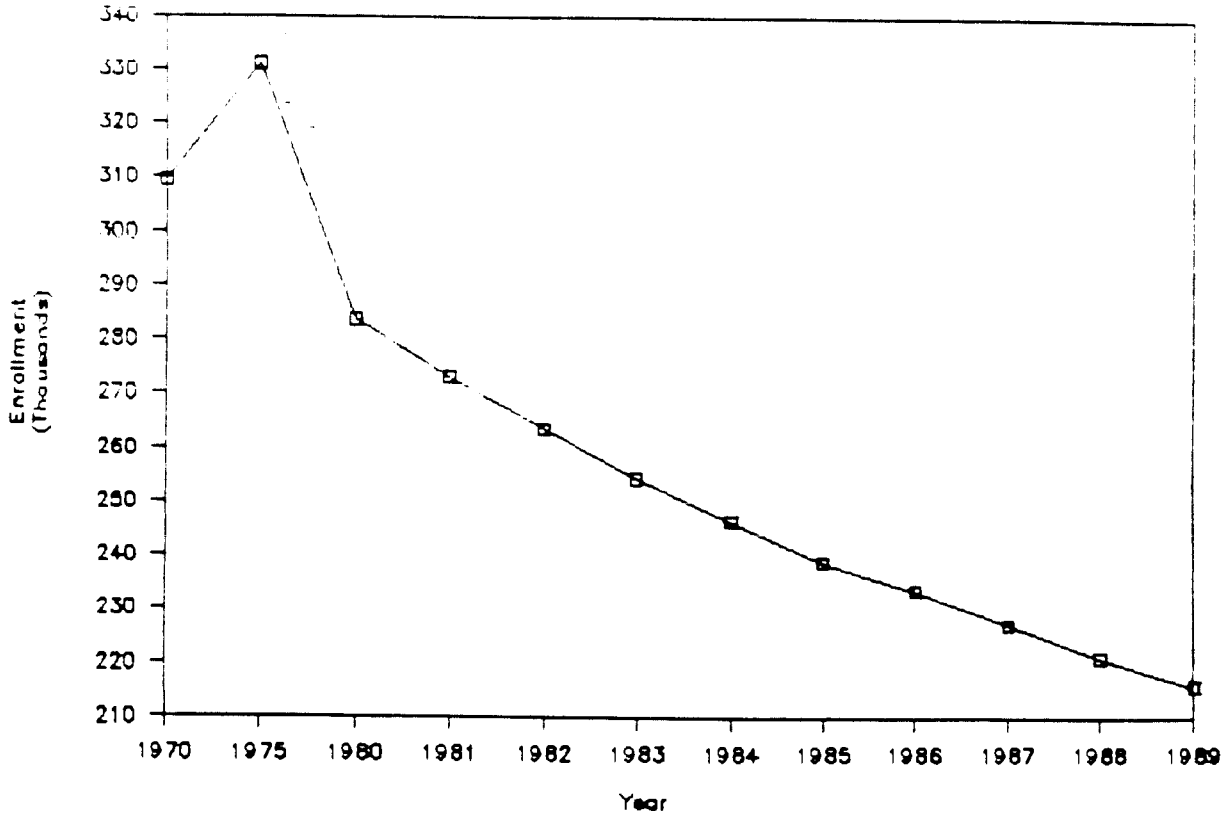
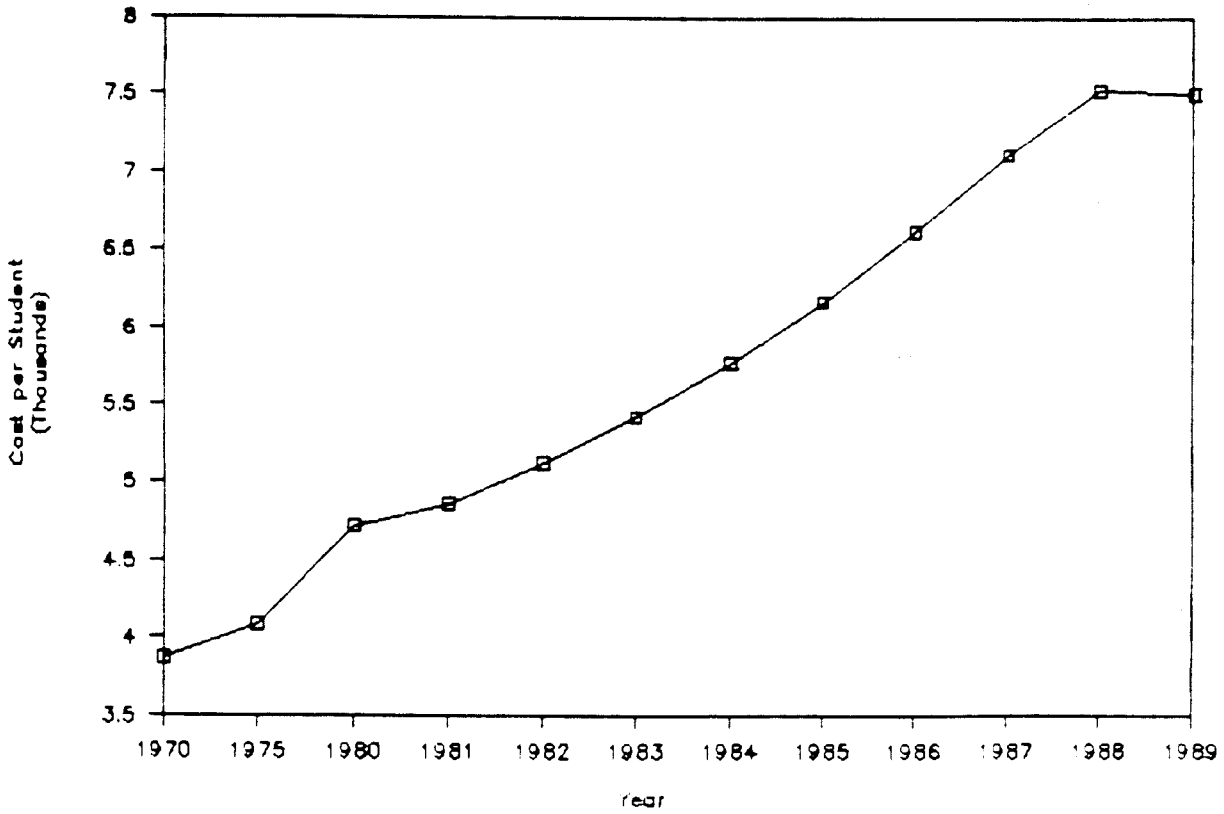


Figure 8-2 **Suffolk County Cost per Student**



diture decreases reflect a marginal response to a substantial enrollment reduction. In fact, while enrollment decreases between 1975 and 1980 by over 14.3 percent, total expenditures only decrease by just over 1.1 percent. Furthermore, by looking at the bottom row of Table 8-1b, the total cost per student indicates a very consistent increase from each year to the next, further evidence as to increasing expenditures for each enrolled student in Suffolk county.

The data presented in Tables 8-1b and 1c indicate several other fluctuations worth further attention. For instance, several of the school functions seem to have fluctuated in 1981, when compared to other observations in the time series. For example, as Table 8-1c indicates the ratio expenditures for regular classroom functions to total expenditures dip to a low in 1981 (53.7%), and then rise to a high in 1989 (57.8%). However, considering the expenditure cuts of 1989 in many other school functions, such as the undistributed expenses (e.g., central storeroom, central printing and mailing, and data processing), it is difficult to determine whether the proportion of expenditures devoted to the classrooms rises relative to other functions, or if expenditures for regular day school functions are just more resistant to the cuts observed in other school functions.

In addition to instruction in regular day school, other school functions where costs per student increase somewhat substantially are the transportation function costs, special aid expenditures, and interfund transfers. For example, transportation costs increase from a low of 3.6% of total expenditures in 1975 to 5.1% in 1980, and then to a high of 5.8% of the total in 1988, which translates into an increase of $45 million. Other school functions showing a similar pattern are special aid expenditures, from 1.2% in 1975, to 2.4% in 1989 or an increase of over $22 million, and interfund transfers, from 0.4% in 1975 to 1.0% in 1988 or an increase of over $12 million.

As with the regular school functions, however, the same problem with interpreting these increases is encountered. In other words, on the basis of these figures alone it is not clear if expenditures in the above school functions increase as a factor of increased priorities (i.e., increase devotion of resources), or as a factor of a trend toward increasing overall expenditures per student, with no clear focus on one specific function or another.

Examining the proportions over time of expenditures devoted to the operation and maintenance of school plant facilities and the undistributed expenses, such as central storeroom, central printing and mailing, and data processing, suggest a somewhat clearer trend. For example, the ratio of expenditures for operation and maintenance of schools to total costs rises from 8.5% in 1970, to 9.7% in 1980, and then drops to 8.2% by 1989. This might suggest that some support facilities for schools were expanded in response to the boom of student enrollment in the 1970s, and then declined as do enrollments.

The one function that seems to decline both in terms of actual dollars and in percentage of total costs over the time period of observations is the debt service, which includes payments on term and serial bonds, as well as capital, bond anticipation and other budget notes. This may suggest that Suffolk county has reduced its spending on capital, such as the construction of buildings, or refurbishing of old ones.

In sum, the evidence presented in Tables 8-1a, b, and c is inconclusive in detecting any specific trend in expenditures. For example, it is uncertain whether the ratios of specific function to the total costs fluctuate as a factor of a tendency to focus spending on one school function at the cost of others, as a factor of the general tendency for increasing costs for all functions over time, or in response to some other factor, such as the failure to correct expenditure levels in response to declining enrollments. The major trend that can be extrapolated from the Tables, especially from the data presented in Table 8-1b, is that declining school enrollments and increasing spending seems to result in escalating total costs per student, as well as higher costs per student in nearly every school function. The result is an increase of the total cost per student from $3,874 in 1970, to $7,505 in 1989, which translates into an increase of $3,631 per student or a total increase of over $784 million more devoted to the county's schools than during the 1970s when enrollments are much higher.

Given that previous research also notes that expenditures tend to grow as higher as enrollments decline, some attention has focused on the spending in certain sizes of districts. As previously noted, the theory behind this research, although less than conclusive, is largely economic, i.e., schools with greater enrollments are more able to offer greater opportunities for students, less bureaucratic redundancy, and greater cost efficiency, than school districts with smaller enrollments. With this in mind, the focus on Suffolk county will now expand to consider the expenditures within the enrollment size of school districts.

Costs by Size of School Districts

One of the basic resources thought to be related to school performance is school size. Although the "bigger is better" theory is not without its critics (see Bidwell, & Kasarda, 1975; Friedkin & Necochea, 1988; Powell, Farrar, & Cohen, 1985 for reviews),

much of the evidence in the literature provides support for the argument (see Chubb & Moe, 1990). When compared to schools with fewer students, it seems that schools with many students may be more able to take advantage of the "economics of scale" when it comes things such as capital investments (e.g., books buildings, computers, and buses) and administrative costs. In addition, larger schools are likely to be better able to exploit opportunities for division of labor and specialization, providing each student with a curriculum and instruction closely matched to students needs, which ultimately enhances student achievement, all other factors held constant (Chubb & Moe, 1990). Just to reiterate, however, the purpose of this study is not to contribute to either side of the debate on the relationship between academic performance or organizational effectiveness and school size, but as an economic analysis of expenditures within and across different size schools in Suffolk county.

In order to analyze the influence of size of school district enrollments on the school expenditures over time, this study aggregates Suffolk county school districts into the following six categories measuring school size:

1) districts with special education or special act schools[4],

2) districts with less than Kindergarten through twelfth grade (K-12) instruction provided,

3) districts with K-12 enrollment greater than, or equal to 5,000,

4) districts with K-12 enrollment between 4,999 and 2,500,

5) districts with K-12 enrollment between 2,499 and 1,200, and

6) districts with K-12 enrollment less than or equal to 1,199.

First, the number of districts (column 1) along with the average of the districts' enrollment (column 2) are calculated within each of the six categories. Next, costs per student are calculated by averaging the costs per student (expenditures/enrollment) for each school district within each of the six categories, and for each of the eleven school functions as well as the totals. Finally, districts' average total expenditures per student and for each of the eleven school functions is calculated within each district size category for the years 1970, 1980, and 1989. The results of this analysis are presented in Table 8-2.

District Enrollment in Suffolk County Over Time

Given the benefits of larger school enrollments, it seems likely that school districts might consider size as an important organizational tool to increase efficiency and effectiveness. One way to ensure higher enrollments is to eliminate smaller, more expensive districts by consolidating them with other districts, resulting in fewer districts, yet with higher enrollments. For example, in light of the declining enrollments in most of Suffolk county's school districts, public officials might be more likely to combine smaller districts, where drops in enrollments have an even bigger impact on expenditures and opportunities for students, with other school districts in order to create larger, more beneficial schools. No doubt, there are likely to be situations were consolidation of school districts is not feasible, due to geographic proximity, or other logistical reasons. With the promise of lower costs and gains in student achievement, policy incentive supports larger district size.

Returning to Table 8-2, however, the results seem to run contrary to what we might expect according to the incentives related to larger school districts. Examination of the numbers of schools within each of the five different size categories (column 1), the 1970 figures indicate that only 32.9 percent of the County's school districts have K-12 enrollments greater than 5,000 students, while nearly 14 percent have K-12 enrollments less than 1,200. Yet, the figures indicate that even in 1970 over 77 percent of Suffolk county's students were enrolled in districts with 5,000 or more students.

Although the figures for 1980 indicate little, if any movement toward districts with larger enrollments, the 1989 figures clearly indicate an substantial increase in districts with smaller enrollments. For example, the ratio of districts with enrollments over 5,000 over the total number of districts in that year drops by over 12 percent, or 9 districts, while the number of districts with K-12 enrollments less than 2,500 increases. Furthermore, when compared to the 1970 figures, the average enrollments listed within each district size category decreases. In fact, the total average enrollment per district in 1989 is approximately 73% of the 1970 average.

[4] The purpose of this category is for control purposes only. In other words, because of the smaller total enrollments and increased resource demands of students attending these types of schools, such as special facilities, or specially trained teachers, their inclusion would be likely to bias the results, especially when including them with other districts with smaller enrollments, yet without the particular needs of these special education programs

TABLE 8-2
Costs per Student by Function by Size of School District, Suffolk County, 1970, 1980, 1989 (1983$)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
SUFFOLK (89)															
Special Ed. or Act	1	90	182	1,173	9.026	0	0	23	2,873	3,033	0	0	16,310	589	16,899
Less than K-12	17	288	287	514	9,893	11	19	1,234	956	2,402	471	57	15,833	81	15,914
Enroll Avg GT 5k	15	7,970	22	160	4,205	36	4	428	604	1,205	352	63	7,077	187	7,264
Enroll 4,999 to 2.5k	19	3,614	35	218	4,426	30	2	443	606	1,328	328	72	7,487	176	7,663
Enroll 2,499 to 1.2k	10	1,655	66	299	4,942	43	22	431	874	1,609	311	48	8,644	183	8,828
Enroll LE to 1,199	9	690	77	390	5,699	62	5	572	717	2,045	435	425	10,425	135	10,560
Mean of Districts	—	3,042	104	323	5,985	32	10	638	773	1,713	374	107	10,059	157	10,216
TOTAL COUNTY	71	215,950	32	192	4,340	34	5	433	613	1,269	341	67	7,326	179	7,505
SUFFOLK (80)															
Special Ed. or Act	1	80	126	1,544	5,917	88	0	22	2,393	2,485	0	0	12,575	1,332	13,908
Less than K-12	17	270	166	434	8,193	7	12	1,134	687	1,073	276	81	12,063	79	12,129
Enroll Avg GT 5k	25	8,718	15	94	2,518	26	2	228	455	885	315	24	4,562	78	4,640
Enroll 4,999 to 2.5k	11	3,641	18	114	2,595	13	2	233	467	867	361	8	4,678	100	4,778
Enroll 2,499 to 1.2k	10	1,681	27	156	2,979	35	10	279	622	1,043	437	15	5,604	107	5,711
Enroll LE to 1,199	8	664	90	352	3,766	15	3	351	655	1,311	580	23	7,145	109	7,254
Mean of Districts	72	3,941	64	238	4,130	20	6	462	584	1,022	357	33	6,915	106	7,019
TOTAL COUNTY	—	283,775	18	100	2,556	25	3	239	459	884	330	21	4,633	82	4,715
SUFFOLK (70)															
Special Ed. or Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Less than K-12	22	298	94	207	4,859	66	11	467	377	692	512	73	7,360	45	7,405
Enroll Avg GT 5k	24	9,946	12	90	2,151	12	1	148	321	512	469	15	3,731	45	3,776
Enroll 4,999 to 2.5k	12	3,977	19	105	2,259	19	1	140	335	543	444	20	3,885	89	3,974
Enroll 2,499 to 1.2k	5	1,855	30	141	2,693	76	18	174	476	718	536	24	4,886	161	5,047
Enroll LE to 1,199	10	722	65	197	2,507	80	5	123	351	631	230	23	4,212	78	4,290
Mean of Districts	73	4,239	47	148	3,109	44	6	246	357	605	452	35	5,050	65	5,115
TOTAL COUNTY	—	309,470	14	96	2,202	19	2	156	331	522	460	17	3,817	57	3,874

(1) Number of Schools
(2) Enrollment (K through 12)
(3) Board of Education Expenditures
(4) Central Administration Expenditures
(5) Regular Day Schools
(6) Special Schools
(7) Community Services
(8) Transportation Expenditures
(9) Operation and Maintenance of Plant
(10) Undistributed Expenditures
(11) Debit Service
(12) Interfund Transfers
(13) General and Debit Services Fund Expenditures
(14) Special Aid Fund Expenditures
(15) Total General Debit Service & Special Aid Fund Expenditures

As the number of districts with larger enrollments declines from 24 in 1970 to 15 in 1989, the average enrollments within each school size category also declines. In fact, the average enrollment in Suffolk county decrease by nearly 1,200 students. Thus, the school districts of Suffolk county do not appear to be reacting to the trend of declining total enrollments, or the declining average enrollment in most districts of all sizes, by organizing districts into larger more efficient school districts.

Expenditures in Suffolk County Over Time

Moving beyond the numbers of enrolled students to the expenditures per student, as the "bigger is better" theory might predict, the average total cost per student is consistently less for school districts with larger enrollments for each period of the time series. More specifically, examining the total costs per student (column 15) for each of three time periods and each district size category, the figures indicate that districts with more than 5,000 students enrolled tend to cost less than any of the average total expenditure for smaller districts. Even for districts with enrollments between 4,999 and 2,500, districts' average total expenditures are still less than the averages for smaller districts.

Furthermore, as the 1989 figures indicate, the difference between districts' average total expenditure per student with the largest K-12 enrollment and the average of districts with the smallest K-12 enrollments is nearly $3,300. Multiplying this difference by the total number of students in enrolled in just the smaller districts, works out to a total of nearly $20.5 million more in expenditures than the same number of students (6,210) as in districts with larger enrollments. Extending this simple logic, if Suffolk county were to consolidate all smaller districts, into larger districts with 5,000 or greater enrollments, the savings in expenditures would work out to be over $30.3 million in 1970, or a 2.5 percent decrease in the total 1970 expenditures, nearly $21.3 million in 1980, or a 1.6 percent decrease in the 1980 total expenditures, and finally over $52 million in 1989, or a 3.21 percent savings of the total expenditures for 1989. Thus, if Suffolk county were to educate all students at the same expenditure level as they do for the largest districts, the benefits in terms of fiscal savings would be both substantial and significant.

Moving next to a comparison of expenditures of school districts over time, the total expenditures per student increased from 1970 to 1989 by $3,631, or an increase of nearly 93 percent greater than the total 1970 cost per student. Furthermore, comparing average total expenditures increases by district size, not counting special education or act programs, the figures indicate that the largest increases take place in the following order:

1) districts without K-12 programs (increase of $8,509 per student),

2) K-12 programs with enrollments less than 1,200 (increase of $6,270 per student),

3) K-12 districts with enrollments between 2,499 and 1,200 students (increase of $3,781 per student),

4) K-12 districts with enrollments between 4,999 and 2,500 students (increase of $3,689 per student), and

5) K-12 districts with average enrollment figures greater than 5,000 students (increase of $3,488 per student).

In sum, the trend seems rather clear - as costs tend to have grown since the 1970s, especially in smaller districts, total enrollments also tend to decline along with the average size of enrollments in most of the County's districts. Furthermore, these figures suggest that costs grew most in districts where fewer children are enrolled. For example, in 1989, close to 8 percent of total expenditures go to small districts with only around 5 percent of total students, while on the other end of the continuum, only around 47 percent of the County's total expenditures go to districts with enrollment over 5,000 students, which has nearly 51 percent of the total county's enrollment.

The general trend for higher expenditures per student in districts with smaller enrollments, as well as increase costs over time are present not only for total expenditures per student, but for expenditures within nearly every school function. For example, while the typical cost per student for all Suffolk county's regular day schools increases $2,138 from 1970 to 1989, districts' average increase cost was over $1,000 more among districts in the smallest K-12 category ($3,192) than in the largest ($2,054). Even when comparing increases in costs per student for regular day schools between the largest category and the second largest category the difference is over $100 per student. Extending this logic, if the cost per all of Suffolk county's students for regular day school was the same rate as the largest districts, the savings would be nearly $15.8 million in 1970, nearly 10.8 in 1980, and up to nearly $29.1 million in 1989. A similar argument following the logic presented above, can be constructed for cost per student in many of the other school functions, such as for the Operation and Maintenance of Plant and Undistributed Expenditures (e.g., central storeroom, central printing, and mailing).

Except for a few sporadic exceptions (e.g., debt service and special aid in 1989, and special schools in 1980), average expenditures per student within nearly every function tend to be less for county school districts with larger enrollments than does districts with smaller enrollments. As such, it seems that while the costs of education are growing over time, the costs within smaller districts seem to be increasing at a faster rate. Since expenditures such school functions as regular day schools, undistributed expenditures, operation and maintenance of plant facilities, and transportation expenditures, all make up a significant portion of the total expenditures, it is not surprising that they all generally follow this same trend.

Thus, the evidence appears to be consistent with the notion that bigger seems to be at least less expensive for Suffolk county schools and that this trend for the average total expenditure is present for all three points in the time series. Although this does not indicate that bigger is better in terms of academic achievement or organization, it does indicate that while enrollments decline over time, the number of districts remains fairly constant resulting in fewer students in the same number of districts. In addition, as enrollments drop, the costs per student tend to rise, especially in smaller districts. In short, while the costs of education are increasing, larger districts do seem to enjoy certain advantages that slow expenditure growth.

Summary of Suffolk County

To summarize the results of this study up to this point, it is important to note several trends that seem to be present in Suffolk county. First, and most obvious, is the trend of declining enrollment, especially since 1975. Although this trend has been gradual, the 1989 enrollment is thirty percent less than that of 1970, a reduction of 93,520 students. In the face of these declining enrollments, however, expenditures tend to rise. Considering declining enrollments and increasing expenditures, the costs per student have risen dramatically in relation to the 1970s, when enrollments were at their peak. Furthermore, because little consolidation has taken place, enrollments in all districts has fallen since 1970, regardless of the size of the district. Finally, there seems to be a trend of lower expenditures for school districts with larger enrollments that is present not only for the total expenditures per student, but for expenditures per student within nearly every school function as well. Unfortunately, however, the school districts have been unwilling or unable to capitalize on the lower costs per student associated with larger districts, by means of consolidating smaller districts into fewer, yet larger districts.

It should be noted, however, that other similar school districts in the state, are susceptible to the same trends. For example, if the goal of all schools is to reduce the number of students in each classroom, or if greater priority is placed on more expensive teaching methods or facilities, then similar trends should be evident among the districts of other counties in New York state. With this in mind, the focus of this study will turn to Nassau county, which is the geographical neighbor of Suffolk county, and therefore share many similar features.

Comparing Suffolk to Nassau County:

Enrollments and Expenditures

Tables 8-3a, b, and c present the figures from Nassau County from 1970, 1975, and 1980 through 1989[5]. Table 8-3a present the enrollments (see also Figure 8-3 for a graphic representation of enrollment figures) and expenditures by function, again held constant to 1983 dollars. Next, Table 8-3b presents the costs per enrolled student over the years in question, and across the different school functions (see also Figure 8-4 for a graphic representation of total costs per student over the above time period). Finally, Table 8-3c contains the percentage of total expenditures assigned to individual school functions by year.

Comparing Enrollments

Moving first to the enrollment figures in Table 8-3a, like Suffolk County, Nassau county's enrollment shows a gradual decline from the 1970s. The proportional drop in enrollment for Nassau County, however, is more severe (51.4%) from the 1970 to 1989 figures than for Suffolk County (30.2%) over the observed time period. This is due in large part to the population and higher job growth in Suffolk county as compared to Nassau county.

Moving down Table 8-3a to the expenditure figures, since the 1970s total expenditures drop to a low in 1981, and then gradually return to higher lev-

[5] Due to a sharing of service and resources between several school districts and central schools, the following districts will be combined for the present analysis: District 1, containing Sewanhaka Central H.S., Elmont, Franklin Square, Floral Park, and New Hyde Park; District 2, containing all four Valley Stream Schools; and District 3, containing Bellmore-Merrick Central H.S., North Bellmore, Merrick, North Merrick, and Bellmore schools.

TABLE 8-3
Nassau County: Expenditures; Cost per Student; Percent of Costs

Table 3-a — Expenditures (in thousands)

	1970	1975	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Enrollment	326,694	282,175	217,553	207,396	199,347	192,407	185,864	181,085	177,108	173,262	169,730	168,058
Board of Education	5,311	4,671	4,745	4,644	4,642	5,028	5,090	5,290	5,931	6,268	6,342	6,282
Central Administration	34,079	31,652	28,127	27,537	28,307	29,093	29,787	30,904	33,038	34,443	36,727	38,655
Regular Day School	845,949	808,705	666,766	638,627	642,128	652,983	663,519	680,893	712,127	732,737	755,519	773,363
Special Schools	9,933	10,510	6,455	6,318	6,950	7,306	7,578	8,272	8,229	8,576	8,110	7,795
Community Service	3,485	2,821	2,036	1,937	2,010	2,124	2,092	2,229	2,487	2,344	2,595	2,697
Transportation	53,408	41,580	47,276	47,411	48,617	48,120	48,902	51,586	60,610	64,301	64,259	66,766
Oper. and Maint. of Plant	119,247	119,645	121,783	117,974	114,277	115,651	114,260	111,169	113,447	119,420	120,459	123,178
Undistributed Exps	201,515	230,425	232,475	233,458	236,090	246,079	253,459	269,623	272,676	280,803	284,907	233,711
Debt Service	108,441	75,645	51,870	54,490	52,876	41,530	42,833	39,748	36,590	33,678	38,424	38,202
Interfund Transfers	6,523	4,458	5,243	3,964	4,776	12,481	11,511	14,971	14,375	21,691	25,914	30,611
(subtotal)	1,387,900	1,330,121	1,166,782	1,136,960	1,138,677	1,160,400	1,179,016	1,214,689	1,259,414	1,304,264	1,343,259	1,321,262
Special Aid Expenses	15,772	16,525	19,226	16,300	14,340	13,891	15,402	16,968	16,869	25,025	30,589	31,608
Total	1,403,675	1,346,474	1,186,008	1,152,660	1,153,018	1,174,291	1,194,418	1,231,659	1,276,283	1,329,289	1,373,848	1,352,871

Table 3-b — Cost per student per function

	1970	1975	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Board of Education	16	17	22	22	23	26	27	29	33	36	37	37
Central Administration	104	112	129	133	142	151	160	171	187	199	216	230
Regular Day School	2,589	2,866	3,065	3,079	3,221	3,394	3,570	3,760	4,021	4,229	4,451	4,602
Special Schools	30	37	30	30	35	38	41	46	46	49	48	46
Community Service	11	10	9	9	10	11	11	12	14	14	15	16
Transportation	163	147	217	229	234	250	263	285	342	371	379	397
Oper. and Maint. of Plant	365	424	560	569	573	601	615	614	641	689	710	730
Undistributed Exps	617	817	1,069	1,126	1,184	1,279	1,364	1,489	1,540	1,621	1,679	1,391
Debt Service	332	268	238	263	265	216	230	220	207	194	226	227
Interfund Transfers	20	16	24	19	24	65	62	83	81	125	153	182
(subtotal)	4,248	4,714	5,383	5,479	5,712	6,031	6,343	6,708	7,111	7,528	7,914	7,882
Special Aid Expenses	48	59	88	79	72	72	83	94	95	144	180	188
Total	4,297	4,772	5,452	5,558	5,784	6,103	6,426	6,802	7,206	7,672	8,094	8,050

Table 3-c — Percent of Costs to Total Expenditures per Year

	1970	1975	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Board of Education	0.4%	0.3%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%	0.5%	0.5%
Central Administration	2.4%	2.4%	2.4%	2.4%	2.5%	2.5%	2.5%	2.5%	2.6%	2.6%	2.7%	2.9%
Regular Day School	60.3%	60.1%	56.2%	55.4%	55.7%	55.6%	55.6%	55.3%	55.8%	55.1%	55.0%	57.2%
Special Schools	0.7%	0.8%	0.5%	0.5%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%	0.6%	0.6%
Community Service	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Transportation	3.8%	3.1%	4.0%	4.1%	4.0%	4.1%	4.1%	4.2%	4.7%	4.8%	4.7%	4.9%
Oper. and Maint. of Plant	8.5%	8.9%	10.3%	10.2%	9.9%	9.8%	9.6%	9.0%	8.9%	9.0%	8.8%	9.1%
Undistributed Exps	14.4%	17.1%	19.6%	20.3%	20.5%	21.0%	21.2%	21.9%	21.4%	21.1%	20.7%	17.3%
Debt Service	7.7%	5.6%	4.4%	4.7%	4.6%	3.5%	3.6%	3.2%	2.9%	2.5%	2.8%	2.8%
Interfund Transfers	0.5%	0.3%	0.4%	0.3%	0.4%	1.1%	1.0%	1.2%	1.1%	1.6%	1.9%	2.3%
(subtotal)	98.9%	98.8%	98.4%	98.6%	98.8%	98.8%	98.7%	98.6%	98.7%	98.1%	97.8%	97.7%
Special Aid Expenses	1.1%	1.2%	1.6%	1.4%	1.2%	1.2%	1.3%	1.4%	1.3%	1.9%	2.2%	2.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Figure 8-3 **Nassau County Enrollment**

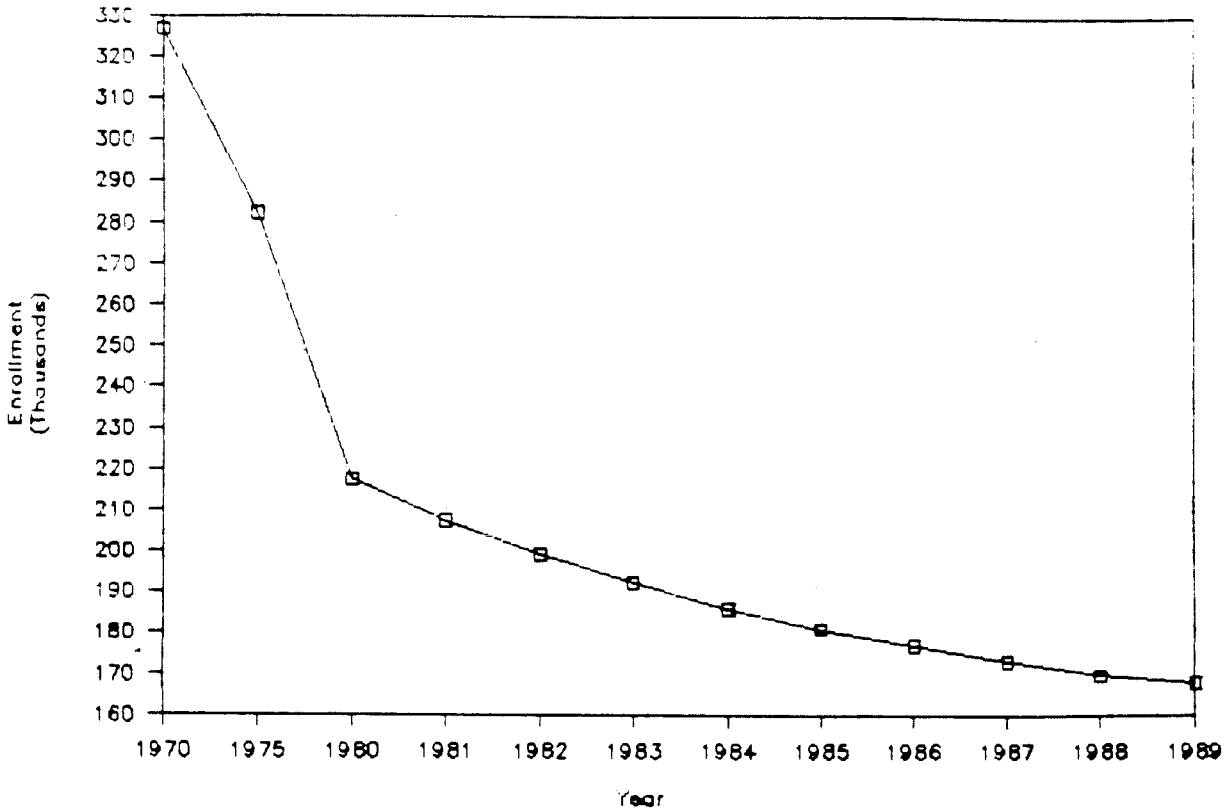
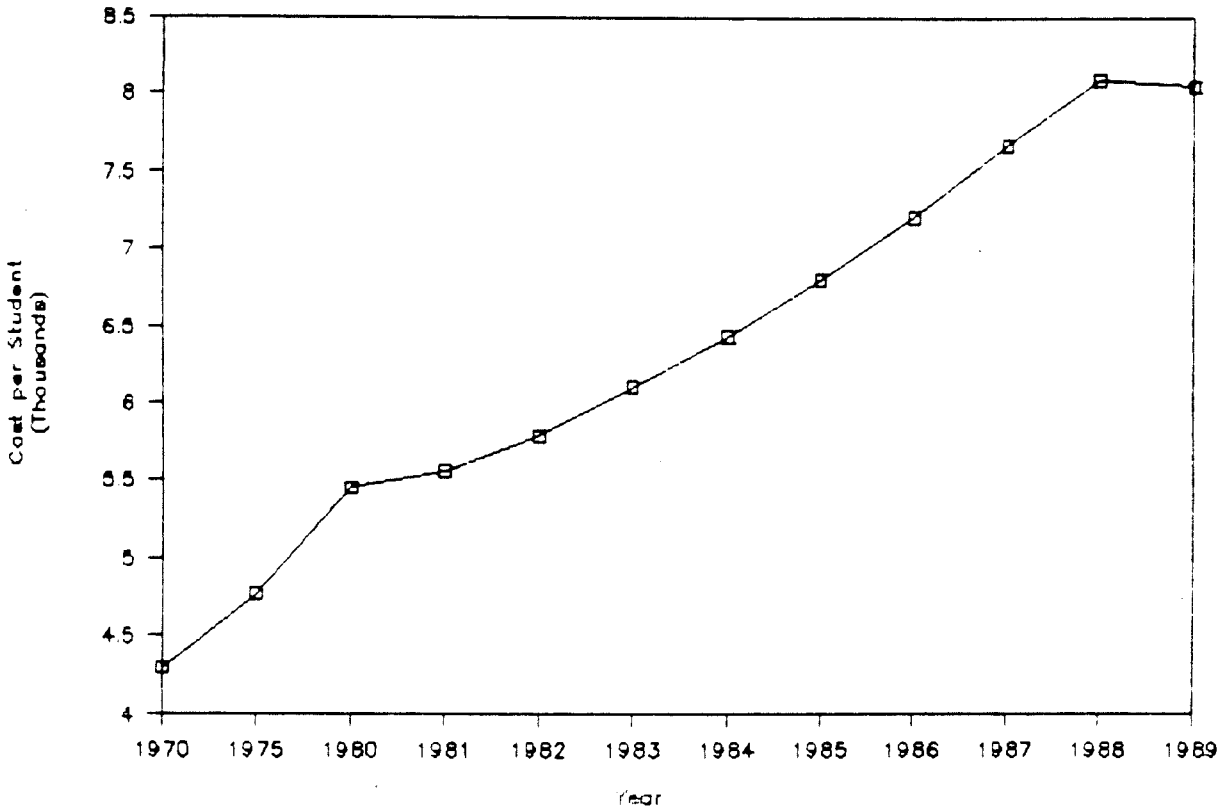


Figure 8-4 **Nassau County Cost per Student**



els in more recent years, yet still remain lower than the amount spent in the 1970. This is unlike Suffolk County, however, which shows an increase of more than 26 percent over the 1970 total expenditure level. As with the Suffolk county figures, however, it is difficult to give further interpretation of the figures in Table 8-3a without anchoring the expenditures to enrollment figures.

Comparing Expenditures

Moving to Table 8-3b, when comparing rates of change in since 1980, Nassau county's cost per student grew at an average rate of 4.23 percent. Recalling that in Suffolk county the total cost per student grew at an average rate of 5.02 percent, this suggests that costs per student have been growing at a faster rate than in Nassau. Yet, even though the cost per student have grown at a faster rate than Nassau county, the total figures for Suffolk county are less in each and every year observed in this study.

Because the total cost per student is less than for the same year in Nassau, it is not surprising that Suffolk county tends to spend less per student than Nassau county among several of the major school functions. For example, when comparing Table 8-3b to Table 8-1b it is apparent that Suffolk county spends less per student than Nassau on most school functions, such as regular day school, central administration, and undistributed expenses. Finally, one area where the difference in costs per student between Suffolk and Nassau counties over time is fairly dramatic, in a relative sense, is in interfund transfers (i.e., transfers from the general fund to such programs as school lunch funds, and school store funds). More specifically, while both counties have fairly comparable figures in 1970 (Suffolk = $17 per student, and Nassau = $20 per student) the difference grows much greater over time, until in 1989 the difference is $115 (Suffolk = $67 per student, and Nassau = $182 per student). For Nassau county, this translates into expenditures of more than $37.5 million more than for the same number of students in Suffolk.

On the other hand, Suffolk county expenditures per student tend to be higher than those of Nassau over time for at least two school functions. More specifically, since 1980 Suffolk has spent more per student on transportation expenditures than has Nassau for over the same period of time. This is not really surprising, however, since according to the U.S. Census Bureau figures, Suffolk county has a population density of around 1,400 people per square mile, while the population density of Nassau county is over 4,490. This suggests that while Nassau has fewer students, they are likely to reside in a smaller area (286.7 square miles) than in Suffolk county (911.2 square miles).

Another school function that tends to be higher in Suffolk County than in Nassau is expenditures for debt service. More specifically, while in 1970 expenditures for debt service start out at $128 per student more than Nassau county, it drops to $99 in 1983, and then rises again in 1989 to $114 per student. Suffolk's higher cost per student for debt service than Nassau suggests that Suffolk depends more on bonds and notes for capital expenditures, such as new construction or refurbishing schools.

Examining the costs per student within different enrollment size school districts provides an additional means of comparison between Suffolk and Nassau county expenditures per student in school functions and for total costs per student. As Table 8-2 presents the breakdown of enrollments, costs per student among the eleven school functions, and total cost per student among the six enrollment size categories of Suffolk county schools, Table 8-4 presents the data in a similar format for Nassau county. Looking first to the number of districts in each size category, the data indicate that 26 percent of Nassau county school districts have enrollments of greater than 5,000 students in 1989 (n=12), which is a decrease from 40 percent in 1980 (n=18), and nearly 58 percent in 1970 (n=26). Although these shifts away from larger districts are more severe than in Suffolk county, in both cases the data indicate a trend toward lower enrollments in districts of larger sizes, which seems to result in more districts in the other smaller and potentially more costly per student categories (e.g., between 4,999 and 2,500, and so on).

In fact, comparing the average districts' enrollment figures in the different size categories between the different time periods, the evidence suggests that this is exactly what is happening. For example, comparing the 1989 to the 1970 figures in the 2,999 to 1,200 size category for Nassau county, not only do the number of these smaller districts increase from 3 to 14, but the enrollment averages of districts within this category drop from 2,178 in 1970 to 1,928 in 1989. As with Suffolk county, these figures are further evidence of a significant drop in enrollments in most districts over the last two decades, regardless of size.

Moving over to the total cost per student (column 15), as with Suffolk county, the largest school districts tend to be the least expensive, and this tendency is present for all three time points in Table 8-4. Furthermore, by employing the same logic used earlier with Suffolk county to examine potential expenditure savings by consolidating smaller districts into districts with enrollments of 5,000 or greater. Nassau

Except for a few sporadic exceptions (e.g., debt service and special aid in 1989, and special schools in 1980), average expenditures per student within nearly every function tend to be less for county school districts with larger enrollments than does districts with smaller enrollments. As such, it seems that while the costs of education are growing over time, the costs within smaller districts seem to be increasing at a faster rate. Since expenditures such school functions as regular day schools, undistributed expenditures, operation and maintenance of plant facilities, and transportation expenditures, all make up a significant portion of the total expenditures, it is not surprising that they all generally follow this same trend.

Thus, the evidence appears to be consistent with the notion that bigger seems to be at least less expensive for Suffolk county schools and that this trend for the average total expenditure is present for all three points in the time series. Although this does not indicate that bigger is better in terms of academic achievement or organization, it does indicate that while enrollments decline over time, the number of districts remains fairly constant resulting in fewer students in the same number of districts. In addition, as enrollments drop, the costs per student tend to rise, especially in smaller districts. In short, while the costs of education are increasing, larger districts do seem to enjoy certain advantages that slow expenditure growth.

Summary of Suffolk County

To summarize the results of this study up to this point, it is important to note several trends that seem to be present in Suffolk county. First, and most obvious, is the trend of declining enrollment, especially since 1975. Although this trend has been gradual, the 1989 enrollment is thirty percent less than that of 1970, a reduction of 93,520 students. In the face of these declining enrollments, however, expenditures tend to rise. Considering declining enrollments and increasing expenditures, the costs per student have risen dramatically in relation to the 1970s, when enrollments were at their peak. Furthermore, because little consolidation has taken place, enrollments in all districts has fallen since 1970, regardless of the size of the district. Finally, there seems to be a trend of lower expenditures for school districts with larger enrollments that is present not only for the total expenditures per student, but for expenditures per student within nearly every school function as well. Unfortunately, however, the school districts have been unwilling or unable to capitalize on the lower costs per student associated with larger districts, by means of consolidating smaller districts into fewer, yet larger districts.

It should be noted, however, that other similar school districts in the state, are susceptible to the same trends. For example, if the goal of all schools is to reduce the number of students in each classroom, or if greater priority is placed on more expensive teaching methods or facilities, then similar trends should be evident among the districts of other counties in New York state. With this in mind, the focus of this study will turn to Nassau county, which is the geographical neighbor of Suffolk county, and therefore share many similar features.

Comparing Suffolk to Nassau County:

Enrollments and Expenditures

Tables 8-3a, b, and c present the figures from Nassau County from 1970, 1975, and 1980 through 1989[5]. Table 8-3a present the enrollments (see also Figure 8-3 for a graphic representation of enrollment figures) and expenditures by function, again held constant to 1983 dollars. Next, Table 8-3b presents the costs per enrolled student over the years in question, and across the different school functions (see also Figure 8-4 for a graphic representation of total costs per student over the above time period). Finally, Table 8-3c contains the percentage of total expenditures assigned to individual school functions by year.

Comparing Enrollments

Moving first to the enrollment figures in Table 8-3a, like Suffolk County, Nassau county's enrollment shows a gradual decline from the 1970s. The proportional drop in enrollment for Nassau County, however, is more severe (51.4%) from the 1970 to 1989 figures than for Suffolk County (30.2%) over the observed time period. This is due in large part to the population and higher job growth in Suffolk county as compared to Nassau county.

Moving down Table 8-3a to the expenditure figures, since the 1970s total expenditures drop to a low in 1981, and then gradually return to higher lev-

5 Due to a sharing of service and resources between several school districts and central schools, the following districts will be combined for the present analysis: District 1, containing Sewanhaka Central H.S., Elmont, Franklin Square, Floral Park, and New Hyde Park; District 2, containing all four Valley Stream Schools; and District 3, containing Bellmore-Merrick Central H.S., North Bellmore, Merrick, North Merrick, and Bellmore schools.

TABLE 8-3
Nassau County: Expenditures; Cost per Student; Percent of Costs

Table 3-a — Expenditures (in thousands)

	1970	1975	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Enrollment	326,694	282,175	217,553	207,396	199,347	192,407	185,864	181,085	177,108	173,262	169,730	168,058
Board of Education	5,311	4,871	4,745	4,644	4,642	5,028	5,090	5,290	5,831	6,268	6,342	6,282
Central Administration	34,079	31,652	28,127	27,537	28,307	29,093	29,767	30,904	33,038	34,443	36,727	38,655
Regular Day School	845,949	808,705	666,766	638,627	642,128	652,983	663,519	680,893	712,127	732,737	755,519	773,383
Special Schools	9,933	10,510	6,455	6,316	6,950	7,306	7,578	8,272	8,229	8,576	8,110	7,795
Community Service	3,485	2,821	2,036	1,937	2,010	2,124	2,092	2,229	2,487	2,344	2,595	2,697
Transportation	53,408	41,580	47,276	47,411	46,617	48,120	48,902	51,596	60,610	64,301	64,259	66,766
Oper. and Maint. of Plant	119,247	119,645	121,783	117,974	114,277	115,651	114,260	111,169	113,447	119,420	120,459	123,178
Undistributed Exps	201,515	230,425	232,475	233,458	236,090	246,079	253,459	269,623	272,676	280,803	284,907	233,711
Debt Service	108,441	75,845	51,870	54,490	52,876	41,530	42,833	39,748	36,590	33,678	38,424	39,202
Interfund Transfers	6,523	4,458	5,243	3,964	4,776	12,481	11,511	14,971	14,375	21,691	25,914	30,611
(subtotal)	1,387,900	1,330,121	1,166,782	1,136,360	1,138,677	1,160,400	1,179,016	1,214,689	1,259,414	1,304,264	1,343,259	1,321,262
Special Aid Expenses	15,772	16,525	19,226	16,300	14,340	13,891	15,402	16,968	16,869	25,025	30,589	31,608
Total	1,403,675	1,346,474	1,186,008	1,152,660	1,153,018	1,174,291	1,194,418	1,231,659	1,276,283	1,329,289	1,373,848	1,352,871

Table 3-b — Cost per student per function

	1970	1975	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Board of Education	16	17	22	22	23	26	27	29	33	36	37	37
Central Administration	104	112	129	133	142	151	160	171	187	199	216	230
Regular Day School	2,589	2,866	3,065	3,079	3,221	3,394	3,570	3,760	4,021	4,229	4,451	4,602
Special Schools	30	37	30	30	35	38	41	46	46	49	48	46
Community Service	11	10	9	9	10	11	11	12	14	14	15	16
Transportation	163	147	217	229	234	250	263	285	342	371	379	397
Oper. and Maint. of Plant	365	424	560	569	573	601	615	614	641	689	710	733
Undistributed Exps	617	817	1,069	1,126	1,184	1,279	1,364	1,489	1,540	1,621	1,679	1,391
Debt Service	332	268	238	263	265	216	230	220	207	194	226	227
Interfund Transfers	20	16	24	19	24	65	62	83	81	125	153	182
(subtotal)	4,248	4,714	5,363	5,479	5,712	6,031	6,343	6,708	7,111	7,528	7,914	7,862
Special Aid Expenses	48	59	88	79	72	72	83	94	95	144	180	188
Total	4,297	4,772	5,452	5,558	5,784	6,103	6,426	6,802	7,206	7,672	8,094	8,050

Table 3-c — Percent of Costs to Total Expenditures per Year

	1970	1975	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Board of Education	0.4%	0.3%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%	0.5%	0.5%
Central Administration	2.4%	2.4%	2.4%	2.4%	2.5%	2.5%	2.5%	2.5%	2.6%	2.6%	2.7%	2.9%
Regular Day School	60.3%	60.1%	56.2%	55.4%	55.7%	55.6%	55.6%	55.3%	55.8%	55.1%	55.0%	57.2%
Special Schools	0.7%	0.8%	0.5%	0.5%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%	0.6%	0.6%
Community Service	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Transportation	3.8%	3.1%	4.0%	4.1%	4.0%	4.1%	4.1%	4.2%	4.7%	4.8%	4.7%	4.9%
Oper. and Maint. of Plant	8.5%	8.9%	10.3%	10.2%	9.9%	9.8%	9.6%	9.0%	8.9%	9.0%	8.8%	9.1%
Undistributed Exps	14.4%	17.1%	19.6%	20.3%	20.5%	21.0%	21.2%	21.9%	21.4%	21.1%	20.7%	17.3%
Debt Service	7.7%	5.6%	4.4%	4.7%	4.6%	3.5%	3.6%	3.2%	2.9%	2.5%	2.8%	2.8%
Interfund Transfers	0.5%	0.3%	0.4%	0.3%	0.4%	1.1%	1.0%	1.2%	1.1%	1.6%	1.9%	2.3%
(subtotal)	98.9%	98.8%	98.4%	98.6%	98.8%	98.8%	98.7%	98.6%	98.7%	98.1%	97.8%	97.7%
Special Aid Expenses	1.1%	1.2%	1.6%	1.4%	1.2%	1.2%	1.3%	1.4%	1.3%	1.9%	2.2%	2.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Figure 8-3 **Nassau County Enrollment**

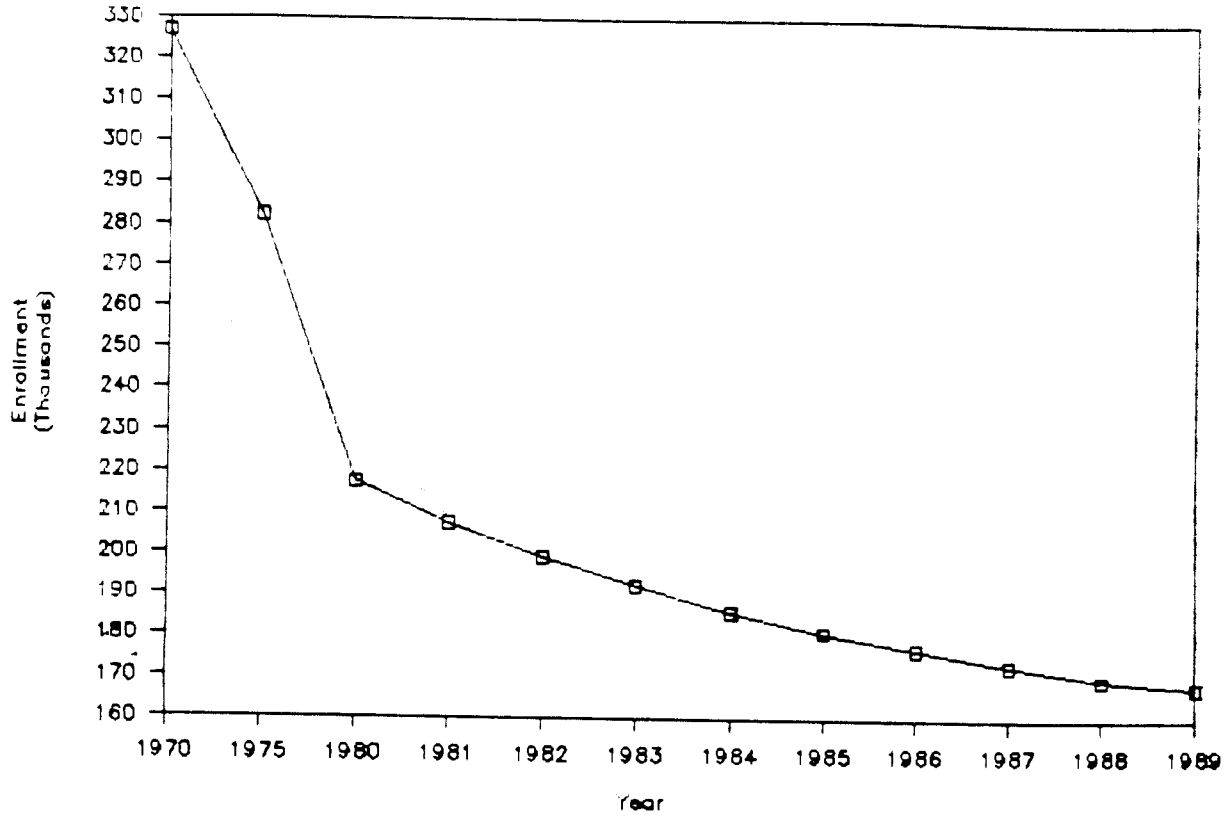
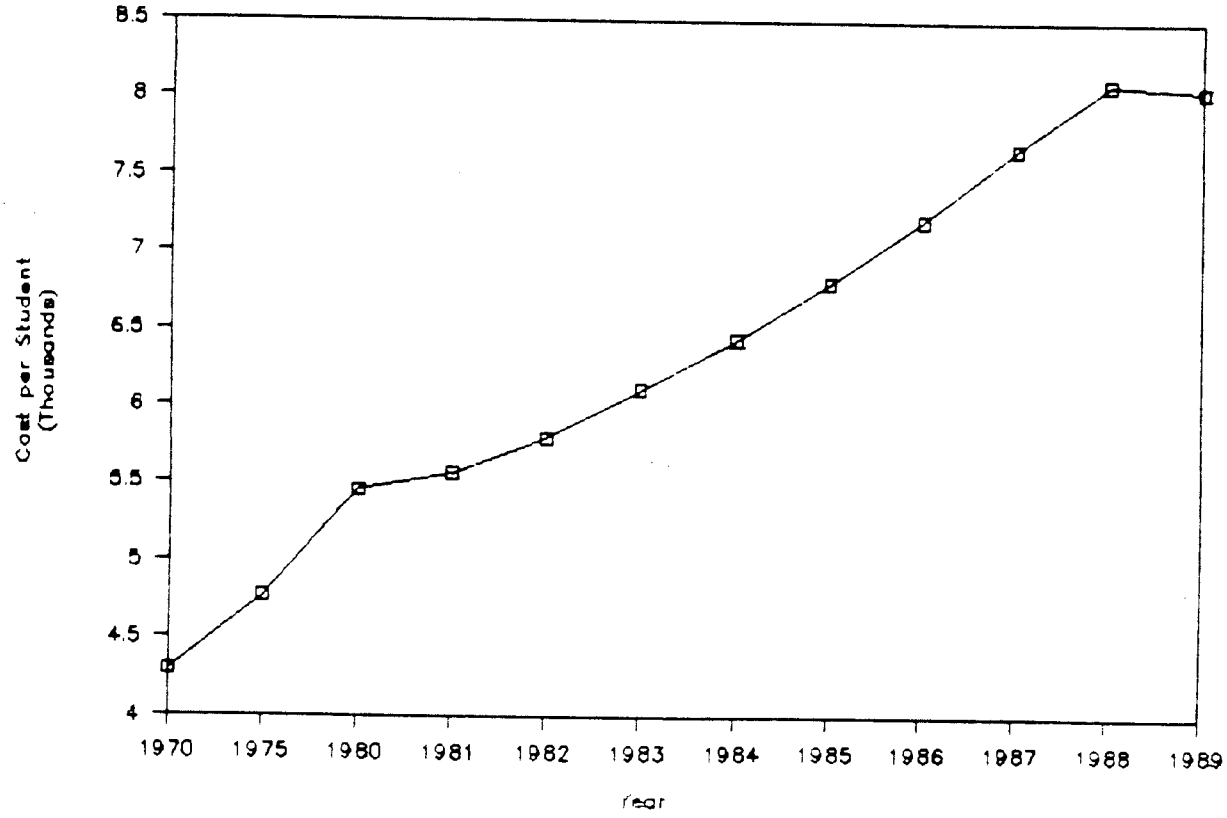


Figure 8-4 **Nassau County Cost per Student**



els in more recent years, yet still remain lower than the amount spent in the 1970. This is unlike Suffolk County, however, which shows an increase of more than 26 percent over the 1970 total expenditure level. As with the Suffolk county figures, however, it is difficult to give further interpretation of the figures in Table 8-3a without anchoring the expenditures to enrollment figures.

Comparing Expenditures

Moving to Table 8-3b, when comparing rates of change in since 1980, Nassau county's cost per student grew at an average rate of 4.23 percent. Recalling that in Suffolk county the total cost per student grew at an average rate of 5.02 percent, this suggests that costs per student have been growing at a faster rate than in Nassau. Yet, even though the cost per student have grown at a faster rate than Nassau county, the total figures for Suffolk county are less in each and every year observed in this study.

Because the total cost per student is less than for the same year in Nassau, it is not surprising that Suffolk county tends to spend less per student than Nassau county among several of the major school functions. For example, when comparing Table 8-3b to Table 8-1b it is apparent that Suffolk county spends less per student than Nassau on most school functions, such as regular day school, central administration, and undistributed expenses. Finally, one area where the difference in costs per student between Suffolk and Nassau counties over time is fairly dramatic, in a relative sense, is in interfund transfers (i.e., transfers from the general fund to such programs as school lunch funds, and school store funds). More specifically, while both counties have fairly comparable figures in 1970 (Suffolk = $17 per student, and Nassau = $20 per student) the difference grows much greater over time, until in 1989 the difference is $115 (Suffolk = $67 per student, and Nassau = $182 per student). For Nassau county, this translates into expenditures of more than $37.5 million more than for the same number of students in Suffolk.

On the other hand, Suffolk county expenditures per student tend to be higher than those of Nassau over time for at least two school functions. More specifically, since 1980 Suffolk has spent more per student on transportation expenditures than has Nassau for over the same period of time. This is not really surprising, however, since according to the U.S. Census Bureau figures, Suffolk county has a population density of around 1,400 people per square mile, while the population density of Nassau county is over 4,490. This suggests that while Nassau has fewer students, they are likely to reside in a smaller area (286.7 square miles) than in Suffolk county (911.2 square miles).

Another school function that tends to be higher in Suffolk County than in Nassau is expenditures for debt service. More specifically, while in 1970 expenditures for debt service start out at $128 per student more than Nassau county, it drops to $99 in 1983, and then rises again in 1989 to $114 per student. Suffolk's higher cost per student for debt service than Nassau suggests that Suffolk depends more on bonds and notes for capital expenditures, such as new construction or refurbishing schools.

Examining the costs per student within different enrollment size school districts provides an additional means of comparison between Suffolk and Nassau county expenditures per student in school functions and for total costs per student. As Table 8-2 presents the breakdown of enrollments, costs per student among the eleven school functions, and total cost per student among the six enrollment size categories of Suffolk county schools, Table 8-4 presents the data in a similar format for Nassau county. Looking first to the number of districts in each size category, the data indicate that 26 percent of Nassau county school districts have enrollments of greater than 5,000 students in 1989 (n=12), which is a decrease from 40 percent in 1980 (n=18), and nearly 58 percent in 1970 (n=26). Although these shifts away from larger districts are more severe than in Suffolk county, in both cases the data indicate a trend toward lower enrollments in districts of larger sizes, which seems to result in more districts in the other smaller and potentially more costly per student categories (e.g., between 4,999 and 2,500, and so on).

In fact, comparing the average districts' enrollment figures in the different size categories between the different time periods, the evidence suggests that this is exactly what is happening. For example, comparing the 1989 to the 1970 figures in the 2,999 to 1,200 size category for Nassau county, not only do the number of these smaller districts increase from 3 to 14, but the enrollment averages of districts within this category drop from 2,178 in 1970 to 1,928 in 1989. As with Suffolk county, these figures are further evidence of a significant drop in enrollments in most districts over the last two decades, regardless of size.

Moving over to the total cost per student (column 15), as with Suffolk county, the largest school districts tend to be the least expensive, and this tendency is present for all three time points in Table 8-4. Furthermore, by employing the same logic used earlier with Suffolk county to examine potential expenditure savings by consolidating smaller districts into districts with enrollments of 5,000 or greater, Nassau

TABLE 8-4
Costs per Student by Function by Size of School District, Nassau County, 1970, 1980, 1989 (1983$)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
NASSAU (89)															
Special Ed. or Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Less than K-12	1	780	66	224	7,891	30	100	654	681	2,171	480	221	12,636	652	13,288
Enroll Avg GT 5k	12	6,878	27	181	4,356	47	17	355	687	1,338	200	176	7,365	190	7,555
Enroll 4,999 to 2.5k	17	3,332	41	242	4,828	52	17	433	767	1,443	281	213	8,318	231	8,549
Enroll 2,499 to 1.2k	14	1,928	55	387	5,104	39	17	491	928	1,469	246	142	8,880	140	9,019
Enroll LE to 1,199	1	1,104	91	253	4,615	50	13	292	636	1,884	598	99	8,531	197	8,729
Mean of Comb. Districts	(45)	3,735	43	271	4,852	46	19	435	786	1,449	260	179	8,339	200	8,540
Mean of Districts	(56)	3,001	43	265	4,614	41	18	390	740	1,412	247	181	7,952	186	8,138
TOTAL COUNTY	56	168,058	37	230	4,602	46	16	397	733	1,391	227	182	7,862	188	8,050
NASSAU (80)															—
Special Ed. or Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Less than K-12	1	1,091	47	152	6,067	34	83	548	495	1,174	453	6	9,059	197	9,256
Enroll Avg GT 5k	18	7,826	19	116	2,999	33	7	206	546	1,051	232	28	5,238	88	5,326
Enroll 4,999 to 2.5k	17	3,410	26	148	3,141	35	10	239	612	1,119	261	19	5,609	98	5,707
Enroll 2,499 to 1.2k	9	1,957	36	187	3,737	16	17	281	644	1,233	247	19	6,417	62	6,479
Enroll LE to 1,199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mean of Comb. Districts	45	4,834	26	143	3,268	30	12	241	589	1,116	251	22	5,699	89	5,788
Mean of Districts	56	3,885	26	150	3,134	26	11	220	567	1,079	237	22	5,472	87	5,559
TOTAL COUNTY	56	217,533	22	129	3,065	30	9	217	560	1,069	238	24	5,364	88	5,452
NASSAU (70)															
Special Ed. or Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Less than K-12	1	1,739	42	129	3,846	20	22	280	426	619	514	14	5,913	245	6,158
Enroll Avg GT 5k	26	10,004	14	103	2,554	32	10	167	370	613	351	21	4,237	59	4,296
Enroll 4,999 to 2.5k	15	3,888	25	141	2,907	31	13	178	402	687	363	24	4,771	57	4,828
Enroll 2,499 to 1.2k	3	2,178	22	124	2,825	14	10	143	354	635	366	23	4,515	25	4,540
Enroll LE to 1,199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mean of Comb. Districts	45	7,260	19	118	2,719	30	12	172	381	639	360	22	4,471	60	4,531
Mean of Districts	56	5,634	21	119	2,611	26	11	163	369	619	333	20	4,292	53	4,345
TOTAL COUNTY	—	326,694	16	104	2,589	30	11	163	365	617	332	20	4,248	48	4,296

(1) Number of Schools
(2) Enrollment (K through 12)
(3) Board of Education Expenditures
(4) Central Administration Expenditures
(5) Regular Day Schools
(6) Special Schools
(7) Community Services
(8) Transportation Expenditures
(9) Operation and Maintenance of Plant
(10) Undistributed Expenditures
(11) Debit Service
(12) Interfund Transfers
(13) General and Debit Services Fund Expenditures
(14) Special Aid Fund Expenditures
(15) Total General Debit Service & Special Aid Fund Expenditures

county may have far more to gain through consolidation than Suffolk. For example, while the savings is marginal for 1970, if all students enrolled in Nassau county cost the same per student as the average of those in the largest school district, the savings would be over $27 million in 1980, or 2.31 percent of the total year's expenditure figure, and over $93 million in 1989, or 6.15 percent of the total expenditure. Comparing the 1989 savings figure for Nassau to the $52 million savings for Suffolk county for the same year indicates that Nassau county would have much more to gain in terms of fiscal savings through efforts to consolidate students into larger school districts.[6]

The costs per students within the different school functions follow the general trends described above - larger districts tend to be the least expensive in terms of costs per student, and Nassau county tends to spend more per student than Suffolk county for most school functions. Of minor interest, many of the same anomalies in the data occur for both Nassau and Suffolk counties and in the same time periods. For example, although Nassau has only one district with less than a K-12 program (Island Park), it exhibits many of the higher costs per student as do the 17 districts in Suffolk, both in terms of total cost per student and the cost per student across nearly every school function.

Summarizing Comparisons of Enrollments and Expenditures in Nassau and Suffolk Counties

In summary, comparing the enrollment and expenditure figures from 1970 to 1989, Suffolk and Nassau counties exhibit many similarities. Among the more important similarities is the trend of declining enrollments for both counties, although the rate of decline is more severe for Nassau county (49.6% from 1970 to 1989) than for Suffolk county (30.2%). As a result of declining total enrollments and the inability or unwillingness of either county to consolidate school districts into fewer and larger districts, the average districts' enrollment figures also demonstrate a decline within nearly every size of school district.

Furthermore, expenditures in terms of costs per student are growing for both counties, especially between 1980 and 1989. Not surprisingly, the costs per student tend to increase within both counties across most of the different functions of school districts. Perhaps the most significant, and most common result of the analyses presents so far, however, is that school districts with larger enrollments (i.e., greater than 5,000) tend to maintain the lowest total cost per student. With few exceptions, a similar result is found among the different functions of school districts.

Although Nassau county shares many of the same features as Suffolk in terms of enrollment and expenditures, there are some important differences. Perhaps the most obvious is that while Nassau county tends to have fewer students, there is a general tendency for higher cost per student than in Suffolk county. This tendency is present over time and within nearly every school function. In addition, although both counties have a declining percentage of schools in the largest district categories (i.e., 5,000 or greater), the rate of decline is higher in Nassau than for Suffolk county. As a result, Nassau county would be more likely to gain a greater fiscal savings than Suffolk county by consolidation efforts. For example, in the scenario given above where the savings for both counties are calculated as if the cost per student for all students were the same as the students enrolled in the largest category, Nassau county might save more than $41 million than Suffolk county. The potential savings in both counties, however, indicate the desire for efforts toward consolidation.

Comparing Suffolk and Nassau Counties: School Staffing Ratios

Up to this point, the focus of this project has been on the fiscal aspects of Suffolk and Nassau county school districts, i.e., expenditure growth over time and declining enrollments, and a trend for higher expenditures in smaller school districts than for districts with larger enrollments. Before further discussion of how the two counties compare with the total state and several other selected counties, it is important to briefly consider where the major investment of expenditures takes place. As with many other enterprises, schools are labor intensive, meaning that most of schools' expenditures are invested in the talents, the experience, and the energies of teachers, administrators, aides, counselors, librarians, and many other professionals. As such, the focus of analyses will now turn briefly to the staff of Suffolk and Nassau county schools.

Without a doubt, the ultimate test of any reform in the school system is how it effects the classroom -

6 It is interesting to note that unlike Suffolk County, districts with enrollments between 2,499 and 1,200 are less expensive in terms of cost per student than the next larger size category (4,999 to 2,500) in 1989 and 1970, but not in 1980. The cost per student in both categories, however, are still more than the largest category for all three time periods.

will there be fewer qualified and talented teachers in classrooms?

- Will administrators be deluged with duties and loose sight of the real objective?
- Will teachers be overwhelmed by the number of students in the classrooms?

All of these are important questions that are likely to be considered in times of limited resources and reduced economic growth. Although the present analyses does not attempt to answer these important questions, we will, however, attempt to provide a modest description of the staffing composition of school districts in Suffolk and Nassau counties. More specifically, the focus of analyses will briefly examine the composition of the two counties' school districts staff. Furthermore, some attention will be given to the ratio of staff to students in terms of enrollment figures. Finally, some focus will be devoted to the relation between teachers and other professional staff over time.

A similar method used to analyze school expenditures is used. Basically, this method aggregates school districts into different groups according to enrollment size. Extending the basic argument of this study (i.e., bigger school districts are likely to be less expensive), we might predict that districts with larger enrollments would be more likely to have less administrative and organizational redundancy, and therefore lower rates of administrators and other types of student services, and even possibly teachers who might otherwise be forced into administrative roles in smaller districts.

Staff Composition in Suffolk and Nassau County

In order to provide a brief examination of staff composition of Suffolk and Nassau county school districts, the most recent staffing data (1991) was collected from the Education Department of New York. This data contains enrollment figures, staff assignments, and full-time equivalency rates. The staff assignments are broken down into the following categories:

1) Administrative Staff - Central Administration, Program Administration, Principals and Assistant Principals

2) Other Nonteaching Staff

3) Pupil Personnel Services - Guidance Counselors, Nurses, Psychologists and Psychiatrists, Dental Hygienists, Librarians and others.

4) Classroom Teachers

5) Paraprofessional Staff - Teaching Assistants/Aides and other Paraprofessionals.

Table 8-5 presents the totals within each of the five staffing categories and their percentage of the total staff by the six different school enrollment categories used in previous analyses. Furthermore, the Table presents the figures for both Suffolk and Nassau county.

Looking first at Suffolk county, although there does seem to be a trend, the figures provide only modest support for the notion that the composition of staff seems to be related to the enrollment size of the district. For example, as expected the figures for the categories of Administrative Staff, and Classroom Teachers is lower for districts with enrollments of 5,000 students or more (5.35% and 70.97% respectively), then the figures for the total county (5.75% and 71.42%). More convincing evidence, however, is present when comparing the figures for the largest districts to those of the smallest districts (K-12 districts with less than or equal to 1,199 students). More specifically, smaller districts have a greater proportion of their staff devoted to the categories of Administrative Staff (1.54% higher), and Classroom Teachers (5.77% higher).

The figures in Table 8-5 for the categories of other Non- Teaching Staff, Pupil Personnel Services, and Paraprofessionals indicate a trend in the opposite direction. In each case, when compared to the figures for the total county, districts with larger enrollments tend to have a higher proportion of their total staff devoted to these categories. Although in terms of actual numbers, the differences in percentages may be work out to be rather small, such as for the category for other Non-Teaching Staff, the trend might suggest a greater reliance among larger districts on support services, such as teaching assistants, aids, and guidance counselors who specialize in their duties, which might free up teachers and administrators to concentrate in their duties.

Moving next to a comparison of Suffolk to Nassau county, the total figures from each county indicate that Nassau county is higher than Suffolk county in every category except for Paraprofessionals, which it has a difference of 3.23 percent less. For example, although Nassau county has a lower enrollment (169,335) than Suffolk (214,840), and has over 18 percent fewer staff members, Nassau county lists a greater number of Administration Staffers (1279) than does Suffolk (1262). Converting the difference in percentages to actual numbers, the difference for Nassau county works out to 244 addition administrative staffers then if Nassau had the same percentage level as Suffolk county.

Although the total percentage figures for Nassau county in the categories of Administrative Staff and Classroom Teachers are higher compared to Suffolk,

TABLE 8-5
Students per Professional Staff by Size of School District, Suffolk and Nassau Counties, 1970, 1980, 1989

Suffolk County —
Professional Staffing Ratios (1990-1991)

	Num. of Dis.	Enrollment	Administration Staff		Other Non-Teaching Professionals		Pupil Personnel Serv.		Classroom Teachers		Paraprofessionals		Total
			(#)*	(% of total)	(#)	(% of total)	(#)	(% of total)	(#)	(% of total)	(#)	(% of total)	
Special Ed or Act	1	90	2.0	6.46%	0.0	0.00%	2.0	6.46%	16.1	51.88%	11.0	35.43%	31.0
Less than K-12	17	304	1.7	5.74%	0.1	0.24%	1.5	4.00%	24.5	79.75%	4.0	10.35%	31.9
Enroll Avg GT 5k	13	7570	40.3	5.35%	7.2	0.85%	55.9	7.31%	541.6	70.97%	124.0	15.54%	768.7
Enroll 4,999 to 2.5k	20	3660	23.9	6.53%	2.2	0.62%	26.6	7.19%	262.6	71.38%	55.2	14.25%	37.1
Enroll 2,499 to 1.2k	12	1575	10.8	6.13%	1.2	0.64%	13.6	7.66%	125.6	71.17%	28.7	14.26%	180.1
Enroll LE to 1,199	7	557	5.0	6.89%	0.0	0.03%	5.0	6.86%	54.1	74.15%	10.1	12.06%	74.3
Mean of Districts	—	2852	18.2	5.93%	2.0	0.66%	22.4	7.32%	234.8	76.74%	27.9	9.11%	306.0
TOTAL COUNTY	—	214840	1262.3	5.75%	157.4	0.72%	1580.9	7.20%	15681.8	71.42%	3275.0	14.92%	21956.7

Nassau County —
Professional Staffing Ratios (1990-1991)

	Num. of Dis.	Enrollment	Administration Staff		Other Non-Teaching Professionals		Pupil Personnel Serv.		Classroom Teachers		Paraprofessionals		Total
			(#)*	(% of total)	(#)	(% of total)	(#)	(% of total)	(#)	(% of total)	(#)	(% of total)	
Special Ed or Act	0	0	0	0	0	0	0	0	0	0	0	0	0
Less than K-12	1	796	4.4	4.33%	0.0	0.00%	6.2	6.15%	71.7	70.62%	19.2	18.89%	101.5
Enroll Avg GT 5k	12	7762	47.1	6.73%	5.9	0.82%	56.1	8.06%	509.0	73.34%	77.2	11.11%	694.9
Enroll 4,999 to 2.5k	17	3361	27.3	7.35%	2.7	0.73%	29.9	8.03%	268.4	71.71%	46.2	12.30%	374.1
Enroll 2,499 to 1.2k	14	1938	16.8	7.68%	0.9	0.39%	18.0	8.23%	159.5	72.85%	25.3	10.85%	220.6
Enroll LE to 1,199	14	1938	16.8	7.68%	0.9	0.39%	18.0	8.23%	159.5	72.85%	25.3	10.85%	220.6
Mean of County	—	3985	30.0	7.51%	2.2	0.55%	33.7	8.44%	306.5	76.80%	25.3	6.35%	399.1
TOTAL COUNTY	—	169,335	1279.0	7.11%	132.4	0.94%	1451.0	8.06%	13025.8	72.40%	2103.5	11.69%	17991.7

*Staff Numbers are in Full-Time Equivalents

indicating more students per staff, the size of enrollment seems to produce a similar influence as with Suffolk county school districts. More specifically, for the largest Nassau county school districts the Administrative Staff ratio is 0.38 percent lower than the total county, and 1.1 percent less than the smallest district. For Classroom Teachers, school districts in the largest category are 0.94 percent lower than the total county and 5.14 percent lower than the smallest district category. There is no real evidence, however, for other trends in the different staffing categories as a result of enrollment size in Nassau.

Comparing the Ratio of Students per Staff for Suffolk and Nassau

Table 8-6 presents a summary of staffing ratios for school districts in Suffolk and Nassau counties in relation to enrollment figures. More specifically, the enrollment for each district is divided by the number of staffers in each of the five major categories, and the corresponding subcategories. Next, the districts are aggregated into the different enrollment size categories, along with the average figures for all districts in each county.

Turning first to the figures for Suffolk County, the data indicate that when compared to school districts with smaller enrollments, there is a tendency for greater figures in most staff categories. Furthermore, since higher figures reflect more students per staff member, the data indicate that when compared to the averages for smaller districts, as well as the averages for all districts, districts in the largest enrollment category tend to have more students per Total Professionals (column 16), more students per Classroom Teacher (column 14), more students per Pupil Personnel Service Staffer (column 6), and more students per Administrative Staff (column 2), as well as more students per Other Non-Teaching Staff (column 6).

TABLE 8-6
Professional Staffing Ratios For Suffolk and Nassau Counties

Professional Staffing Ratios (1990-91)

District		*(1) Enroll	(2) Ad Staff	(3) (CA)	(4) (PA)	(5) P&AP)	(6) O Non Tea	(7) PPS	(8) (Guid C)	(9) (Nurs.)	(10) (Psyc)	(11) (Dental)	(12) (Librn)	(13) (other)	(14) Clss. Tch	(15) Til Pro	(16) Parapro	(17) (TA's)	(18) (other)
Suffolk County		214840	170.2	1071.6	431.3	381.3	1365.2	135.9	474.1	649.3	764.6	103288.5	711.6	1014.4	13.7	11.5	65.6	90.6	238.7
LT K-12	16	292	152.5	238.5	302.5	88.0	199.5	115.0	112.6	250.2	786.8	0.0	218.9	0.0	9.3	8.2	140.0	58.8	305.6
Enroll Avg GT 5k	13	7570	188.6	1700.4	502.5	368.3	2355.0	137.8	457.8	669.9	837.7	1089.2	812.0	1325.6	13.9	11.7	75.7	191.7	1023.1
4,999 to 2.5k	20	3650	156.9	1018.8	397.4	375.9	1802..8	141.1	546.8	730.2	812.4	2630.6	754.8	1031.6	14.0	11.7	100.4	156.5	910.8
2,499 to 1.2k	12	1575	154.0	836.9	604.8	331.6	1283.8	119.6	418.4	549.6	862.7	0.0	625.3	853.6	12.8	10.6	87.9	120.8	267.1
LE to 1,499	7	557	116.3	435.4	614.1	331.1	1993.8	114.1	293.8	497.7	549.7	0.0	557.4	369.0	9.7	8.2	85.0	91.1	191.6
MEAN OF DISTRICTS		2852	157.1	855.5	449.7	292.1	1423.2	127.4	371.3	545.1	792.9	953.9	585.7	724.1	12.1	10.3	102.3	125.3	593.8

Professional Staffing Ratios (1990-91)

District		Enroll	Ad Staff	(CA)	(PA)	P&AP)	O Non Tea	PPS	(Guid C)	(Nurs.)	(Psyc)	(Dental)	(Librn)	(other)	Clss. Tch	Til Pro	Parapro	(TA's)	(other)
Nassau County		169335	132.4	953.3	292.5	324.4	1279.4	116.7	415.3	571.3	622.2	0.0	564.8	967.1	13.0	10.6	80.5	100.1	411.0
LT K-12	1	796	180.9	398.0	0.0	331.7	0.0	127.4	796.0	636.8	265.3	0.0	796.0	0.0	11.1	9.7	41.5	46.8	361.8
Enroll Avg GT 5k	12	7762	162.5	1344.5	426.1	398.9	2151.6	134.5	484.5	795.2	780.8	0.0	659.7	1228.8	14.7	12.2	327.9	366.2	808.7
4,999 to 2.5k	17	3361	124.6	1009.1	280.5	305.8	1500.4	113.6	428.2	597.2	621.6	0.0	672.0	1022.9	12.6	10.3	89.3	119.5	427.5
2,499 to 1.2k	14	1938	116.5	817.0	264.8	306.9	2106.5	110.8	381.3	430.0	772.9	0.0	496.8	837.0	12.2	9.9	106.8	134.6	646.0
LE to 1,499	1	1117	105.4	1117.0	199.5	279.3	558.5	101.7	558.5	372.3	372.3	0.0	373.8	0.0	12.1	9.6	58.8	106.4	131.4
MEAN OF DISTRICTS		3995	133.0	1027.6	306.4	331.0	1808.3	118.4	439.7	593.9	697.6	0.0	610.3	974.5	13.0	10.7	157.2	188.1	535.8

*(1) Enrollment
(2) Administrative Staff
(3) Central Administration
(4) Program Administration
(5) Principals and Assistant Principals
(6) Other Nonteaching Staff
(7) Pupil Personnel Services
(8) Guidance Counsellors
(9) Nurses
(10) Psychologists and Psychiatrists
(11) Dental Hygienists
(12) Librarians
(13) Other
(14) Classroom Teachers
(15) Paraprofessional Staff
(16) Paraprofessional Staff
(17) Teaching Assistants/Aides
(18) Other Paraprofessionals

As an example of the potential savings among districts with larger enrollments in terms of full-time equivalence staff positions, if Suffolk county would to maintain the same ratio as the average among the districts with the largest enrollments, it would mean a savings of over 318 full-time equivalent positions among the Total Professional Staff, most of which would come from the category of Classroom Teachers (225). While few would directly argue to reduce the number of teachers in the classrooms, if the theory is accurate, and school districts with larger enrollments do offer a more diverse curriculum, the evidence simply suggests that they do it with fewer people. In other words, this might suggest that larger districts are more able to utilize the expertise, and talents of their professionals.

Further evidence for the relationship between enrollment size and staffing ratios comes from the figures presented in the bottom of Table 8-6 for Nassau county. Briefly looking at the top of the Nassau county table, the major differences between the two counties become immediately apparent. More specifically, figures for the total counties indicate that when compared to Suffolk county, Nassau tends to have a lower staff ratio in nearly every category except for Paraprofessionals.[7]

As with Suffolk, however, the figures for Nassau county indicate that districts with larger enrollments tend to have more students per staff member when compared to districts with smaller enrollments, or the total county, in every major staff category except for Paraprofessionals. For example, in the category for Administrative Staff the difference between averages for the largest districts (greater than 5,000) and the average for the 2,499 to 1,200 sizes districts[8], is 46 students per staffer, and in the category of Classroom Teachers the differences is 2.5 students per teacher.

To further illustrate the relationship between enrollment size and staffing ratios for Nassau county, if many of the staffing ratios for the total county were the same as the average for the districts with the largest enrollments the differences would be substantial in every category except for Paraprofessional Staff. For example, the difference in the ratios in summary category of Total Professional Staff would work out to be 2,095 full-time equivalent positions for the total county, approximately 12 percent of which would be Administrative Staff, 3 percent Other Non- Teaching Staff, 10 percent Pupil Personnel Service Staff, and about 75 percent Classroom Teachers. As with earlier comparisons between Suffolk and Nassau counties, in contrast to the positions likely to be saved in Suffolk county (318), it seems that Nassau county has much more to gain through consolidation efforts than Suffolk county, although both would likely realize substantial benefits.

Although the discussion of staffing ratios suggests a tendency for larger districts to have higher staffing ratios for both Suffolk and Nassau counties in 1990, Table 8-7 presents evidence suggesting that this effect is present over time, at least for professional staff. In fact, focusing primarily on Column 6, listing the total number of students per staff member, the data indicate that for both counties and in each year, districts with the largest enrollments tend to have the highest ratio of students per staff (e.g., Administrative Staff, Pupil Personnel Services, and Classroom Teachers). The one modest exception to this tendency is in Nassau county for 1980, where the ratio is the same for the largest districts and the districts in the next smaller category (4,999 to 2,500). The trend is clear, however, that districts with larger enrollments tend to have higher staffing ratios, reflecting more students per staff member, and that this relationship has been present over time.

Looking again to Table 8-7, the data indicate several other interesting phenomena worth noting. For instance, in Suffolk county around 86 percent of the professional staff is made up of teachers. This ratio is relatively constant for all three time periods. The teacher ratios in Nassau county, however, tend to be lower than Suffolk county. More specifically, beginning with the 1970 figures, teachers make up 83.6 percent of total staff, then rise to 85.8 percent in 1980, and then again drop to 84.2 percent in 1989.

Furthermore, in both counties there is a modest trend for higher percentage of teachers to total professionals in districts with smaller enrollments than for larger districts. For example, calculating the ratio of teachers to total staff in Suffolk county, in 1989 the smallest two categories of district averages with K-12 programs had a teacher to total professional ratio of 0.896, while the ratio for districts with the largest

[7] The higher ratio in this category, and more specifically in the Teachers' Assistant/Aid category indicates that when compared to Suffolk county, Nassau tends to have fewer teaching assistants per student. This might suggest that Suffolk county relies more on teaching assistants to fill a greater role in educating students than does Nassau County.

[8] The category for districts with less than K-12 and K-12 programs with enrollments less than 1,199 are not used as a basis of comparison because there are only one school in each category.

TABLE 8-7
Professional Staffing Ratios

	(1)	(2) Enrollment	(3) Total Prof.	(4) Teachers	(5) Other	(6) Stud./Prof	(7) Stud./Teach	(8) Stud./O.Prof
SUFFOLK COUNTY (70)								
LESS THAN K-12	22	298	17	16	2	17	19	161
ENROLL AVG GT 5k	24	9,946	591	510	81	17	20	129
" 4,999 TO 2.5k	12	3,977	246	214	31	16	18	144
" 2,499 TO 1.2k	5	1,855	121	105	16	16	18	115
" LE TO 1,199k	10	722	45	40	5	15	17	208
Mean of Districts	73	4,239	254	220	34	17	19	151
TOTAL COUNTY		309,470	18,572	16,080	2,492	17	19	124
SUFFOLK COUNTY (80)								
LESS THAN K-12	18	260	21	19	2	10	11	107
ENROLL AVG GT 5k	25	8,718	571	499	72	15	17	130
" 4,999 TO 2.5k	11	3,641	252	217	34	15	17	118
" 2,499 TO 1.2k	10	1,681	130	112	18	13	15	109
" LE TO 1,199k	8	537	48	42	6	10	11	89
Mean of Districts	72	3,941	265	232	34	13	15	115
TOTAL COUNTY		283,775	19,100	16,671	2,429	15	17	117
SUFFOLK COUNTY (89)								
LESS THAN K-12	18	277	28	25	3	7	9	73
ENROLL AVG GT 5k	15	7,970	671	579	93	12	14	89
" 4,999 TO 2.5k	19	3,614	319	275	44	11	13	86
" 2,499 TO 1.2k	10	1,570	214	191	23	9	10	72
" LE TO 1,199k	9	690	77	69	8	9	10	82
Mean of Districts	71	3,030	274	238	37	10	11	81
TOTAL COUNTY		215,950	19,465	16,863	2,602	11	13	83

	(1)	(2) Enrollment	(3) Total Prof.	(4) Teachers	(5) Other	(6) Stud./Prof.	(7) Stud./Teach.	(8) Stud./O.Prof
NASSAU COUNTY (70)								
LESS THAN K-12	1	1,739	104	95	9	17	18	193
ENROLL AVG GT 5k	26	10,004	627	522	105	16	19	97
" 4,999 TO 2.5k	15	3,888	273	231	41	14	17	110
" 2,499 TO 1.2k	3	2,178	150	126	24	14	17	92
" LE TO 1,199k	0							
Mean of All Districts	56	5,834	374	313	61	16	19	112
Mean of Comb. Districts	45	7,260	465	389	76	15	18	104
TOTAL COUNTY		326,694	20,936	17,507	3,429	16	19	95
NASSAU COUNTY (80)								
LESS THAN K-12	1	1,091	96	85	11	11	13	99
ENROLL AVG GT 5k	18	7,826	591	512	79	13	15	103
" 4,999 TO 2.5k	17	3,410	268	226	41	13	15	86
" 2,499 TO 1.2k	9	1,957	174	145	29	11	14	68
" LE TO 1,199k	0	0	0	0	0	0	0	0
Mean of Total Districts	45	4,834	374	321	53	13	15	90
Mean of Comb. Districts	56	3,885	301	258	43	13	15	98
TOTAL COUNTY		217,533	16,846	14,452	2,398	13	15	91
NASSAU COUNTY (89)								
LESS THAN K-12	1	780	80	69	11	10	11	71
ENROLL AVG GT 5k	12	6,878	624	532	92	11	13	80
" 4,999 TO 2.5k	17	3,332	331	277	55	10	12	64
" 2,499 TO 1.2k	14	1,928	199	167	32	10	12	62
" LE TO 1,199k	1	1,104	124	102	22	9	11	50
Mean of All Districts	56	3,001	288	243	45	11	12	73
Mean of Comb. Districts	45	3,735	358	302	56	10	12	68
TOTAL COUNTY		168,058	16,111	13,601	2,510	10	12	67

enrollments was 0.863. Although this trend is consistent with previous findings, these and similar differences, however, are fairly modest when they are calculated in terms of actual numbers of teachers for the entire county.

Turning next to the student per professional staff ratio (column 6), as well as the student per teacher ratio (column 7), and then comparing the figures from Suffolk county to Nassau, the data indicate that for each year Suffolk county has a higher ratio than Nassau. This indicates that Nassau county tends to have fewer students per professional staff, and even fewer students per teacher than Suffolk county. For example, if Nassau county were to reduce the ratio of students per professional for the total county, by only 1, making it equal to Suffolk county, the difference would work out to over eight hundred full time positions less than the posted total.

Finally, returning to the student per professional and student per teacher ratios for both counties and over time, it is interesting to note that the figures suggest that the number of professionals is increasing in relation to declining enrollments. For example, although as previously noted, the ratios for Nassau county are consistently higher than Suffolk county for each year, indicating more student per professional, both counties show a drop from 1970 to 1980 (e.g., 17 to 15 for the ratio of students per professional in Suffolk, and 16 to 13 in Nassau), and then another drop from 1980 to 1989 (e.g., 15 to 11 for the ratio of students per professional in Suffolk and 13 to 10 in Nassau). This is further evidence that both counties have had a tendency to increase the size of their professional staffs, when at the same time enrollments figures have declined.

Summarizing Comparisons of Suffolk and Nassau County School Staff

In summary, as with previous analyses, enrollment size does tend to be associated with the organization of school districts. This relationship is present for both Suffolk and Nassau counties. The evidence in Table 8-5 indicates that districts with larger enrollments tend to have less of their total staff dedicated to administration and teaching functions, and more assigned to other Service positions, such as Non-Teaching professional and Paraprofessionals.

Anchoring the numbers of staff to enrollment size, the data from Table 8-6 suggest that in most staffing categories districts with larger enrollments tend to need less staff per students in meeting their demands. Although this relationship is present for both counties, it is more evident in Nassau county where the student per staff ratios tend to be higher overall than in Suffolk county in nearly every staff category and enrollment size category, as well having larger disparities between the higher ratios for larger districts, and ratios for the total county. This suggest that although both counties seem to be less labor intensive in districts with larger enrollments, the difference is greater in Nassau than in Suffolk county.

Finally, the data from Table 8-7 suggest that the relationship between staffing ratios and enrollment is present not only for 1990, but seemingly over time, or at least for 1970, 1980, 1989 in addition to 1990. In other words, it seems that since 1970, school districts with enrollments of at least 5,000 students have tended to require less professional staff than for smaller districts. Furthermore, examining the ratios across all the time points, in addition to 1990, the data indicate that neither county has decreased their professional staff in relation to declining enrollment.

Expanding Comparisons:

Examining Districts from Similar Counties and the State The final portion of this study will be devoted to a brief analysis of Suffolk and Nassau counties to other selected counties on the basis of similar economic and population growth patterns, as well as the total state. More specifically, because Suffolk county tends to show many signs of economic and residential growth, it will be compared to Dutchess and Orange counties, which have similar growth patterns. Nassau county, however, does not enjoy a similar growth pattern, and instead has a rather well established economy, and even shows some signs of emigration of both industry and populations. As such, Rockland and Westchester counties will be compared to Nassau county since they show somewhat similar growth patterns. Finally, in an effort to see how the selected counties compare to typical counties in New York State, the total enrollment figures for New York will be considered as a means of comparison. Furthermore, because of its relation to the rest of the state in terms of enrollment size, expenditures size, and the particularity of its organization, especially in terms of school administration functions, New York City will be subtracted from the total state to yield a controlled means of comparison. Because of time and space limitations, however, only enrollment figures and total costs per student will be examined in the analyses, with some consideration given to enrollment size of districts.

State and Selected County Comparisons

Enrollments

Looking first to the enrollment figures, as presented in the top portion of Table 8-8, a general

trend of declining enrollments seems present in nearly all of the counties considered in the present analyses, as well as for the total state and New York City. Furthermore, except for N.Y. City, Orange county and a few other isolated occasions, nearly every years' enrollment figure is less than the previous year.

Further evidence of a trend for declining enrollments comes from Figures 8-5, 8-6, and 8-7, which graphs the three different groups for comparison. First, Figure 8-5 charts the enrollment over time for the total state, N.Y. City, and the State minus N.Y. City. Next, Figure 8-6 charts enrollment for Suffolk, Dutchess and Orange counties. Finally, Figure 8-7 charts the enrollments for Nassau, Rockland, and Westchester counties. By examining the enrollments charted in each of three figures, the most obvious trend is for a decline in enrollments from 1970 to 1980, and then a more gradual decline throughout the remaining time series. Figure 8-6, however, indicates that, Suffolk, Dutchess, and Orange counties had peak enrollments in the 1970s, and then as expected, show enrollments that decline at a much more gradual rate than compared to other counties, as well as the state. In fact, controlling for N.Y. City, the percentage of total enrollment decline for the rest of the state (31.19%), Nassau (48.56%), Rockford (38.07%), Westchester (38.42%) counties, are all larger than for Orange (3.79%), Dutchess (20.99%), and Suffolk (30.22%) counties. Thus, the data indicate that although there is considerable variability, the general trend is for declining enrollments for the observations under study.

Costs per Student

Returning to Table 8-8, and moving to the bottom portion of the Table, which lists the costs per student for each of the areas under study, the data suggest that while there is little growth in enrollments, if not a general trend for decline, the total costs of educating each student tends to increase over time. For example, comparing the 1970 figures to 1989, the total state has increased 38.48 percent, 48.83 percent for Rockland, 48.38 percent for Suffolk, 46.62 percent for Nassau, 47.3 percent for Westchester, 41.34 percent for Orange, 38.92 percent for Dutchess, and 31.7 percent for N.Y. City. Not surprisingly, the areas with the highest percentages of increases are also among the areas with the highest costs per student, such as Rockland, Suffolk, Nassau, and Westchester.

Turning next to a graphic representation of the costs per student, Figures 8-8, 8-9, and 8-10 present the data in graphic form, with the same method of grouping used above. First, Figure 8-8 presents the Total State, N.Y. City and the State minus N.Y. City. As the graph indicates although N.Y. City starts at a rate ($3,814) higher than the rest of the state ($3,650), it ends up at a rate ($5,584) lower than the total state ($5,839).

Comparing the three counties experiencing similar growth patterns, Figure 8-9 presents the costs per student for Suffolk, Dutchess, and Orange counties, along with N.Y. State controlling for N.Y. City. As the graph indicates, will Dutchess and Orange counties have costs per student below that of the State controlling for N.Y. City, Suffolk county is always above. In fact, for 1989 the total cost per student is over 22 percent higher than for the controlled state figure.

Finally, turning to the graph for the three counties have more stable, or slightly declining growth patterns, Figure 8-10 presents the data for Nassau, Rockland, and Westchester counties, along with the controlled figures for N.Y. State. In this case, all three counties have higher total costs per student than does the corrected figures for the total state. In 1989, for example, the most extreme difference comes from comparing the higher figure from Westchester, to the corrected total state figure, which works out to over a thirty percent higher cost per each of Westchester's 104,767 enrolled students.

Based on the findings of analyses in this section, as well as previous comparisons between Nassau and Suffolk counties, it seems that like Suffolk and Nassau, other counties, such as Westchester, and Rockland, have responded to declining enrollments with increasing expenditures. In fact, if the above four counties would have kept their costs per students at the same rate as the total state the savings would work out to be over $371 million for Nassau or 27.46 percent of its total expenditures, over $359 million for Suffolk or 22.2 percent of its total expenditures, $80 million for Rockland or 27.71 percent of its total expenditures, and finally over $281 million for Westchester or 31.51 percent of its total school expenditures. It seems, however, that there has been a general trend in the areas selected for declining enrollments coupled with rising expenditures, resulting in costs per student that have risen substantially in the past two decades. In some cases, such as Suffolk and Rockland, the total cost per student has nearly doubled.

Comparing Selected Areas by District Size Over Time

As previous analyses have indicated, one potential explanation for higher costs per student is maintaining or expanding the funding of school districts as enrollments decline. The results of this study suggest, as least for Suffolk and Nassau, if counties

Figure 8-5 **New York State Enrollment**

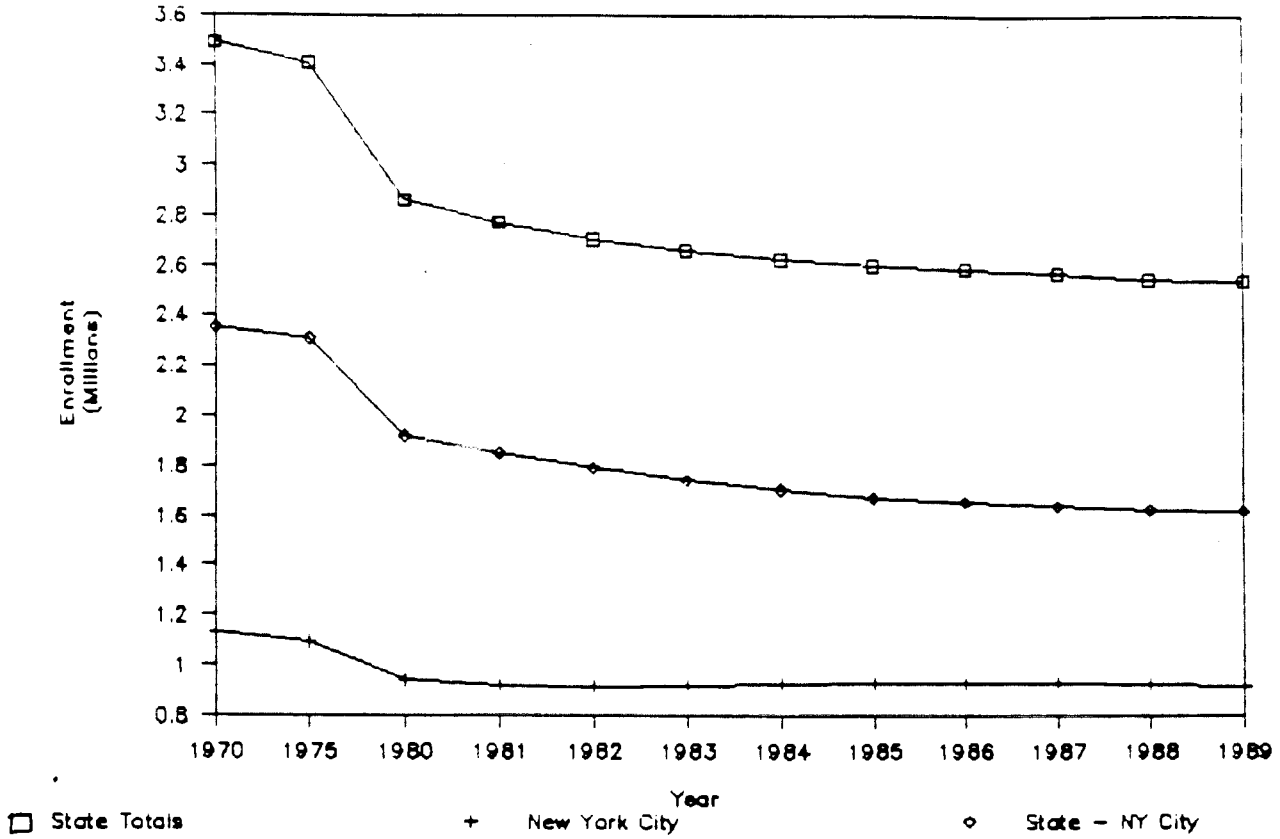


Figure 8-6 **Suffolk and Similar Counties Enrollments**

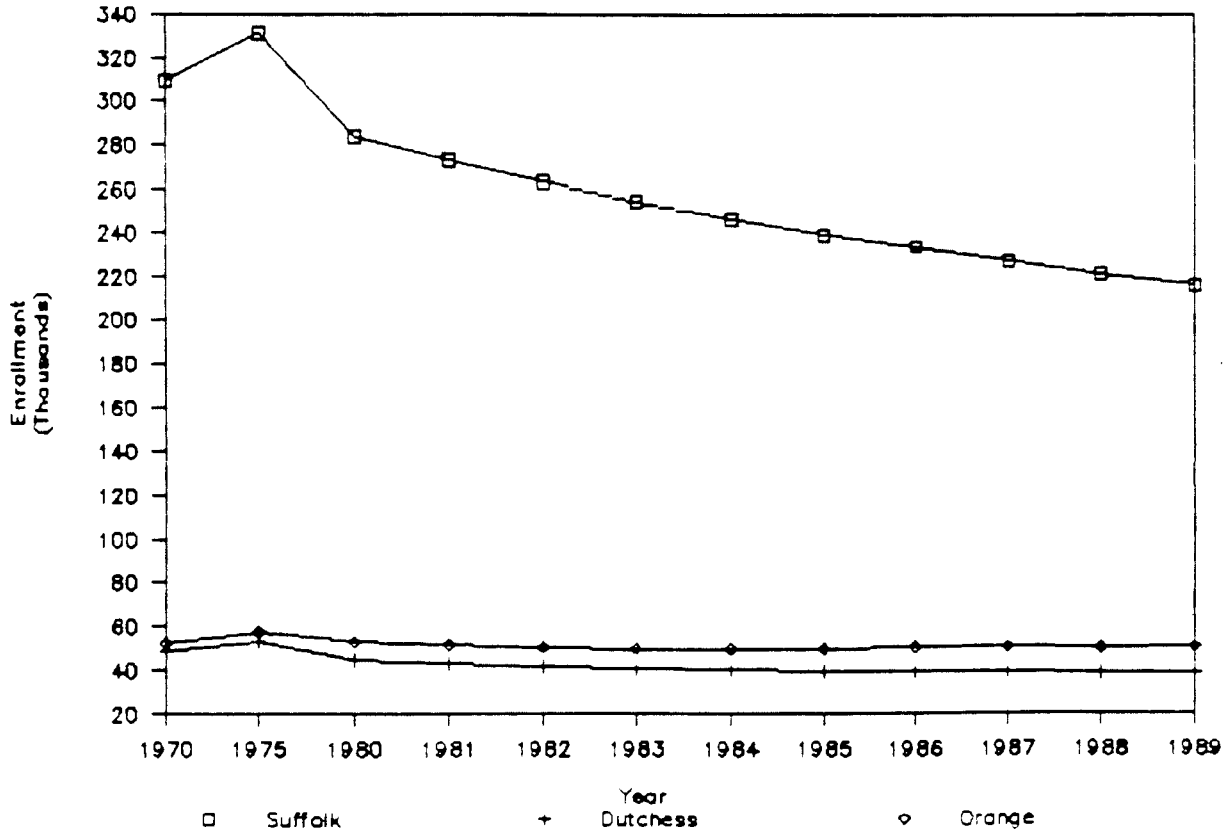


Figure 8-7 **Suffolk and Similar Counties Enrollments**

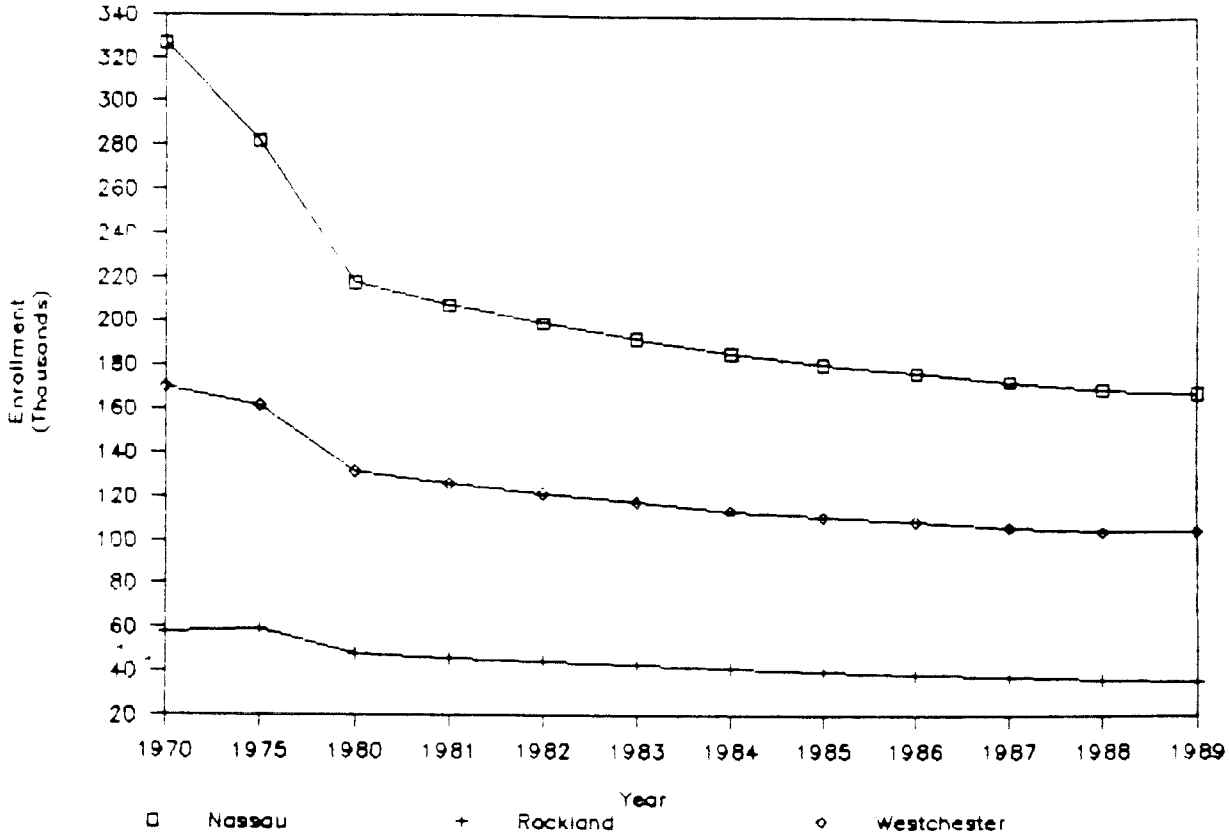


Figure 8-8 **New York State Cost per Student**

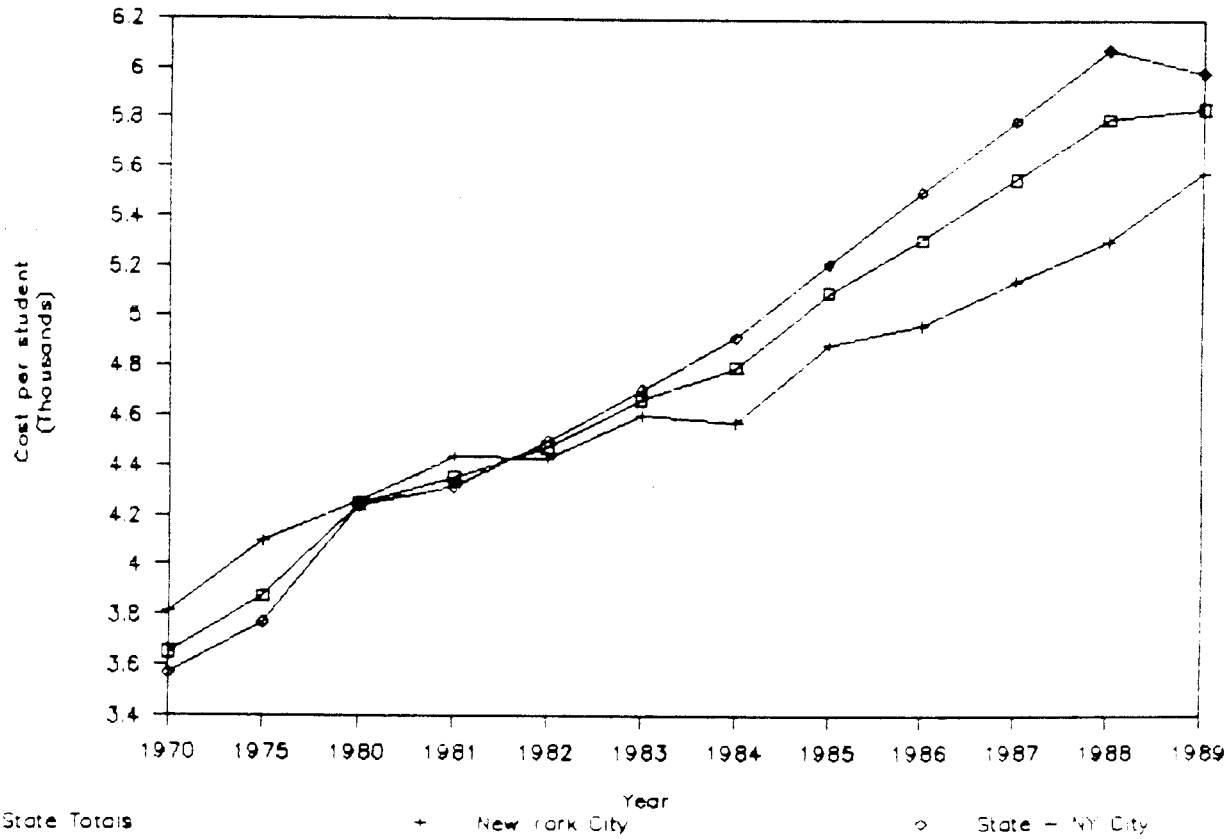


Figure 8-9 **Suffolk and Similar Counties Cost per Student**

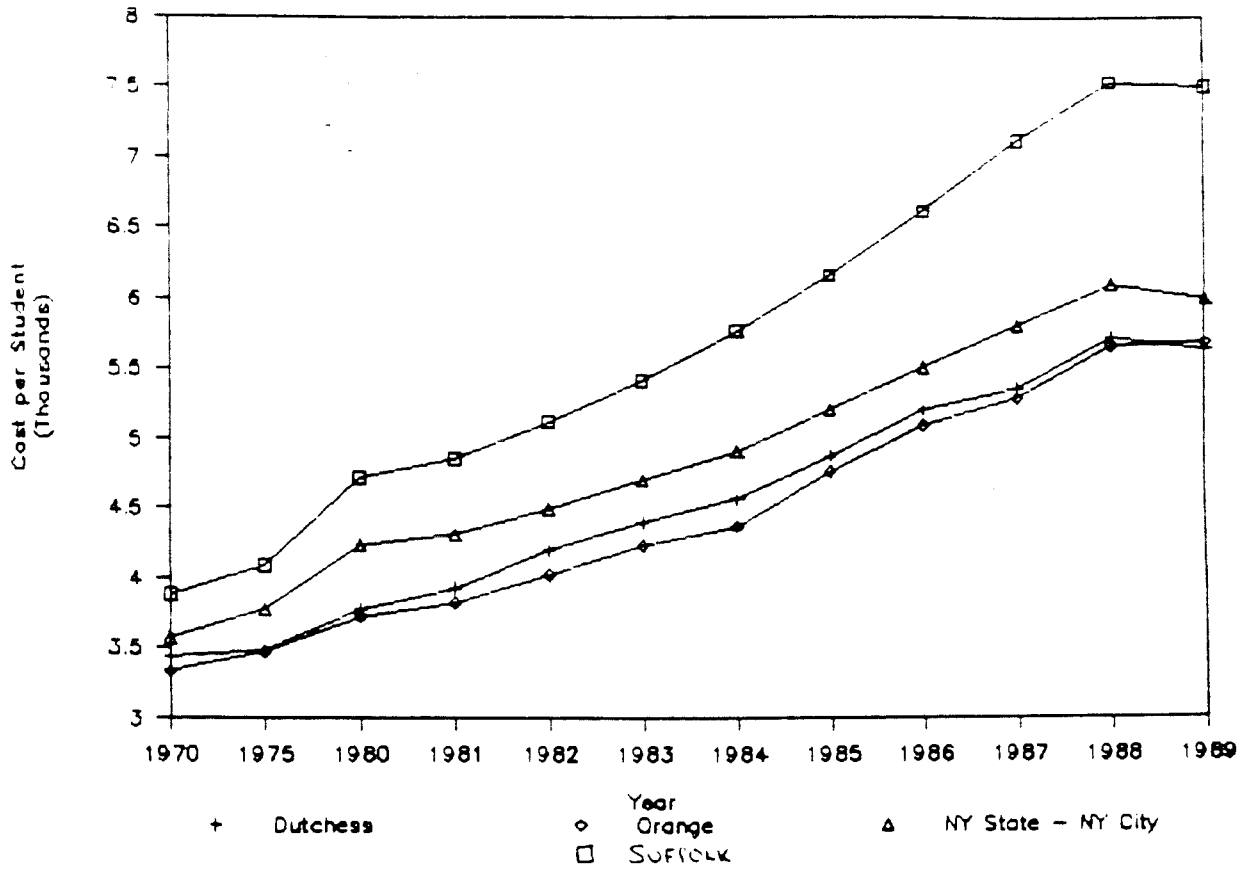


Figure 8-10 **Nassau and Similar Counties Cost per Student**

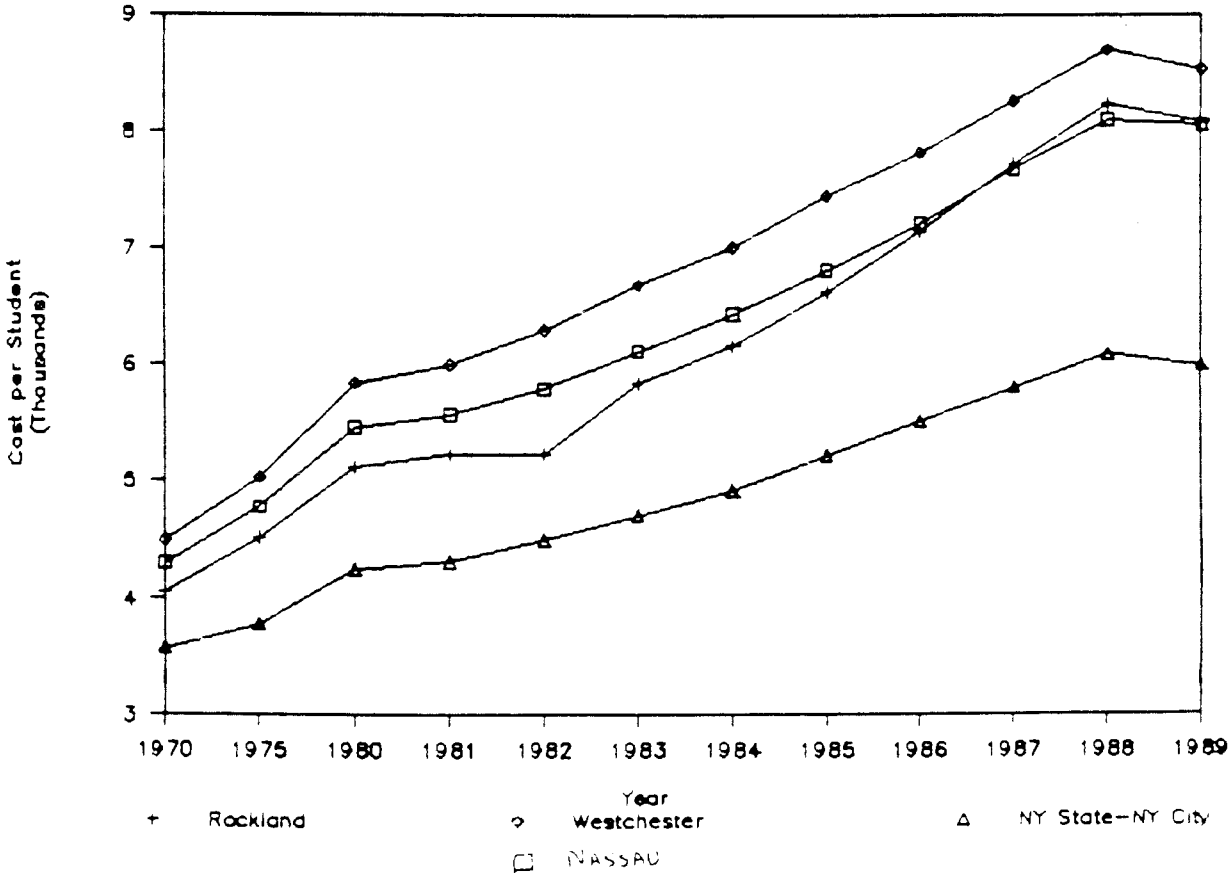


TABLE 8-8
State and Selected County Comparisons

	1970	1975	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
Enrollment												
State Totals	3,489,245	3,406,015	2,860,371	2,770,640	2,705,413	2,661,041	2,631,059	2,605,363	2,588,936	2,573,249	2,548,710	2,537,669
New York City	1,135,298	1,096,460	941,159	920,911	914,782	921,131	927,301	931,246	932,343	933,206	925,246	918,011
State-NY City	2,353,947	2,309,555	1,919,212	1,849,729	1,790,631	1,739,910	1,703,758	1,674,117	1,656,593	1,640,043	1,623,464	1,619,658
Suffolk	309,470	331,183	283,775	273,145	263,589	254,310	246,585	238,963	233,735	227,414	221,151	215,950
Dutchess	48,947	52,802	44,375	42,956	41,464	40,495	39,937	39,293	39,115	39,142	38,532	38,674
Orange	52,494	57,318	52,694	51,512	50,342	49,720	49,507	49,445	50,136	50,550	50,251	50,506
Nassau	326,694	282,175	217,533	207,396	199,347	192,407	185,864	181,085	177,108	173,262	169,730	168,058
Rockland	57,810	59,642	48,075	45,953	44,408	42,679	41,568	40,237	38,712	37,546	36,501	35,602
Westchester	170,122	161,578	131,531	125,624	121,305	117,598	113,652	111,039	109,128	106,466	104,443	104,767
Total Cost per Student												
State Totals	3,650	3,875	4,242	4,351	4,470	4,665	4,792	5,094	5,309	5,558	5,800	5,839
New York City	3,814	4,096	4,253	4,434	4,424	4,598	4,571	4,887	4,965	5,145	5,306	5,584
State-NY City	3,571	3,771	4,236	4,309	4,493	4,701	4,913	5,209	5,503	5,793	6,081	5,984
Suffolk	3,874	4,086	4,715	4,852	5,115	5,417	5,768	6,163	6,612	7,112	7,531	7,505
Dutchess	3,435	3,477	3,779	3,925	4,197	4,404	4,567	4,880	5,197	5,351	5,706	5,624
Orange	3,332	3,471	3,723	3,821	4,020	4,234	4,373	4,764	5,091	5,276	5,649	5,681
Nassau	4,297	4,772	5,452	5,558	5,784	6,103	6,426	6,802	7,206	7,672	8,094	8,050
Rockland	4,052	4,507	5,111	5,219	5,202	5,831	6,153	6,615	7,140	7,717	8,230	8,077
Westchester	4,493	5,026	5,835	5,989	6,290	6,673	7,003	7,450	7,817	8,260	8,696	8,525

TABLE 8-9
Costs per Student (1970)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
DUTCHESS (70)															
SPECIAL ED. OR ACT	1	155	48	449	6,424	241	0	63	1,351	1,113	0	0	9,687	568	10,255
LESS THAN K-12	1	2,019	18	86	2,317	12	0	229	175	474	347	6	3,665	3	3,668
ENROLL. AVG GT 5k	4	8,183	16	68	1,918	16	1	194	302	510	331	19	3,375	90	3,465
* 4,999 TO 2.5k	1	3,575	16	56	1,902	0	0	99	296	481	375	0	3,214	181	3,396
* 2,499 TO 1.2k	6	1,554	18	82	1,876	2	0	198	259	487	398	90	3,411	34	3,446
* LE TO 1,199	1	1,141	18	100	1,940	4	0	254	438	473	343	39	3,609	30	3,639
Mean of Districts	14	3,496	19	104	2,251	24	0	186	358	536	341	47	3,867	96	3,964
TOTAL COUNTY		48,947	16	69	1,916	11	1	198	293	498	344	25	3,370	66	3,435
NASSAU (70)															
SPECIAL ED. OR ACT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS THAN K-12	1	1,739	42	129	3,848	20	22	280	426	619	514	14	5,913	245	6,158
ENROLL. AVG GT 5k	26	10,004	14	103	2,554	32	10	167	370	613	351	21	4,237	59	4,296
* 4,999 TO 2.5k	15	3,888	25	141	2,907	31	13	178	402	687	363	24	4,771	57	4,828
* 2,499 TO 1.2k	3	2,178	22	124	2,825	14	10	143	354	635	366	23	4,515	25	4,540
* LE TO 1,199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mean of Comb. Districts	45	7,260	19	118	2,719	30	12	172	381	639	360	22	4,471	80	4,531
Mean of Districts	56	5,834	21	119	2,611	26	11	163	369	619	333	20	4,292	53	4,345
TOTAL COUNTY		326,694	16	104	2,589	30	11	163	365	617	332	20	4,248	48	4,296
ORANGE (70)															
SPECIAL ED. OR ACT	1	575	30	144	2,232	37	6	244	159	388	195	156	3,591	38	3,629
LESS THAN K-12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENROLL. AVG GT 5k	2	9,413	13	65	1,853	17	0	108	297	473	292	32	3,150	119	3,269
* 4,999 TO 2.5k	8	3,420	15	81	1,805	11	1	194	281	463	347	21	3,218	55	3,273
* 2,499 TO 1.2k	2	1,846	23	73	1,884	7	1	188	251	473	468	11	3,377	56	3,433
* LE TO 1,199	4	512	51	131	2,150	0	4	210	283	518	188	2	3,537	30	3,567
Mean of Districts	17	3,088	25	94	1,926	10	2	190	273	474	308	25	3,326	56	3,382
TOTAL COUNTY		52,494	16	74	1,861	14	1	172	282	468	339	26	3,253	79	3,332
ROCKLAND (70)															
SPECIAL ED. OR ACT	1	77	39	1,387	6,358	0	0	238	2,651	1,310	0	0	11,983	598	12,581
LESS THAN K-12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENROLL. AVG GT 5k	5	9,432	13	108	2,275	22	2	206	312	514	442	19	3,914	47	3,961
* 4,999 TO 2.5k	3	3,524	19	126	2,594	12	6	166	371	600	262	15	4,172	51	4,222
* 2,499 TO 1.2k	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
* LE TO 1,199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mean of Districts	9	6,423	18	256	2,836	16	3	196	592	631	339	16	4,896	109	5,006
TOTAL COUNTY		57,810	13	106	2,372	19	3	190	329	544	407	23	4,007	45	4,052
SUFFOLK (70)															
SPECIAL ED. OR ACT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS THAN K-12	22	298	94	207	4,859	66	11	467	377	692	512	73	7,360	45	7,405
ENROLL. AVG GT 5k	24	9,946	12	90	2,151	12	1	149	321	512	469	15	3,731	46	3,776
* 4,999 TO 2.5k	12	3,977	19	105	2,259	19	1	140	335	543	444	20	3,885	89	3,974
* 2,499 TO 1.2k	5	1,855	30	141	2,693	76	18	174	476	718	536	24	4,886	161	5,047
* LE TO 1,199	10	722	65	197	2,507	80	5	123	351	631	230	23	4,212	78	4,290
Mean of Districts	73	4,019	39	136	2,991	44	8	232	377	616	490	33	4,966	85	5,051
TOTAL COUNTY		309,470	14	96	2,202	19	2	155	331	522	460	17	3,817	57	3,874
WESTCHESTER (70)															
SPECIAL ED. OR ACT	6	159	87	1,457	11,574	460	444	286	2,992	2,365	90	201	19,957	380	20,336
LESS THAN K-12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENROLL. AVG GT 5k	9	10,301	19	98	2,537	28	2	126	394	639	409	65	4,315	129	4,446
* 4,999 TO 2.5k	14	3,474	21	121	2,762	25	4	164	384	668	373	39	4,569	66	4,625
* 2,499 TO 1.2k	14	1,802	31	146	2,901	21	0	178	428	686	355	28	4,774	25	4,799
* LE TO 1,199	3	865	65	209	3,559	154	201	313	428	681	306	35	5,952	29	5,981
Mean of Districts	46	3,898	35	304	3,962	89	73	186	742	890	333	61	6,676	104	6,780
TOTAL COUNTY		170,122	22	110	2,604	29	6	132	391	635	397	54	4,379	114	4,493

(1) Number of Schools
(2) Enrollment (K through 12)
(3) Board of Education Expenditures
(4) Central Administration Expenditures
(5) Regular Day Schools
(6) Special Schools
(7) Community Services
(8) Transportation Expenditures
(9) Operation and Maintenance of Plant
(10) Undistributed Expenditures
(11) Debit Service
(12) Interfund Transfers
(13) General and Debit Services Fund Expenditures
(14) Special Aid Fund Expenditures
(15) Total General Debit Service & Special Aid Fund Expenditures

TABLE 8-9 (Cont'd.)
Costs per Student (1980)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
DUTCHESS (80)															
SPECIAL ED. OR ACT	2	45	82	1,020	4,015	107	0	46	753	2,854	0	0	8,878	662	18,417
LESS THAN K-12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENROLL. AVG GT 5k	2	10,739	14	50	1,865	13	0	258	338	706	207	4	3,451	38	6,939
* 4,999 TO 2.5k	3	3,841	19	87	2,143	18	1	176	370	774	268	9	3,864	153	7,881
* 2,499 TO 1.2k	5	1,626	20	98	2,101	5	0	302	336	717	263	22	3,862	69	7,793
* LE TO 1,199	3	1,053	32	121	2,217	1	0	334	466	712	264	7	4,156	76	8,387
Mean of Comb. Districts	15	2,958	30	217	2,356	21	0	243	425	1,011	221	11	4,535	162	9,232
Total County		44,375	17	78	2,008	12	0	250	357	738	231	10	3,702	77	7,481
NASSAU (80)															
SPECIAL ED. OR ACT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS THAN K-12	1	1,091	47	152	6,067	34	83	548	495	1,174	453	6	9,059	197	9,256
ENROLL. AVG GT 5k	18	7,826	19	116	2,999	33	7	206	546	1,051	232	28	5,238	88	5,326
* 4,999 TO 2.5k	17	3,410	26	148	3,141	35	10	239	612	1,119	261	19	5,609	98	5,707
* 2,499 TO 1.2k	9	1,957	36	187	3,737	16	17	281	644	1,233	247	19	6,417	62	6,479
* LE TO 1,199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mean of Comb. Districts	45	4,834	26	143	3,268	30	12	241	589	1,116	251	22	5,699	89	5,788
Mean of Districts	56	3,885	26	150	3,134	26	11	220	567	1,079	237	22	5,472	87	5,559
Total County	56	217,533	22	129	3,085	30	9	217	560	1,069	238	24	5,364	88	5,452
ORANGE (80)															
SPECIAL ED. OR ACT	2	329	83	893	5,327	252	0	448	763	1,713	345	7	9,630	328	9,959
LESS THAN K-12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENROLL. AVG GT 5k	3	7,242	21	103	1,994	17	1	246	399	725	225	8	3,739	141	3,880
* 4,999 TO 2.5k	7	3,504	12	85	1,778	8	0	273	328	623	260	20	3,367	68	3,435
* 2,499 TO 1.2k	2	1,861	18	106	2,135	8	3	289	496	719	259	7	4,042	86	4,128
* LE TO 1,199	3	688	42	185	2,290	7	2	342	548	802	326	16	4,559	47	4,606
Mean of Districts	17	3,100	28	172	2,366	38	1	303	450	812	275	14	4,459	110	4,569
Total County		52,694	16	91	1,925	13	1	265	368	677	247	12	3,615	108	3,723
ROCKLAND (80)															
SPECIAL ED. OR ACT	1	150	98	1,238	5,196	0	0	170	1,837	1,750	0	0	10,287	396	10,684
LESS THAN K-12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENROLL. AVG GT 5k	4	9,271	16	88	2,785	17	0	272	428	943	266	22	4,837	72	4,910
* 4,999 TO 2.5k	3	2,916	35	231	3,268	35	1	313	479	1,113	269	18	5,762	156	5,918
* 2,499 TO 1.2k	1	2,095	31	141	3,424	24	0	317	479	1,122	314	8	5,857	117	5,974
* LE TO 1,199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mean of Districts	9	5,342	33	269	3,285	22	1	279	607	1,109	243	16	5,865	141	6,006
Total County		49,075	21	118	2,893	20	1	268	437	975	267	20	5,020	91	5,111
SUFFOLK (80)															
SPECIAL ED. OR ACT	1	80	126	1,544	5,917	88	0	22	2,393	2,485	0	1	12,575	1,332	13,908
LESS THAN K-12	17	270	166	434	8,193	7	12	1,134	687	1,073	276	81	12,063	79	12,129
ENROLL. AVG GT 5k	25	8,718	15	94	2,518	26	2	228	455	885	315	24	4,562	78	4,640
* 4,999 TO 2.5k	11	3,641	18	114	2,595	13	2	233	467	867	361	8	4,678	100	4,778
* 2,499 TO 1.2k	10	1,681	28	156	2,979	35	10	279	622	1,043	437	15	5,604	107	5,711
* LE TO 1,199	8	664	90	352	3,766	15	3	351	655	1,311	580	23	7,145	109	7,254
Mean of Districts	72	3,941	64	238	4,130	20	6	462	584	1,022	357	33	6,915	106	7,019
Total County		283,775	18	100	2,556	25	3	239	459	884	339	21	4,633	82	4,715
WESTCHESTER (80)															
SPECIAL ED. OR ACT	7	189	152	1,505	10,176	833	56	856	2,414	2,832	77	64	18,965	1,125	20,090
LESS THAN K-12	2	310	102	752	7,889	379	842	644	1,309	2,510	686	42	15,135	443	15,578
ENROLL. AVG GT 5k	6	9,632	30	116	2,919	92	1	177	544	1,095	343	62	5,379	204	5,583
* 4,999 TO 2.5k	12	3,319	25	143	3,238	40	2	385	556	1,140	287	18	5,815	95	5,910
* 2,499 TO 1.2k	14	1,769	37	156	3,328	13	4	253	592	1,121	287	15	5,808	60	5,868
* LE TO 1,199	7	1,028	57	260	3,475	82	1	313	655	1,186	405	22	6,456	85	6,541
Mean of Districts	48	2,740	56	385	4,465	174	45	384	682	1,440	296	31	8,158	261	8,420
Total County		131,531	31	147	3,141	53	7	247	573	1,115	331	31	5,676	159	5,835

(1) Number of Schools
(2) Enrollment (K through 12)
(3) Board of Education Expenditures
(4) Central Administration Expenditures
(5) Regular Day Schools
(6) Special Schools
(7) Community Services
(8) Transportation Expenditures
(9) Operation and Maintenance of Plant
(10) Undistributed Expenditures
(11) Debt Service
(12) Interfund Transfers
(13) General and Debt Services Fund Expenditures
(14) Special Aid Fund Expenditures
(15) Total General Debt Service & Special Aid Fund Expenditures

TABLE 8-9 (Cont'd.)
Costs per Student (1989)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
DUTCHESS (89)															
SPECIAL ED. OR ACT	1	115	155	731	7,881	1,254	0	256	2,125	2,785	0	0	14,987	0	14,987
LESS THAN K-12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENROLL AVG GT 5k	2	9,065	26	83	2,890	16	0	376	453	871	187	68	4,969	58	5,027
* 4,999 TO 2.5k	3	3,440	36	154	3,409	26	3	255	469	935	333	49	5,669	411	6,080
* 2,499 TO 1.2k	4	1,512	45	160	3,490	10	1	347	434	959	282	6	5,735	120	5,855
* LE TO 1,199	4	1,016	73	210	3,391	15	1	420	513	918	185	123	5,848	295	6,143
Mean of Districts		2,762	56	203	3,658	104	1	346	587	1,060	231	57	6,305	215	6,520
TOTAL COUNTY	14	38,874	37	129	3,208	22	1	348	485	932	232	63	5,439	185	5,624
NASSAU (59)															
SPECIAL ED. OR ACT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LESS THAN K-12	1	780	66	224	7,891	30	109	764	681	2,171	480	221	12,636	652	13,288
ENROLL AVG GT 5k	12	6,878	27	181	4,356	47	17	355	667	1,338	200	176	7,365	190	7,555
* 4,999 TO 2.5k	17	3,332	41	242	4,828	52	17	433	767	1,443	281	213	8,318	231	8,549
* 2,499 TO 1.2k	14	1,928	55	387	5,104	39	17	491	928	1,469	246	142	8,880	140	9,019
* LE TO 1,199	1	1,104	91	253	4,615	50	13	292	636	1,984	598	99	8,531	197	8,729
Mean of Comb. Districts	(45)	3,735	43	271	4,852	46	19	435	798	1,449	260	179	8,339	200	8,540
Mean of All Districts	(56)	3,001	43	265	4,614	41	18	390	740	1,412	247	181	7,952	186	8,138
TOTAL COUNTY	56	168,058	37	230	4,602	46	16	397	733	1,391	227	182	7,882	188	8,050
ORANGE (59)															
SPECIAL ED. OR ACT	1	122	222	1,198	8,075	282	0	129	1,793	2,709	0	8	14,415	399	14,814
LESS THAN K-12	1	553	52	358	5,296	36	7	718	690	1,458	446	311	9,372	217	9,589
ENROLL AVG GT 5k	2	7,648	19	142	3,124	41	1	313	451	924	324	145	5,483	466	5,949
* 4,999 TO 2.5k	7	3,881	19	118	2,928	12	3	383	470	911	265	79	5,187	111	5,298
* 2,499 TO 1.2k	2	2,248	19	144	3,236	7	2	341	476	1,080	248	13	5,565	125	5,690
* LE TO 1,199	4	719	71	297	4,039	20	1	440	631	1,053	209	57	6,820	120	6,940
Mean of All Districts		2,971	45	244	3,691	34	2	388	597	1,103	252	83	6,439	180	6,619
TOTAL COUNTY	17	50,508	22	142	3,099	20	2	373	488	939	257	100	5,441	240	5,681
ROCKLAND (59)															
SPECIAL ED. OR ACT	1	167	570	1,253	8,993	874	0	205	1,478	2,984	47	37	16,441	930	17,371
LESS THAN K-12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENROLL AVG GT 5k	3	7,964	27	157	4,569	25	2	511	605	1,066	292	3	7,255	198	7,453
* 4,999 TO 2.5k	2	3,148	66	282	5,242	73	0	488	744	1,504	383	20	8,782	205	8,987
* 2,499 TO 1.2k	3	1,816	90	369	5,401	79	4	586	795	1,473	439	98	9,314	149	9,463
* LE TO 1,199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mean of Districts		3,978	117	377	5,487	148	2	490	796	1,512	330	42	9,302	265	9,566
TOTAL COUNTY	9	35,802	45	214	4,834	47	2	513	665	1,228	319	20	7,887	190	8,077
SUFFOLK (59)															
SPECIAL ED. OR ACT	1	90	182	1,173	9,026	0	0	23	2,873	3,033	0	0	16,310	589	16,899
LESS THAN K-12	17	288	287	514	9,883	11	19	1,234	958	2,402	471	57	15,833	81	15,914
ENROLL AVG GT 5k	15	7,970	22	160	4,205	36	4	428	604	1,205	352	63	7,077	187	7,264
* 4,999 TO 2.5k	19	3,614	35	216	4,426	30	2	443	606	1,328	328	72	7,487	176	7,663
* 2,499 TO 1.2k	10	1,655	66	299	4,942	43	22	431	874	1,609	311	48	8,644	183	8,828
* LE TO 1,199	9	690	77	390	5,699	62	5	572	717	2,045	435	425	10,425	135	10,560
Mean of Districts		3,042	104	323	5,985	32	10	638	773	1,713	374	107	10,059	157	10,216
TOTAL COUNTY	71	215,950	32	192	4,340	34	5	433	613	1,269	341	67	7,326	179	7,505
WESTCHESTER (59)															
SPECIAL ED. OR ACT	7	206	244	1,808	11,464	2,145	119	432	1,952	3,870	41	200	22,174	833	23,007
LESS THAN K-12	1	250	164	809	11,448	17	745	1,274	1,897	3,937	1,064	153	21,508	3,282	24,791
ENROLL AVG GT 5k	3	11,301	65	155	3,563	21	0	392	594	1,135	292	71	6,198	865	7,063
* 4,999 TO 2.5k	10	3,398	33	246	4,985	30	6	478	776	1,377	269	168	8,368	250	8,618
* 2,499 TO 1.2k	13	1,798	61	287	5,327	24	11	445	762	1,493	293	155	8,858	206	9,064
* LE TO 1,199	13	919	66	356	5,287	4	8	529	877	1,420	316	99	8,912	124	9,037
Mean of Districts		2,229	98	527	6,170	335	40	488	959	1,831	267	148	10,851	394	11,245
TOTAL COUNTY	47	104,767	56	261	4,693	43	8	451	727	1,359	265	146	8,009	516	8,525

(1) Number of Schools
(2) Enrollment (K through 12)
(3) Board of Education Expenditures
(4) Central Administration Expenditures
(5) Regular Day Schools
(6) Special Schools
(7) Community Services
(8) Transportation Expenditures
(9) Operation and Maintenance of Plant
(10) Undistributed Expenditures
(11) Debt Service
(12) Interfund Transfers
(13) General and Debt Services Fund Expenditures
(14) Special Aid Fund Expenditures
(15) Total General Debt Service & Special Aid Fund Expenditures

maintain the same number of districts, while enrollment figures fall, it seems that the result will be an increase in the amount of resources needed to maintain smaller schools. The final analyses of this study will expand the earlier analyses to include aggregating Dutchess, Orange, Rockland, and Westchester counties, in addition to Suffolk and Nassau counties into groups according to the size of enrollment. In other words, as earlier analyses grouped school districts according to the size of enrollments and then examined costs per student within those groups for both Suffolk and Nassau counties, the analyses will be expanded to include the additional counties that share similar qualities as Suffolk and Nassau.

The data is presented in Table 8-9, which breaks down county by district enrollment size, with the number of district in each category and the average enrollments for districts within each category, along with figures for the total county. Furthermore, Table 8-9 is presented in three parts, the first for data from 1970, next 1980, and finally 1989.

Turning to the data presented in Table 8-9, and focusing briefly on the number of school districts in each size category (Column 1) over the three time points, there seems to be a trend away from the number of larger districts in 1970, towards smaller, and more expensive districts in 1989. More specifically, except for Orange county, each of the other counties shows a reduction in the number of districts in the largest enrollment category, and increases in the number of districts in the smaller categories. For example, while each county maintains nearly the same number of total districts, in the largest category Dutchess drops from 4 to 2 or over 14 percent of the total number of schools, Nassau from 26 to 12 or 31 percent of their total, Rockland from 5 to 3 or 22 percent of their total, Suffolk from 24 to 15 or nearly 10 percent of their total, and Westchester dropping from 9 to 3 or 12 percent of their total number of districts in 1989)

Moving to the average enrollment figures within each of the enrollment size categories (Column 2), the data indicate that in nearly every case there is a drop from the averages in 1970 and 1989. Perhaps the most dramatic difference is in Nassau county where, as previously noted not only does the number of districts drop in the largest enrollment category, but the typical enrollment in those districts drops by 3,126 students. As further illustration of declining enrollments, comparing the total means of district between 1970 and 1989 indicates that there is a drop in the average enrollment in every county in the present analyses. This suggest that, at least for the counties in the present analyses, little efforts have been made to consolidate or reorganize districts in the face of declining enrollments, in order to maintain the size of districts that are likely to be associated with lower costs per student. The question remains, however, as to whether other counties exhibit the same tendency for lower costs per student in districts with higher enrollments than do districts with lower enrollments.[9]

Returning to Table 8-9, the data indicate that in each county, the average total costs per student in districts with the largest enrollments are lower than districts with the smallest enrollments. Of course this does not include the few instances of counties without districts in the smallest category. Furthermore, the data indicate that, except for Orange county and a few periodic exceptions, costs per student tend to be lower in the largest enrollment category than for the 2,499 to 1,200 category and for the figures for the total county. Additionally, this relationship is present in the Table 8-for 1970, and 1980, and even 1989. Even in the exceptional case of Orange county, the costs per student in the second largest enrollment category (i.e., 4,999 to 2,500) are less than smaller categories and less than the total county.

Among the counties that do show lower cost per student for districts with the largest enrollments than for the total county, the differences become larger over time. For example, in 1970 the average percentage difference in those counties where costs per student were lower in the largest districts than the total county is 1.93, rising to 3.85 percent in 1980, and finally up to 8.96 percent in 1989. The size of the differences, however, is likely to be influenced by the amount of costs per student (i.e., all other factors held constant, greater values have more room to vary). Still, the results are significant, since they emphasize the general disparity between the lower costs per student in districts with larger enrollments, when compared to the higher costs per student associated with smaller districts.

Briefly scanning the costs per student among the various school function, suggests that among the costs per student for the major school functions

9 It should be noted that Westchester county has a high number of Special Education or Act programs, which by their nature place greater demands on resources. These programs are likely to require more highly skilled teachers and administrators, as well as facilities that are specially equipped to educate and encourage the development of the population they serve. As a result, the higher costs per student for special education programs is likely to inflate county totals, and bias comparisons with other counties.

(e.g., Regular Day Schools, Undistributed Expenses, and Operation and Maintenance of Plant Facilities), districts with the largest enrollments tend to have lower costs per student than do districts in the smallest category, and usually lower than the figures for the total county. This is not surprising, however, since costs for each of these functions contribute to the differences between size categories in terms total costs per student. Since the differences within each function seem to be growing over time, however, they represent a growing concern, especially in a time of limited resources.

For example, potential savings have already been given for Suffolk and Nassau counties for Regular Day School for 1989. In the same respect, each of the other counties would realize potential savings if their costs per student for Regular Day School were the same as the costs in districts with larger enrollments. In fact, for Regular Day School alone, Dutchess could potential have saved over $12 million, and Rockland over $9 million. Proportional savings might be realized among most of the other school functions if more efforts are devoted to maintaining districts with larger enrollments.

Conclusion

Although this project has presented a great deal of data in terms of expenditures, enrollments, and staff, the basic premise is fairly simple. As the "bigger is better" theory argues, school districts with larger enrollments tend to be associated with lower costs per student than districts with smaller enrollments. Data gathered from school districts in both Suffolk and Nassau counties, as well as several other of New York State's counties provide consistent support for the predicted relationship between the enrollment size of school districts and school organization, at least in terms of expenditures and staff. In short, school districts with larger enrollments tend to be associated with lower costs per student in many of the different school functions, as well as the total costs per student, than do smaller districts. As further evidence, this pattern is present for all three points in the time series. Although this does not indicate that bigger is better in terms of academic achievement or organization, the evidence does suggest that larger districts may in fact enjoy the appreciable benefits of the economics of scale described earlier in this study. Briefly stated, it seems likely that larger districts enjoy greater opportunity to capitalize on the greater concentration of resources, specialization, and diversity as well as a reduction in bureaucratic redundancy and fractionated authority that might be more likely to take place within and across smaller school districts.

More specifically to New York, and especially to Suffolk and Nassau counties, however, there are several other important trends. Perhaps the most obvious trend is for declining enrollments in nearly every size district. In other words, not only are the total enrollment figures for both counties declining, but since the number of districts has remained basically the same over the past two decades, the enrollments for most of the school districts has typically dropped. At the same time, expenditures in terms of costs per student typically increase. The result is higher costs per student within the various school functions and in total expenditures per student. In addition to the trend for increasing costs per student, there is evidence that both Suffolk and Nassau county schools are becoming more labor intensive, as indicated by the staffing ratios presented in this study.

In short, there is a good deal of evidence within the counties under study that is consistent with the notion that bigger seems to be at least less expensive for Suffolk and Nassau county schools, as well as for several other counties in New York State. Furthermore, while enrollments have declined over time, the number of districts has stayed fairly constant resulting in fewer students in the same number of districts. In addition, as enrollments drop, the costs per student tend to rise, especially in smaller districts. In short, while the costs of education are increasing, larger districts do seem to enjoy certain advantages that slow expenditure growth. Based on goals of efficiency and effectiveness it seems rational that counties consider the fiscal benefits of school consolidation, especially in times of limited resources and declining growth. Furthermore, as the evidence from this study indicate, counties, such as Nassau and Suffolk, would have much to gain through thoughtful efforts toward consolidation of districts with smaller enrollments into fewer, yet larger districts, therefore eliminating potential unnecessary expenditures.

Appendix A

General, Debit Service, and Special Aid Fund Expenditures: Definition of Functional Categories[10]

The following lists describe the functional units included in each major expenditure category:

Board of Education — Board of Education,, district clerk, District meeting, auditing, treasurer, tax collector, legal and census.

Central Administration — Chief school administrator, business administration, purchasing, fiscal agent fees, personal office staff, public information and services, curriculum development and supervision, and research, planning and evaluation.

Instruction - Regular Day Schools — Regular day school supervision, inservice training (instruction), teaching, programs for handicapped, children, services for pupils with special needs, occupational education, employment preparation education, school library and audiovisual, educational television, computer-assisted instruction, attendance services, guidance services, health services diagnostic screening, psychological services, social work services, co-curricular activities and interscholastic athletics.

Instruction - Special Schools — Expenditures for supervision, teaching and pupil personnel services in continuing education programs and summer school.

Community Services — Recreation, youth programs and civic activities.

Transportation — Transportation services, garage building, contract transportation, public transportation and transportation provided by BOCES. Operation and Maintenance of Plant — Operation of plant, maintenance of plant, and repair reserve expenditures.

Undistributed Expenditures — Central storeroom, central printing and mailing, central data processing, employee benefits and liability and other reserve expenditures.

Debt Service — Principal and interest on serial bonds, statutory bonds, capital notes, short term notes and installment purchase debt for school construction, bus purchases, BOCES construction, public library and other purposes.

Interfund Transfers — Interfund transfers from general fund to school lunch fund, school store fund, special aid fund, risk retention fund and capital fund.

Total General and Debt Service Fund Expenditures — Sum of all categories listed above.

Special Aid Fund Expenditures — Expenditures for special projects or programs supported in whole or in part with federal funds or categorical state funds. Included are expenditures for operation and maintenance of plant, instruction (as defined above), transportation, community services and undistributed expenditures.

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[10] All definitions are taken from the Annual Educational Summary Nineteen Eighty-eight Eighty-Nine, from the State Education Department, Albany, New York.

Nassau County School Consolidation

The continued declining enrollment in Nassau County has left 33 school districts with enrollments less than 5,000. This does not include the component districts in the three central high school districts.

Since studies have shown that enrollment of 5,000 appears to be the most efficient, it is necessary to merge a number of smaller districts in order to achieve this level.

The plan for the county recommends the creation of 29 districts instead of the 53[11] that presently exist. These 29 districts would have an average enrollment level of 5,795. The two largest districts would have over 10,000 and the four smallest districts under 4,000, whereas the remaining would be in the 4,000 to 9,000 range.

Table 8-1 shows the 1990 enrollment for districts with K-8 programs, and all other with K-12 facilities. The districts are grouped into over 500 enrollment; 2,500-4,999; 1,200-2,499; and under 1,200.

There are seven districts with over 5,000 students that should be retained in their present configuration. They are East Meadow, Massapequa, Freeport, Great Neck, Hempstead, Syosset and Farmingdale. Two other 5,000 plus districts are recommended for merger and these are Levittown and Oceanside. The combination of Levittown and Island Trees would create a district with an enrollment of 8,557. These are similar areas that should be merged since Island Trees has dropped to a level of 2,000 students. One other large district that could be merged is Oceanside. There are similarities to adjacent Rockville Centre and, since Rockville Centre has dropped to a 3,000 enrollment, the total of these two districts would be 8,151.

A merger of the combined districts of the three central high school districts makes sense since there is already a sharing of services and resources between the eleven school districts and the central high schools. This would create a Valley Stream district with 7,132 students, a Merrick-Bellmore district with 10,362 and a Sewanhaka district which would be the largest in the county with 13,137.

There are few districts that are smaller than 5,000 that should remain intact. One is Baldwin, another is Hicksville, and a third is Plainview, all with enrollments between 4,000 and 4,500 students. Garden City and Glen Cove are both co-terminus with the village and city and both are just under 3,000 students. They should remain intact, but they would have the smallest enrollment in the county.

The remaining districts are recommended for consolidation. The mergers are based on the small sizes of the district at the present time. The location of high school buildings that could easily serve another community, while converting the second or third high school into intermediate level facilities, was a high priority. In addition, social and economic considerations are taken into account to place similar districts together.

On the north shore, a merger of Manhasset and Port Washington would create a district with just over 5,000, while a merger of Roslyn and North Shore would create a district over 4,000. A northern Oyster Bay district combining Jericho and Locust Valley/Bayville, and Oyster Bay/East Norwich, would create a district with an enrollment of over 5,000 and a merger of Manorville and Herricks creates a district of almost 6,000. A merger of Westbury, Carle Place and East Williston creates a Wheatley district of just over 5,000 students.

On the south shore, a merger of Bethpage and Plainedge creates a district of 5,000. The same is true of Wantagh and Seaford and Island Park and Long Beach. The merger of Lawrence/Cedarhurst and Woodmere/Hewlett would create a Five Towns district with over 5,000 students. A merger of Uniondale and Roosevelt would create a district of over 7,000, while a merger of Malverne and West Hempstead would create a district of almost 4,000. The final merger is between Lynbrook and East Rockaway, which would make an enrollment of only 3,500; however, these two districts are discussing consolidation at the present time.

Another way to look at the school districts is on the basis of taxes collected. The top ten school districts in the county, as of 1990, had revenues between $35M and $70M.

All but one of the component districts of the central high schools had collections under $10M, along

[11] Does not include Amityville and Cold Spring Harbor, which are mainly in Suffolk County.

with the Roosevelt and East Rockaway districts. All of these are recommended for consolidation.

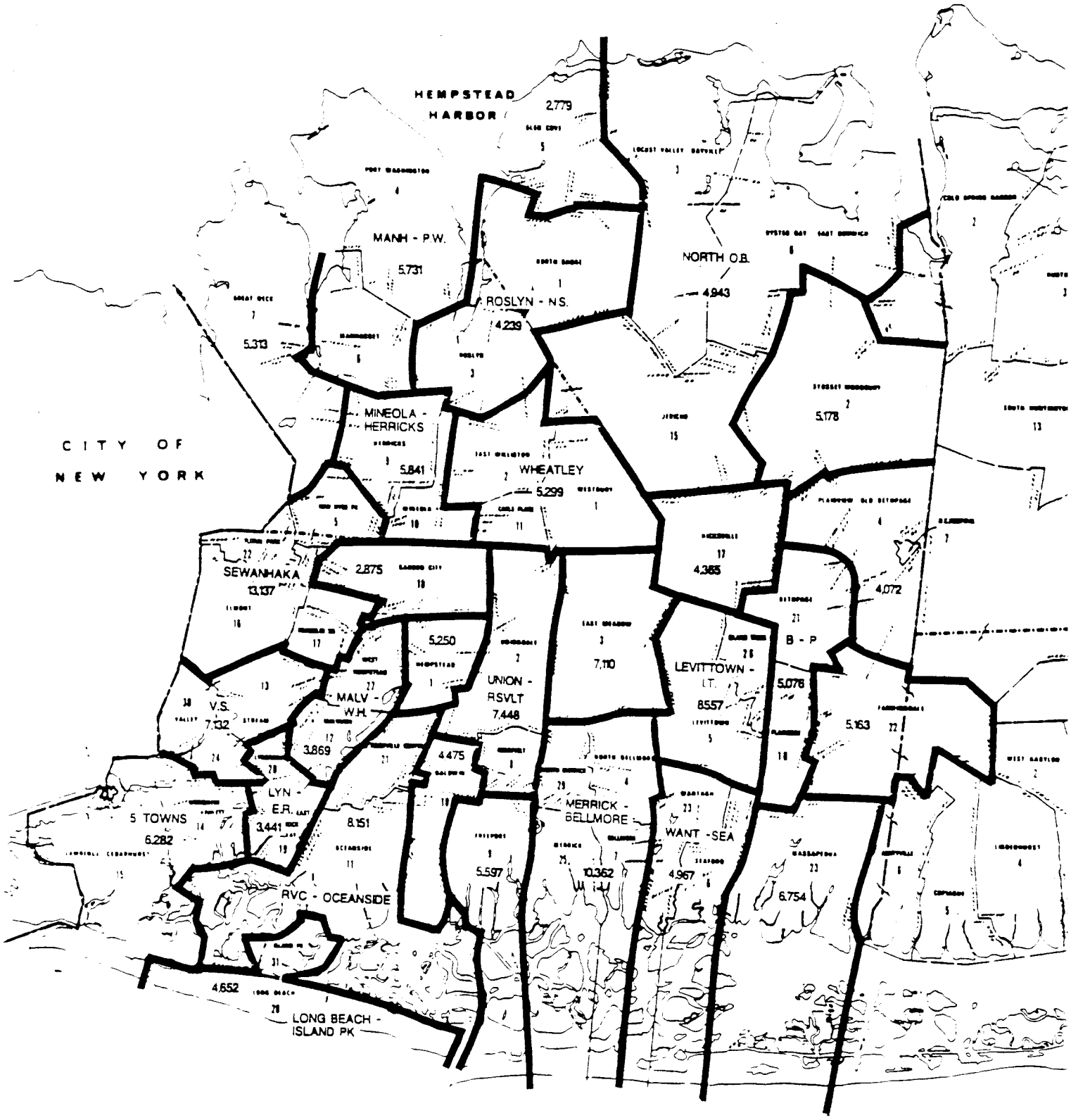
There are 13 districts that have tax revenues less than $20M. The least of this group is Carle Place, East Williston, Island Park, Island Trees, Oyster Bay and West Hempstead. Slightly larger in terms of revenue are Bethpage, Locust Valley, Malverne, Plainedge, Roslyn, Seaford and Wantagh. All 13 of these districts are recommended for consolidation, which would bring their tax collections closer to the top ten group.

TABLE 8-10
Nassau County School Districts - 1990 Enrollment

Less than K-12 Ed.	Island Park	780
	Total - 1	
Greater than 5,000	Sewanhaka Central H.S.	6,130
	Elmont	2,994
	Franklin Square	1,502
	Floral Park	1,320
	New Hyde Park	1,191
	District 2 (subtotal)	13,137
	Valley Stream CHS	3,374
	Valley Stream/Hemp 13	1,875
	Valley Stream/Hemp 30	1,066
	Valley Stream/Hemp 24	817
	District 3 (subtotal)	7,132
	Bellmore-Merrick Central H.S.	4,855
	North Bellmore	1,931
	Merrick	1,575
	North Merrick	1,049
	Bellmore	952
	District 4 (subtotal)	10,362
	East Meadow	7,110
	Massapequa	6,754
	Levittown	6,490
	Freeport	5,597
	Great Neck	5,313
	Hempstead	5,250
	Syosset	5,178
	Farmingdale	5,163
	Oceanside	5,050
	Total - 12	
4,999-2,500	Uniondale	4,510
	Baldwin	4,475
	Hicksville	4,365
	Plainview	4,072
	Long Beach	3,872
	Lawrence	3,650
	Port Washington	3,628
	Herricks	3,260
	Rockville Centre	3,101
	Roosevelt	2,938
	Garden City	2,875
	Glen Cove	2,779
	Westbury	2,684
	Plainedge	2,637
	Hewlett Woodmere	2,632
	Mineola	2,581
	Wantagh	2,581
	Total 17	
2,499-1,200	Bethpage	
	Roslyn	2,429
	Seaford	2,386
	Lynbrook	2,337
	West Hempstead	2,137
	Manhasset	2,103
	Island Trees	2,067
	Jericho	1,911
	North Shore	1,810
	Locust Valley	1,805
	Malverne	1,732
	Carle Place	1,372
	East Williston	1,243
	Oyster Bay	1,227
	Total - 14	
Less than 1,199	East Rockaway	1,104
	Total - 1	
TOTAL COUNTY		56*

* Includes 3 Central H.S. Districts

Figure 8-11



SCHOOL DISTRICTS CONSIDERED FOR CONSOLIDATION

NASSAU COUNTY

Scale in Feet

0

Long Island New York

LONG ISLAND REGIONAL PLANNING DEPARTMENT

Suffolk County School Consolidation

The existence of small districts, generally in eastern Suffolk County, and the enrollment decline of other districts in the western part of the county, has left 56 school districts with less than 5,000 students. The studies of enrollment and efficiency indicate that 5,000 appears to be a desirable goal. This means it is necessary to merge a number of smaller districts in order to reach this level.

At the present time, the County contains 71 school districts. All but 16 of these have full K to 12 programs. The merger plan proposes the creation of 37 districts with an overall enrollment of 215,950. This would mean each district would have an average enrollment of 5,836 population. Of these 37, 18 will remain unchanged. The districts that remain are generally ones that have over 5,000 enrollment, or are specialized districts or are located on islands.

Table 8-2 shows the 1990 enrollment for districts with less than K to 12 programs and those with K to 12 programs. The 15 districts that do not have a K to 12 program are all located in the eastern part of the county. The overall table groups enrollments into over 5,000, 2,500 to 4,999, 1,200 to 2,499 and under 1,200.

There are 13 districts with over 5,000 students that should continue as independent districts. They are Sachem, Brentwood, Middle Country, William Floyd, Longwood, Patchogue/Medford, Half Hollow Hills, Three Village, Connetquot, Lindenhurst, Northport, South Huntington and Central Islip. Two districts in this group, Smithtown and Commack are recommended for merger with Kings Park and Hauppauge respectively. The reason for this is that enrollments are declining in all four of these districts and mergers would create a pupil enrollment of approximately 10,000 students in each of the merged districts. The two large districts, Smithtown and Commack, have already closed one of the two high schools.

The group of school districts that range from 2,500 students to 4,999 are all to be merged with the exception of South Country. This is in a growing district that has almost 5,000 students at the present time.

All of the districts with a range of enrollment between 1,200 and 2,499 with the exception of Wyandanch, are to be merged with other districts. The only small districts to remain, in addition to the above-mentioned, are Fishers Island, Fire Island, Shelter ISland and Little Flower. Fishers Island and Shelter Island have full K to 12 programs.

The proposed mergers would create a number of districts in the 5,000 to 6,000 range. The exceptions would be in the east end where in the North Fork districts encompassing all school districts in the Town of Southold would create an enrollment of less than 3,000. All of the school districts in East Hampton would create a district of approximately 2,000, and the eastern and western half of the Town of Southampton with enrollment around 2,000 and 3,000. All of these districts are expected to have some growth and further mergers could create transportation problems.

The Town of Huntington has three large school districts and four smaller ones. The four smaller districts can be combined into two districts with enrollments of approximately 5,000. They are Huntington-Cold Spring Harbor and Harborfields-Elwood. The Town of Babylon has one large district, Lindenhurst. Mergers in that town would include Amityville-Copiague, Babylon and West Babylon, and Deer Park-North Babylon. As previously mentioned, the Town of Smithtown would have two large districts. The Town of Islip has three large districts and six smaller districts. The most logical mergers are Bay Shore and West Islip, Islip and East Islip, Sayville and Bayport-Blue Point. The central portion of the Town of Brookhaven is comprised of seven large districts that should remain the same. The nine smaller districts should be combined in the following groupings - Miller Place/Rocky Point; Port Jefferson, Mt. Sinai and Comsewogue; and South Manor, Eastport, East Moriches and Center Moriches, combining to form a Moriches Bay School District in the southeastern corner of the town. The latter district would have only 3,000 students, but is an area of active growth. In the Town of Riverhead the Riverhead and Shoreham-Wading River districts are to be combined. Even though Shoreham-Wading River has one of the better tax bases because of the Shoreham plant, the loss of these rateables may make it important to merge with another district.

Another way to look at school districts is based on the amount of taxes that are currently collected. The top ten school districts in the County have revenues between $35 million and $62 million in 1990. Eight out of the ten in this upper category are projected to stay as they are with only two merging because of declining enrollments.

The overall range of property taxes collected by school districts ranges from a low of $250,000 to the previously mentioned $62 million figure. There are thirty small tax collection districts with property taxes under $10 million. Only four of these are not ex-

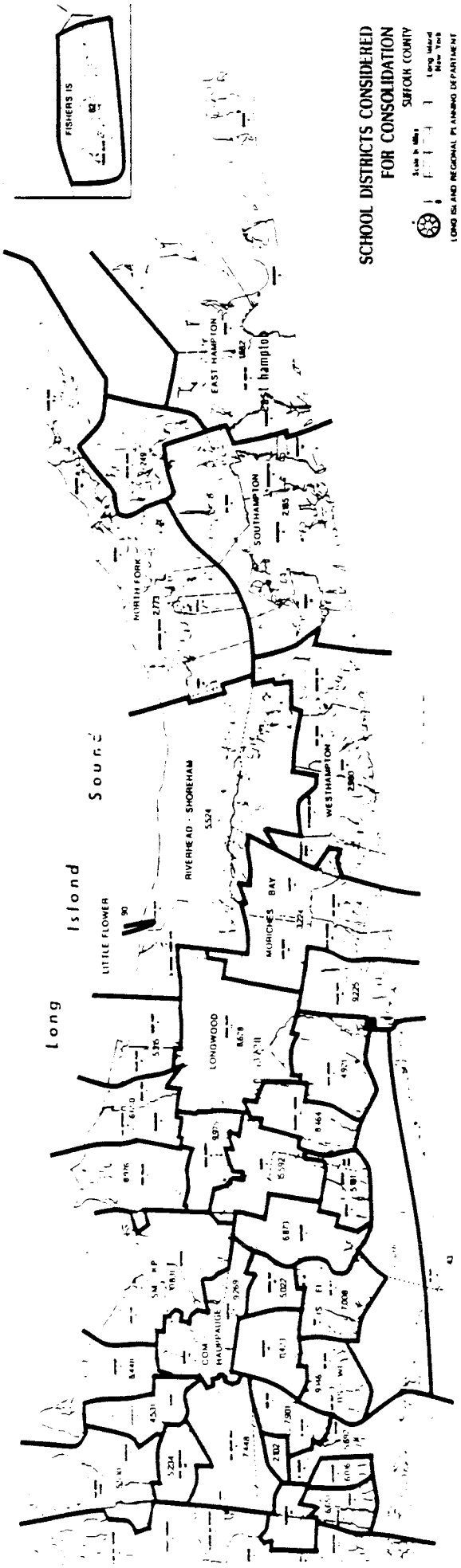
pected to merge. They are Fire Island, Fishers Island, Shelter Island and Wyandanch. The group of districts between $10 million and $25 million total 20 and are all expected to be merged except South Country and William Floyd. These are large districts today that expect further enrollments.

Overall, the consolidation will bring revenues into the $25 million to $35 million range.

TABLE 8-11
Suffolk County School Districts - 1990 Enrollment

Less than K-12 Ed.	South Manor	942
	East Moriches	580
	Springs	419
	East Quogue	283
	Montauk	246
	Tuckahoe Common	153
	Laurel	127
	Remsenburg	108
	Oysterponds	105
	Amagansett	80
	Quogue	66
	Fire Island	43
	New Suffolk	16
	Wainscott	15
	Sagaponack	12
Enroll. Avg.CT 5k	Sachem 1	5,592
	Brentwood	11,423
	Middle Country	9,875
	William Floyd	9,225
	Longwood	8,628
	Patchogue-Medford	8,464
	Smithtown	7,576
	Half Hollow Hills	7,448
	Three Village	6,976
	Connetquot	6,873
	Lindenhurst	6,616
	Commack	5,650
	Northport	5,448
	South Huntington	5,234
	Central Islip	5,022
4,999 to 2.5k	South Country	4,921
	West Islip	4,685
	Bay Shore	4,461
	North Babylon	4,436
	East Islip	4,293
	Huntington	4,276
	West Babylon	3,955
	Copiague	3,840
	Hauppauge	3,619
	Riverhead	3,584
	Deer Park	3,485
	Comsewogue	3,349
	Kings Park	3,255
	Sayville	3,091
	Amityville	2,811
	Islip	2,715
	Rocky Point	2,684
	Miller Place	2,651
	Harborfields	2,587
2,499 to 1.2K	Wyandanch	2,102
	Bayport-Blue Point	2,090
	Elwood	1,944
	Shoreham Wading River	1,940
	Babylon	1,737
	Port Jefferson	1,673
	Mount Sinai	1,628
	Southampton	1,303
	Westhampton Beach	1,255
	Cold Spring Harbor	1,254
	Mattituck	1,251
to 1,199	Hampton Bays	1,146
	Center Moriches	1,146
	East Hampton	1,122
	Southold	715
	Sag Harbor	573
	Greenport	559
	Eastport	556
	Shelter Island	249
	Bridgehampton	144
	Fishers Island	62
COUNTY TOTAL		215,950

Figure 8-12


SCHOOL DISTRICTS CONSIDERED
FOR CONSOLIDATION
SUFFOLK COUNTY
LONG ISLAND REGIONAL PLANNING DEPARTMENT
FISHERS IS
Long Island Sound
NORTH FORK
EAST HAMPTON
SOUTHAMPTON
WESTHAMPTON
RIVERHEAD - SHOREHAM
MORICHES BAY
LITTLE FLOWER
LONGWOOD
COM HAUPPAUGE

Part Three: TEMPORARY COMMISSION ON THE DISTRIBUTION OF STATE AID TO LOCAL SCHOOL DISTRICTS (F. V. Salerno, Chairman)

This segment of the paper contains selected material taken directly from the Executive Summary of the "Salerno" report. Much of the work of that Commission has direct bearing on the concerns and responsibilities of our group. In fact, it is unfortunate that the Salerno recommendations were not implemented. One of the key elements that can promote or hinder school consolidations is the manner in which state aid formulas are written. Current practice actually works contrary to consolidation — even where consolidation is the optimal path to follow. In an earlier study conducted by the Long Island Regional Planning Board at the request of BOCES Region 2 to test the viability of consolidating the Port Jefferson and Mount Sinai School Districts, the analysis indicated that the taxes in both districts would increase due to state aid formulation.

In August 1988, the Legislature and the Governor of the State of New York appointed a Temporary Commission on the Distribution of State Aid to Local School Districts. The eleven member Commission was directed to develop recommendations to improve the distribution of state aid by considering the following factors:

1. The relative financial ability, tax effort and regional costs of local school districts to provide quality education programs;

2. The relative educational needs of the students in a district;

3. The adequacy of the measures currently in use to measure, determine and apply pupil performance standards; and

4. The growth in the number and purpose of categorical formulas and grants in relation to general aid formulas.

Although the entire report is of value to anyone concerned with primary and secondary education in the State, this rewrite concentrates on those aspects that apply directly to fiscal and tax issues that have applicability to Long Island. This paper therefore selected Pupil Needs, Ability to Pay, Cost Differences and Other Fiscal Issues for inclusion as recommendations.

Pupil Needs

1. The state should strengthen the linkages between the distribution of state aid and the needs of at-risk and disadvantaged pupils.

2. The State should, where possible, increase its share of funding for the needs of at-risk pupils.

3. The basic pupil count in the state aid formula should be redefined as a blend of active membership and attendance.

4. All available federal education resources should be tapped to serve the needs of the pupils in the State.

The basic pupil count used in the allocation of aid should reflect the educational burden placed on a school district by the pupil population it serves. Moreover, the weightings used to modify the pupil count should have a programmatic and fiscal basis. In this regard, the following pupil need issues need serious examination:

(a) enrollment versus attendance;

(b) measures and weightings of pupils with disadvantages, including achievement and socioeconomic measures;

(c) the existing pupil weightings;

(d) new weightings, such as other grade levels.

A great deal of attention is rightly focused upon the problems of urban school districts and their pupils. Yet often the effects of poverty may be as devastating and intractable when experienced in a rural setting. Moreover, a school may be the only social service provider in a rural community, also the only link to the larger world. These factors should be considered in measuring pupil needs.

Ability To Pay

1. The State should improve the quality of assessment practices.

2. The State should develop transitional mechanisms to cushion drastic shifts in property values.

3. The State should enact mechanisms to assure that regional differences are appropriately accounted for in the aid formula.

4. The State should study the use of a poverty factor in calculating the combined wealth ratio.

5. The State should study alternative wealth bases.

6. The State should study income per taxpayer or per capita, as opposed to income per pupil, as an element in the measurement in ability to pay.

7. The State should study refinements in the pupil divisor in the ability to pay measure.

8. The State should study instituting region-wide taxing systems.

An examination of (a) the current relationship between educational spending per pupil and per pupil ability to pay and (b) the potential to improve this relationship is required. This is in no way intended to diminish local school district autonomy.

Because of the importance of property values and income, there is the need to insure that these measures more reliably and accurately reflect a school district's ability to pay for elementary and secondary education.

Due to the substantial differences in ability to pay across the State and within regions, concepts of regionalism and ability to pay are worthy of exploration.

Current measures of ability to pay may not accurately reflect the tax effort borne by the residential property owner. For example, some school districts include commercial or industrial property which, in effect, allows districts to export their tax burden. If a district's ability to pay is to be accurately represented, the effects of this should be examined.

The ability to pay measures do not capture the non-educational demands on the tax base.

The lack of credibility in the measurement of ability to pay has been a paramount concern, expressed throughout the Commission's deliberations and public hearings. As a result, the Temporary State Commission recommends that the Governor and the Legislature expedite the income verification process, institute mechanisms to equalize assessment across the State, and improve the quality of assessment practices. Where necessary, the State must expend the necessary resources to accomplish these objectives since the measurement of ability to pay is a critical part of the state aid system, and poor measurement undermines its equity and credibility. Other specific problems that demand attention are the seven year lag in implementation of equalization rates, the property value equalization problems associated with multiple school districts in a single municipal government and multiple municipal governments in a single school district, and the need for school districts to review their property value equalization rates.

When drastic shifts occur in district property values across the State, the Temporary State Commission recommends that the Governor and the Legislature provide a transitional state aid mechanism.

Regional differences complicate the measurement of ability to pay for education. The current inflation in property values and the rapidity of growth in district wealth results in wide variations among regions. Under this circumstance schools in such regions suffer drastic losses in state aid. The State has an interest in avoiding sudden, dislocating shifts in aid that would thwart the ability of districts to plan and budget in a rational manner. The Temporary State Commission recommends that the Governor and the Legislature enact mechanisms to ensure that regional differences are appropriately accounted for in aid formulas. Among the options available to address this problem is allowing school districts the choice of utilizing the higher of the regional wealth per pupil or the Statewide average in the calculation of district aid ratios. This mechanism is also useful to partially address regional cost differences, pending the development of a valid regional cost index.

The Temporary State Commission recommends that the Governor and the Legislature study the following issues related to ability to pay:

(a) the use of a poverty factor in calculating the combined wealth ratio;

(b) alternative wealth bases, including use of net taxable income, and the impact of the existing 50 percent weighting of income and 50 percent weighting of full value;

(c) income per taxpayer or per capita, as opposed to income per pupil, as an element in the measurement in ability to pay;

(d) refinements in the pupil divisor in the ability to pay measure.

The Temporary State Commission recommends that the Governor and the Legislature study a region-wide taxing system. Regional taxes should not replace state aid and should also preserve local autonomy as a cornerstone of the educational system in the State. Various concepts such as a regional property tax, regional sales taxes, and regional pooling of industrial and commercial property should be considered.

Cost Differences

1. The State should examine the state aid system so that it can be redesigned to explicitly address regional cost differences and regional ability to pay variations.

2. The State should develop and validate a feasible methodology to measure the variation in unavoidable education costs (not based on expenditures and not offset by ability to pay) for incorporation in the state aid system.

The diversity of New York State is reflected in many characteristics of its school districts. One characteristic that varies across the State is the cost of educational inputs. If every district was totally funded from local revenues and the tax base also reflected these cost differences, then there would be no regional cost difference problem. Since the State dis-

tributes much of its aid through formulas that do not take the local cost of education into account, a dollar of state aid buys different amounts of educational inputs in different parts of the State. The state aid system should not favor or penalize school districts in the allocation of state aid because of the unavoidable prices and price differences in ability to pay.

Currently in New York State, local school districts are able to use the additions in state aid to lower local taxes. In cases where the intent is to use the additional aid for educational purposes, the State should impose the necessary maintenance of effort provisions to insure that increases in aid are not used for tax relief.

Despite certain statutory provisions, there is not an effective minimum tax effort in New York State. As a result, educational spending in some districts is lower than intended in the original design of the state aid system.

Due in part to fixed costs, school districts do not rect proportionally to enrollment increases and decreases. In particular, since state aid is pupil "driven," school districts that lose enrollment may be faced with aid reductions without cost reductions.

The Temporary State Commission recommends that the Governor and the Legislature examine redesigning the State aid formula in order that it explicitly addresses regional cost differences and regional ability to pay variations.

Regional cost differences to be considered for incorporation in the aid formula must meet the following criteria:

(a) the cost differences represent an unavoidable cost incurred by the district, where unavoidable costs are beyond the control of the district and reflect the economy in which the school district operates;

(b) variation is based on costs not expenditures; and

(c) the additional costs are not offset by the district's ability to pay.

The Temporary State Commission recommends that the Governor and the Legislature develop and validate a feasible methodology to measure the variation in these unavoidable education costs for incorporation in the state aid system.

Other Fiscal Issues

1. The State should recognize that a number of the idiosyncratic features of the current state aid system (e.g. save harmless and borough aid) have been designed to address specific inequities in the existing system.

2. The State should develop sound and auditable mechanisms to insure that State aid for education is spent on education in all districts in the State.

3. The State Aid system should continue to include the concept of a minimum state aid guarantee to all districts. The State should exercise great care in its imposition of mandated functions, taking into account both state and local government resource scarcity.

4. The State should study mechanisms that recognize the additional burden faced by small districts as a result of their inability to capitalize on economies of scale.

5. The State should modify the design of categorical aid programs so that they include a minimum level of funding for all districts that qualify for the program.

6. The State should reduce the burden of reporting requirements for categoricals (for example by permitting districts to use a single report for several categorical programs.)

A number of the features of the state aid system have been designed to address specific inequities in the existing system. The Temporary State Commission recommends that as the concepts and recommendations adopted by this Commission are implemented and the inequities that were addressed by these special features are diminished, then the Governor and the Legislature should find ways to reduce the effects of the elements of the formula that are idiosyncratic and do not conform to the aforementioned concepts. The Temporary State Commission emphasizes that these anomalies (such as borough aid and save harmless) are currently serving important functions in that they help to offset legitimate problems that are not recognized within the state aid formula (for example the problems of New York City and the problems faced by districts with fixed costs that do not change proportionately with state aid and enrollment change). As a result, the Temporary State Commission recommends that the Governor and the Legislature develop mechanisms whereby the legitimate problems confronting these districts can be directly addressed and that, to the degree that this can be accomplished, such anomalous provisions may no longer be necessary.

The Temporary State Commission strongly believes that state aid intended for educational uses must be spent on education as opposed to tax relief or other municipal functions. Therefore, the Temporary State Commission recommends that the Governor and the legislature develop sound and auditable mechanisms to insure that state aid for education is spent on education. While, the Temporary State Commission recognizes that this issue is unusually complex in the five dependent school districts, it is

important to emphasize that this recommendation applies to all districts in the State.

The Temporary State Commission recognizes that actions taken at the state level impose intended and sometimes unintended costs on the local school districts that are not fully funded by the state. The Temporary State Commission recommends that the state needs to exercise great care in its imposition of mandated functions taking into account both state and local government resource scarcity.

School districts, like other organizational entities, benefit from economies of scale. The Temporary State Commission recommends that the Governor and the Legislature study mechanisms that recognize the additional burden faced by small districts as a result of their inability to capitalize on such economies of scale.

Part Four: REGIONAL FINANCE PLANS FOR NASSAU AND SUFFOLK COUNTIES

Introduction

This portrayal is of a regional funding plan for school districts in Nassau and Suffolk County - financing plan which allows for an equitable distribution of wealth among school districts.

The costs of the educational programs of the individual districts are the results of decisions made by the individual districts' Boards of Education. These boards respond to community needs and desires with respect to major aspects of educational philosophy and school operations which contribute heavily to the overall costs of the programs: the ratio of personnel to students, average class size, and personnel salary benefits levels. Of course, contract services, equipment acquisitions, and supplies also contribute to the costs of a program. These considerations lead to differences in the per student costs of the educational programs in the county.

Since this funding plan calls for a sharing of wealth it might lead to a sharing of concern for cost containment across districts. Elements of supervision or budget control not included in this plan, but the inclusion of capping formulas based upon expenses per Total Aidable Pupil UNits, (TAPU) could certainly be made part of the proces if the districts in the regional funding arrangement so decide.

This version of regional financing is based upon very simple concepts using very basic data acquired from the State Education Department and from the STate Comptroller's Office.[12] The data reflect the 88-89 school year. School aid in the statistical tables was held constant in the face of changes in the 'apparent wealth' of the districts before and after the inclusion of regional aid. This 'save harmless' approach may or may not hold up under state aid regulations. This approach serves the needs of this portrayal in a time of fiscal uncertainty and swiftly changing state aid allocations.

The analysis for each county proceeds along the following lines. District data are presented showing first, differences in property wealth. Second, differences in income wealth are shown. These elements, property and income wealth are basic to the calculations of school district aid to be received from the State. Third, there is a presentation of expenses per TAPU, (Total Aidable Pupil Unit). These data are then used to calculate the potential effect of a regional financing plan on the taxes and/or expenditures of the school districts. At the end, a summary and conclusions are presented. The plan for Nassau County is presented first.

The Regional Finance Plan for Nassau County

The major differences in wealth measures among school districts twofold: Full value property wealth per pupil unit, and total income wealth per pupil unit. TWPU stands for Total Wealth Pupil Unit. TWPU is calculated on the basis of the number and kind of children — kind defined in terms of educational status by law — in a school district in relation to property and to income wealth. For example, each child in a one-half day kindergarten is counted as on-half TWPU. Regular school children, grades 1-6 with no disadvantages or handicaps, etc., count as one TWPU each. A grade 7-12 child is counted at 1.25. A pupil with special education needs grade K-6 is counted at 1.25; grade 7-12 at 1.50. There are a range of conditions with allowances up to a maximum of 2.70 value for a child with very severe handicapping conditions. The philosophy behind this system of measurement is that a district with a greater level of children's educational needs more assistance than a district with the same number of children having fewer developmental or educational problems. Thus if both districts had the same number of children and the same property wealth-income combination, the district with the higher TWPU would appear to be poorer and thus gain more State aid.

Differences in Property Wealth

Table 8-12 shows the FV/TWPU wealth in Nassau County districts arranged in descending order. over the entire county the value is $338,112 per student unit. Contrast this with the Oyster Bay District with 1,388 TWPU, which leads in this measure with a FV/TWPU value of $840,663 dollars per student unit and the Roosevelt District with only $78,653 behind each of its 3,796 student units. The East Meadow School District, largest in the county with 7,952 TWPU places $242,893 behind each student unit.

Districts which approach the county average property wealth of $338,112/TWPU (+/- $50,000/TWPU) are shown in Table 8-13.

[12] The data were available for most of the districts in both counties.

TABLE 8-12
Total Wealth Pupil Units and Full Value per Total Wealth Pupil Units
Nassau County School Districts

State I.D.	District Name	(TWPU) Total Wealth Pupil Units 88-89	Selected FV/TWPU 88-89
280506	OYSTER BAY	1,388	$840,663
280515	JERICHO	2,182	$762,023
280407	GREAT NECK	6,112	$742,706
280501	NORTH SHORE	2,297	$722,682
280503	LOCUST VALLEY	2,151	$650,854
280406	MANHASSET	2,667	$630,460
280218	GARDEN CITY	3,340	$570,143
280231	ISLAND PARK	1,310	$559,420
280402	EAST WILLISTON	1,463	$525,620
280404	PORT WASHINGTON	4,341	$516,301
280502	SYOSSET	6,034	$474,526
280410	MINEOLA	3,258	$455,041
280411	CARLE PLACE	1,628	$438,807
280517	HICKSVILLE	5,114	$425,220
280405	NEW HYDE PARK	2,704	$394,636
280521	BETHPAGE	2,818	$392,711
280100	GLEN COVE	3,595	$379,190
280409	HERRICKS	3,906	$373,749
280220	LYNBROOK	2,691	$357,811
280202	UNIONDALE	5,081	$353,147
280504	PLAINVIEW	4,893	$346,889
280211	OCEANSIDE	5,797	$336,982
280221	ROCKVILLE CENTRE	3,628	$326,180
280227	HEMPSTEAD WEST	2,208	$321,384
280523	MASSAPEQUA	7,567	$320,654
280300	LONG BEACH	4,724	$313,456
280401	WESTBURY	3,478	$307,093
280522	FARMINGDALE	6,052	$305,621
280217	FRANKLIN SQUARE	3,224	$273,648
280213	VALLEY STREAM 13	4,011	$261,121
280223	WANTAGH	2,988	$260,708
280225	MERRICK	3,642	$257,342
280226	ISLAND TREES	2,414	$254,319
280210	BALDWIN	5,122	$253,149
280219	EAST ROCKAWAY	1,391	$250,361
280203	EAST MEADOW	7,952	$242,893
280216	ELMONT	6,529	$234,089
280206	SEAFORD	2,749	$228,207
280229	MERRICK NORTH	2,273	$210,551
280205	LEVITTOWN	7,127	$209,076
280209	FREEPORT	6,642	$164,313
280201	HEMPSTEAD	6,026	$150,174
280208	ROOSEVELT	3,796	$78,653
289999	**TOTAL NASSAU**	171,292	$338,112

Table 8-13
District with County Average Property Wealth
(±$50,000/TWPU)

State I.D.	District Name	(TWPU) Total Wealth Pupil Units 88-89	Selected FV/TWPU 88-89
280100	GLEN COVE	3,595	$379,190
280409	HERRICKS	3,906	$373,749
280220	LYNBROOK	2,691	$357,811
280202	UNIONDALE	5,081	$353,147
280504	PLAINVIEW	4,893	$346,889
280211	OCEANSIDE	5,797	$336,982
280221	ROCKVILLE CENTRE	3,628	$326,180
280227	HEMPSTEAD WEST	2,208	$321,384
280523	MASSAPEQUA	7,567	$320,654
280300	LONG BEACH	4,724	$313,456
280401	WESTBURY	3,478	$307,093
280522	FARMINGDALE	6,052	$305,621

These ditricts would be classified as being of average wealth if property wealth were to be the primary measure of wealth.

Differences in Income Wealth

Table 8-14, shows the Income/TWPU wealth in Nassau County districts arranged in descending order. over the entire county the value is $124,170 per student unit. Contrast this with the Oyster Bay district, with 1,388 TWPU, which leads in this measure with a Income/TWPU value of $410,804 per student unit and the Roosevelt district which trails in this measure with only $37,403 of income wealth supporting each student.

The East Meadow district, largest in the county with 7,952 student units, has $97,362 of income wealth behind each student unit.

Districts which approach the county average income wealth (+/- $20,000/TWPU) are shown in Table 8-15.

Expenses per Student Unit

Table 8-16, shows the Expenses/TAPU in Nassau County districts arranged in descending order. TAPU - the Total Aidable Pupil Unit is used to determine wealth of a school district. TAPU is used to distribute State Aid to a district based on the TAPU number. This number, like TWPU, includes allowances for pupils in kindergarten, elementary and secondary school, with special educational needs, etc., but the allowances or values for each category are not exactly the same as those in the TWPU evaluation. TWPU is more dependent on handicapping condi-

TABLE 8-14
Total Wealth Pupil Units and Income per TWPU
Nassau County School Distrcts

State I.D.	District Name	(TWPU) Total Wealth Pupil Units 88-89	1988 Income per 88-89 TWPU
280506	OYSTER BAY	1,388	$410,804
280406	MANHASSET	2,667	$321,109
280407	GREAT NECK	6,112	$269,984
280515	JERICHO	2,182	$248,579
280218	GARDEN CITY	3,340	$224,318
280404	PORT WASHINGTON	4,341	$199,289
280503	LOCUST VALLEY	2,151	$193,957
280402	EAST WILLISTON	1,463	$192,894
280221	ROCKVILLE CENTRE	3,628	$173,910
280225	MERRICK	3,642	$158,759
280502	SYOSSET	6,034	$150,825
280227	HEMPSTEAD WEST	2,208	$147,178
280523	MASSAPEQUA	7,567	$144,658
280219	EAST ROCKAWAY	1,391	$143,345
280300	LONG BEACH	4,724	$138,286
280100	GLEN COVE	3,595	$136,748
280501	NORTH SHORE	2,297	$128,701
280504	PLAINVIEW	4,893	$126,968
280405	NEW HYDE PARK	2,704	$125,436
280220	LYNBROOK	2,691	$125,009
280521	BETHPAGE	2,818	$122,578
280409	HERRICKS	3,906	$122,348
280410	MINEOLA	3,258	$119,152
280206	SEAFORD	2,749	$118,640
280517	HICKSVILLE	5,114	$114,047
280223	WANTAGH	2,988	$113,404
280217	FRANKLIN SQUARE	3,224	$112,519
280401	WESTBURY	3,478	$111,711
280210	BALDWIN	5,122	$110,804
280211	OCEANSIDE	5,797	$107,614
280205	LEVITTOWN	7,127	$106,116
280213	VALLEY STREAM 13	4,011	$100,378
280231	ISLAND PARK	1,310	$97,611
280203	EAST MEADOW	7,952	$97,362
280522	FARMINGDALE	6,052	$96,986
280229	MERRICK NORTH	2,273	$91,005
280411	CARLE PLACE	1,628	$83,902
280201	HEMPSTEAD	6,026	$77,185
280216	ELMONT	6,529	$76,555
280209	FREEPORT	6,642	$73,049
280202	UNIONDALE	5,081	$53,365
280226	ISLAND TREES	2,414	$47,386
280208	ROOSEVELT	3,796	$37,403
289999	**TOTAL NASSAU**	171,292	$124,170

TABLE 8-15
Districts with County Average Income Wealth
(±$20,000 TWPU)

State I.D.	District Name	(TWPU) Total Wealth Pupil Units 88-89	1988 Income per 88-89 TWPU
280523	MASSAPEQUA	7,567	$144,658
280219	EAST ROCKAWAY	1,391	$143,345
280300	LONG BEACH	4,724	$138,286
280100	GLEN COVE	3,595	$136,748
280501	NORTH SHORE	2,297	$128,701
280504	PLAINVIEW	4,893	$126,968
280405	NEW HYDE PARK	2,704	$125,436
280220	LYNBROOK	2,691	$125,009
280521	BETHPAGE	2,818	$122,578
280409	HERRICKS	3,906	$122,348
280410	MINEOLA	3,258	$119,152
280206	SEAFORD	2,749	$118,640
280517	HICKSVILLE	5,114	$114,047
280223	WANTAGH	2,988	$113,404
280217	FRANKLIN SQUARE	3,224	$112,519
280401	WESTBURY	3,478	$111,711
280210	BALDWIN	5,122	$110,804
280211	OCEANSIDE	5,797	$107,614
280205	LEVITTOWN	7,127	$106,116

These districts would be classified as being of average wealth if income were to be the primary measure of wealth.

tions. Over the entire county the value is $10,303 per student unit. Contrast this with the Island Park district, with 1,310 TAPU, which leads in this measure with an Expense/TAPU value of $15,839 per student unit and the New Hyde Park district with $7,441 of expense per student unit. The East Meadow district the county's largest district, posted an expense/TAPU of $8,389.

Districts which approach the county average expense per TAPU (+/- $1,000/TAPU) are shown in Table 8-17.

A Regional Financing Plan for Nassau County

The concept of regional financing as applied in this study is based upon the distribution of a small but general amount of aid to all of the districts in a given region. This aid is generated within the region by allowing a second tier of property taxation which taxes all of the property wealth in the region at a general rate.

The rate is arrived at by dividing the total full value property value into the aid delivered to the regional

TABLE 8-16
Expenses per Total Available Pupil Unit (TAPU)
Nassau County School Districts

State I.D.	District Name	Expenses/TAPU 88-89
280231	ISLAND PARK	$15,839
280407	GREAT NECK	$14,983
280406	MANHASSET	$14,077
280506	OYSTER BAY	$13,650
280515	JERICHO	$13,234
280501	NORTH SHORE	$13,167
280219	EAST ROCKAWAY	$12,012
280300	LONG BEACH	$11,943
280402	EAST WILLISTON	$11,733
280404	PORT WASHINGTON	$11,553
280409	HERRICKS	$11,326
280503	LOCUST VALLEY	$11,247
280221	ROCKVILLE CENTRE	$10,880
280226	ISLAND TREES	$10,719
280504	PLAINVIEW	$10,582
280206	SEAFORD	$10,353
280100	GLEN COVE	$10,341
289999	TOTAL NASSAU	$10,303
280401	WESTBURY	$10,296
280410	MINEOLA	$10,097
280218	GARDEN CITY	$9,981
280502	SYOSSET	$9,973
280223	WANTAGH	$9,965
280522	FARMINGDALE	$9,942
280202	UNIONDALE	$9,918
280517	HICKSVILLE	$9,917
280225	MERRICK	$9,615
280227	HEMPSTEAD WEST	$9,602
280205	LEVITTOWN	$9,596
280210	BALDWIN	$9,413
280209	FREEPORT	$9,391
280523	MASSAPEQUA	$9,368
280220	LYNBROOK	$9,357
280201	HEMPSTEAD	$9,154
280521	BETHPAGE	$9,029
280411	CARLE PLACE	$8,869
280211	OCEANSIDE	$8,793
280217	FRANKLIN SQUARE	$8,486
280203	EAST MEADOW	$8,389
280229	MERRICK NORTH	$8,050
280208	ROOSEVELT	$7,740
280213	VALLEY STREAM 13	$7,565
280216	ELMONT	$7,522
280405	NEW HYDE PARK	$7,441

TABLE 8-17
Districts with County Average Expense per Total Aidable Pupil Unit (TAPU) (±$1,000/TAPU)

State I.D.	District Name	Expenses/TAPU 88-89
280409	HERRICKS	$11,326
280503	LOCUST VALLEY	$11,247
280221	ROCKVILLE CENTRE	$10,880
280226	ISLAND TREES	$10,719
280504	PLAINVIEW	$10,582
280206	SEAFORD	$10,353
280100	GLEN COVE	$10,341
289999	TOTAL NASSAU	$10,303
280401	WESTBURY	$10,296
280410	MINEOLA	$10,097
280218	GARDEN CITY	$9,981
280502	SYOSSET	$9,973
280223	WANTAGH	$9,965
280522	FARMINGDALE	$9,942
280202	UNIONDALE	$9,918
280517	HICKSVILLE	$9,917
280225	MERRICK	$9,615
280227	HEMPSTEAD WEST	$9,602
280205	LEVITTOWN	$9,596
280210	BALDWIN	$9,413
280209	FREEPORT	$9,391
280523	MASSAPEQUA	$9,368
280220	LYNBROOK	$9,357

school districts. In Nassau County in 1989 with a $1000 per TAPU regional aid level the total amount to be raised would be $228,731,000 county wide. In order to raise this amount each district would pay $2.39 as a second tier of their property tax.

The first tier of their property tax rate would have been reduced to allow for the regional aid which would accrue to the district at the rate of $1000 per TAPU. The cost of replacing this amount with the regional tier would be less for poorer districts and higher for richer districts. As a result, poorer districts would be able to obtain further revenues at a reduced overall tax rate while the richer districts would experience higher overall tax rates. Under this procedure, while all districts would pay the second tier tax, all would also receive money from the tax in accord with their TAPU — Total Aidable Pupil Units. The choice of what to do with money could be left to the individual districts, and there are several possibilities. For example, if the richer districts wished to keep expenditures and taxes at or near their former level they could try to reduce expenditures. Poorer districts receiving more money from this regional tax would face decisions on whether to use some or all

of this money to cut their taxes or to raise expenditures per student in an effort to improve educational resources and quality. In either case, this second tier regional tax would provide a step towards more equity in the availability and use of fiscal resources for education. The choice of whether this would be used for more tax equity or more education expenditure equity would belong to each district. The decision of going one way or the other would not affect their regional tax rate or the amount of money they get.

An example of the potential experience of a relatively property poor district shows this effect.

The Roosevelt district would receive $3,238,000 as regional aid. The FV Tax Rate without the Regional Finance Plan would have been approximately $63.12 per 1000 Full Value. With the operation of the regional finance plan the FV tax rate would be approximately $57.36 per $1000, a significant reduction. On the other hand, Roosevelt at expenditure of $7,740 a student was one of the lowest ranking in Nassau. The residents of the district might decide to use the $1,000 for education, thus covering almost 40% of the distance to the county average expenditure of $10,303 per TAPU.

An example of the potential experience of a relatively property rich district shows this effect.

Oyster Bay, chosen due to its property wealth and moderate size, would receive $1,232,000 as regional aid. The FV Tax Rate without the Regional Finance Plan would have been approximately $14.70 per 1000 Full Value. With the operation of the regional finance plan the FV tax rate would be approximately $16.01 per $1000, a significant increase. Oyster Bay spent $13,650 per Total Aidable Pupil Unit, over $3,300 above the County average. The residents could decide to absorb all of this increase or seek ways to economize on their expenditure without jeopardizing the educational quality given to their children.

These two examples are crafted based upon a $1000 per TAPU level of regional aid, and are meant as models only. If the level of regional aid were to be $500 per TAPU the two districts would appear as follows:

The Roosevelt district would have received $1,619,000 as regional aid. The FV Tax Rate without the Regional Finance Plan would have been approximately $63.12 per 1000 Full Value. With the operation of the regional finance plan the FV tax rate would be approximately $60.24 per $1000.

Oyster Bay, would have received $616,000 as regional aid. The FV Tax Rate without the Regional Finance Plan would have been approximately $14.70 per 1000 Full Value. With the operation of the regional finance plan the FV tax rate would be approximately $15.36 per $1000.

Scenarios with regional aid levels of $500 per TAPU, $1000 per TAPU, and $1500 per TAPU have been prepared. They are contained in the Appendix. A portrayal of the $1000 per TAPU scenario over a five year equally phased implementation of the plan is shown in Table 8-18 .

Tables 8-19 and 8-20 show the groupings of the school districts in two ways after receipt of regional aid. In Table 8-19, the Status Quo Scenario, the districts are grouped starting with the lowest existing full-value tax rate and ascending to the highest. In Table 8-20, called the Regional Aid Scenario, the districts are grouped starting with the lowest full-value tax rate after the new estimated regional tax is applied.

In the Status Quo Scenario there were 25,352 TAPU student units in those districts with FV Tax rates below $15.00 per $1,000; while 64,657 attended districts with tax rates between $15.00/1,000 and $20.00/1,000. Districts with FV tax rates between $20.00/1,000 and $25.00/1,000 accounted for 51,278 TAPU students.

In the Regional Aid Scenario there were 21,016 TAPU student units in those districts with FV Tax rates below $15.00 per $1,000; while 87,519 attended districts with tax rates between $15.00/1,000 and $20.00/1,000. Districts with FV tax rates between $20.00/1,000 and $25.00/1,000 accounted for 32,752 TAPU students.

Table 8-21 shows the regional aid each district would receive as a percentage of its property tax.

Table 8-22 shows regional aid for each district as a percentage of the existing district property tax.

When the regional aid provided to the districts is viewed relative to the local district's effort in local property tax the differences over the span of districts are dramatic.

- The Great Neck district would receive $5,410,000 in regional aid which would amount to 7.6% of the $70,764,800 raised by property taxation for schools in the district. This represents a small portion of the local effort.
- The Plainview district would receive $4,454,000 in regional aid which would amount to 12.7% of the $34,967,100 raised by property taxation for schools in the district.
- In the Hempstead district the $5,543,000 of regional aid would be 21.4% of the $25,842,900 raised by property taxation for schools in the district.
- The Roosevelt district would receive 3,238,000 which is 48.0%. This represents almost one half of the levy in the district of $6,748,500.

TABLE 8-18
Nassau Regional Education Aid: $1,000 Regional FV Tax Rate/$1,000 FV (All Districts): $2.39
Five Year Implementation

State I.D.	District Name	Calculated Regional Education Aid ($000) 88-89	Year 1 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 2 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 3 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 4 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 5 Estimated FV Property Tax Rate 88-89 With Reg. Aid
280100	Glen Cove	$3,088,000	$21.14	$20.94	$20.73	$20.53	$20.32
280201	Hempstead	$5,543,000	$20.45	$19.95	$19.45	$18.95	$18.46
280202	Uniondale	$4,697,000	$14.66	$14.77	$14.89	$15.00	$15.11
280203	East Meadow	$7,494,000	$21.29	$20.90	$20.51	$20.12	$19.72
280205	Levittown	$6,259,000	$24.94	$24.46	$23.98	$23.50	$23.02
280206	Seaford	$2,407,000	$23.49	$23.11	$22.72	$22.34	$21.96
280208	Roosevelt	$3,238,000	$17.01	$15.56	$14.12	$12.68	$11.24
280209	Freeport	$5,974,000	$19.90	$19.42	$18.94	$18.45	$17.97
280210	Baldwin	$4,679,000	$22.81	$22.48	$22.15	$21.82	$21.49
280211	Oceanside	$5,356,000	$17.98	$17.88	$17.78	$17.68	$17.58
280213	Valley Stream 13	$1,653,000	$8.80	$9.00	$9.19	$9.38	$9.57
280216	Elmont	$3,003,000	$8.88	$8.97	$9.07	$9.16	$9.25
280217	Franklin Square	$1,373,000	$8.67	$8.86	$9.06	$9.26	$9.46
280218	Garden City	$3,050,000	$14.01	$14.21	$14.40	$14.59	$14.79
280219	East Rockaway	$1,181,000	$22.90	$22.63	$22.36	$22.09	$21.82
280220	Lynbrook	$2,516,000	$20.93	$20.86	$20.79	$20.71	$20.64
280221	Rockville Centre	$3,281,000	$22.66	$22.55	$22.44	$22.32	$22.21
280223	Wantagh	$2,700,000	$23.74	$23.45	$23.15	$22.86	$22.57
280225	Merrick	$1,437,000	$10.65	$10.86	$11.07	$11.27	$11.48
280226	Island Trees	$2,187,000	$21.92	$21.60	$21.29	$20.97	$20.66
280227	Hempstead West	$2,281,000	$19.18	$18.95	$18.72	$18.49	$18.27
280229	Merrick North	$1,023,000	$12.65	$12.70	$12.75	$12.80	$12.85
280231	Island Park	$797,000	$14.52	$14.84	$15.16	$15.48	$15.80
280300	Long Beach	$4,127,000	$16.25	$16.16	$16.07	$15.98	$15.89
280401	Westbury	$2,845,000	$17.18	$17.22	$17.25	$17.29	$17.33
280402	East Williston	$1,307,000	$18.02	$18.18	$18.34	$18.50	$18.66
280404	Port Washington	$4,028,000	$18.31	$18.45	$18.58	$18.72	$18.85
280405	New Hyde Park	$1,101,000	$6.54	$6.88	$7.21	$7.54	$7.88
280406	Manhasset	$2,341,000	$15.80	$16.04	$16.28	$16.52	$16.77
280407	Great Neck	$5,410,000	$15.98	$16.27	$16.57	$16.86	$17.15
280409	Herricks	$3,552,000	$19.06	$19.03	$19.00	$18.98	$18.95
280410	Mineola	$2,806,000	$15.26	$15.37	$15.49	$15.60	$15.72
280411	Carle Place	$1,446,000	$15.48	$15.56	$15.65	$15.74	$15.82
280501	North Shore	$1,982,000	$12.90	$13.19	$13.48	$13.78	$14.07
280502	Syosset	$5,687,000	$16.23	$16.32	$16.41	$16.51	$16.60
280503	Locust Valley	$1,924,000	$13.36	$13.61	$13.86	$14.11	$14.36
280504	Plainview	$4,454,000	$21.12	$21.04	$20.97	$20.89	$20.82
280506	Oyster Bay	$1,232,000	$11.49	$11.82	$12.14	$12.47	$12.80
280515	Jericho	$2,080,000	$14.58	$14.87	$15.15	$15.43	$15.72
280517	Hicksville	$4,561,000	$16.18	$16.24	$16.30	$16.37	$16.43
280521	Bethpage	$2,587,000	$16.07	$16.08	$16.08	$16.09	$16.09
280522	Farmingdale	$5,489,000	$20.38	$20.22	$20.06	$19.90	$19.74
280523	Massapequa	$7,111,000	$17.92	$17.77	$17.61	$17.45	$17.30
289999	**TOTAL NASSAU**	$144,017,000	$16.91	$16.91	$16.91	$16.91	$16.91

TABLE 8-19

Regional Education Aid/TAPU: $1,000 Districts Grouped by FV Tax Rate and TAPU Enrollment FV Tax Rates $1.00/1,000 to $14.99/1,000 - Status Quo Scenario

State I.D.	District Name	Est. Regional Education Aid ($000)88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid	1989-90 TAPU
280405	NEW HYDE PARK	$1,101,000	$6.54	$7.88	1,101
280217	FRANKLIN SQUARE	$1,373,000	$8.67	$9.46	1,373
280213	VALLEY STREAM 13	$1,653,000	$8.80	$9.57	1,653
280216	ELMONT	$3,003,000	$8.88	$9.25	3,003
280225	MERRICK	$1,437,000	$10.65	$11.48	1,437
280506	OYSTER BAY	$1,232,000	$11.49	$12.80	1,232
280229	MERRICK NORTH	$1,023,000	$12.65	$12.85	1,023
280501	NORTH SHORE	$1,982,000	$12.90	$14.07	1,982
280503	LOCUST VALLEY	$1,924,000	$13.36	$14.36	1,924
280218	GARDEN CITY	$3,050,000	$14.01	$14.79	3,050
280231	ISLAND PARK	$797,000	$14.52	$15.80	797
280515	JERICHO	$2,080,000	$14.58	$15.72	2,080
280202	UNIONDALE	$4,697,000	$14.66	$15.11	4,697
TOTAL OF TAPU ENROLLMENT					25,352
	FV Tax Rates $15.00/1000 to $19.99/1000				
280410	MINEOLA	$2,806,000	$15.26	$15.72	2,806
280411	CARLE PLACE	$1,446,000	$15.48	$15.82	1,446
280406	MANHASSET	$2,341,000	$15.80	$16.77	2,341
280407	GREAT NECK	$5,410,000	$15.98	$17.15	5,410
280521	BETHPAGE	$2,587,000	$16.07	$16.09	2,587
280517	HICKSVILLE	$4,561,000	$16.18	$16.43	4,561
280502	SYOSSET	$5,687,000	$16.23	$16.60	5,687
280300	LONG BEACH	$4,127,000	$16.25	$15.89	4,127
280208	ROOSEVELT	$3,238,000	$17.01	$11.24	3,238
280401	WESTBURY	$2,845,000	$17.18	$17.33	2,845
280523	MASSAPEQUA	$7,111,000	$17.92	$17.30	7,111
280211	OCEANSIDE	$5,356,000	$17.98	$17.58	5,356
280402	EAST WILLISTON	$1,307,000	$18.02	$18.66	1,307
280404	PORT WASHINGTON	$4,028,000	$18.31	$18.85	4,028
280409	HERRICKS	$3,552,000	$19.06	$18.95	3,552
280227	HEMPSTEAD WEST	$2,281,000	$19.18	$18.27	2,281
280209	FREEPORT	$5,974,000	$19.90	$17.97	5,974
TOTAL OF TAPU ENROLLMENT					64,657
	FV Tax Rates $20.00/1000 to $24.99/1000				
280522	FARMINGDALE	$5,489,000	$20.38	$19.74	5,489
280201	HEMPSTEAD	$5,543,000	$20.45	$18.46	5,543
280220	LYNBROOK	$2,516,000	$20.93	$20.64	2,516
280504	PLAINVIEW	$4,454,000	$21.12	$20.82	4,454
280100	GLEN COVE	$3,088,000	$21.14	$20.32	3,088
280203	EAST MEADOW	$7,494,000	$21.29	$19.72	7,494
280226	ISLAND TREES	$2,187,000	$21.92	$20.66	2,187
280221	ROCKVILLE CENTRE	$3,281,000	$22.66	$22.21	3,281
280210	BALDWIN	$4,679,000	$22.81	$21.49	4,679
280219	EAST ROCKAWAY	$1,181,000	$22.90	$21.82	1,181
280206	SEAFORD	$2,407,000	$23.49	$21.96	2,407
280223	WANTAGH	$2,700,000	$23.74	$22.57	2,700
280205	LEVITTOWN	$6,259,000	$24.94	$23.02	6,259
TOTAL OF TAPU ENROLLMENT					51,278

TABLE 8-20
Regional Education Aid/TAPU: $1,000 FV Tax Rates
$1.00/1000 to $14.99/1000 - Regional Aid Scenario.

State I.D.	District Name	Est. Regional Education Aid ($000)88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid	1989-90 TAPU
280405	NEW HYDE PARK	$1,101,000	$6.54	$7.88	1,101
280216	ELMONT	$3,003,000	$8.88	$9.25	3,003
280217	FRANKLIN SQUARE	$1,373,000	$8.67	$9.46	1,373
280213	VALLEY STREAM 13	$1,653,000	$8.80	$9.57	1,653
280208	ROOSEVELT	$3,238,000	$17.01	$11.24	3,238
280225	MERRICK	$1,437,000	$10.65	$11.48	1,437
280506	OYSTER BAY	$1,232,000	$11.49	$12.80	1,232
280229	MERRICK NORTH	$1,023,000	$12.65	$12.85	1,023
280501	NORTH SHORE	$1,982,000	$12.90	$14.07	1,982
280503	LOCUST VALLEY	$1,924,000	$13.36	$14.36	1,924
280218	GARDEN CITY	$3,050,000	$14.01	$14.79	3,050
TOTAL OF TAPU ENROLLMENT					21,016
	FV Tax Rates $15.00/1000 to $19.99/1000				
280202	UNIONDALE	$4,697,000	$14.66	$15.11	4,697
280410	MINEOLA	$2,806,000	$15.26	$15.72	2,806
280515	JERICHO	$2,080,000	$14.58	$15.72	2,080
280231	ISLAND PARK	$797,000	$14.52	$15.80	797
280411	CARLE PLACE	$1,446,000	$15.48	$15.82	1,446
280300	LONG BEACH	$4,127,000	$16.25	$15.89	4,127
280521	BETHPAGE	$2,587,000	$16.07	$16.09	2,587
280517	HICKSVILLE	$4,561,000	$16.18	$16.43	4,561
280502	SYOSSET	$5,687,000	$16.23	$16.60	5,687
280406	MANHASSET	$2,341,000	$15.80	$16.77	2,341
280407	GREAT NECK	$5,410,000	$15.98	$17.15	5,410
280523	MASSAPEQUA	$7,111,000	$17.92	$17.30	7,111
280401	WESTBURY	$2,845,000	$17.18	$17.33	2,845
280211	OCEANSIDE	$5,356,000	$17.98	$17.58	5,356
280209	FREEPORT	$5,974,000	$19.90	$17.97	5,974
280227	HEMPSTEAD WEST	$2,281,000	$19.18	$18.27	2,281
280201	HEMPSTEAD	$5,543,000	$20.45	$18.46	5,543
280402	EAST WILLISTON	$1,307,000	$18.02	$18.66	1,307
280404	PORT WASHINGTON	$4,028,000	$18.31	$18.85	4,028
280409	HERRICKS	$3,552,000	$19.06	$18.95	3,552
280203	EAST MEADOW	$7,494,000	$21.29	$19.72	7,494
280522	FARMINGDALE	$5,489,000	$20.38	$19.74	5,489
TOTAL OF TAPU ENROLLMENT					87,519
	FV Tax Rates $20.00/1000 to $24.99/1000				
280100	GLEN COVE	$3,088,000	$21.14	$20.32	3,088
280220	LYNBROOK	$2,516,000	$20.93	$20.64	2,516
280226	ISLAND TREES	$2,187,000	$21.92	$20.66	2,187
280504	PLAINVIEW	$4,454,000	$21.12	$20.82	4,454
280210	BALDWIN	$4,679,000	$22.81	$21.49	4,679
280219	EAST ROCKAWAY	$1,181,000	$22.90	$21.82	1,181
280206	SEAFORD	$2,407,000	$23.49	$21.96	2,407
280221	ROCKVILLE CENTRE	$3,281,000	$22.66	$22.21	3,281
280223	WANTAGH	$2,700,000	$23.74	$22.57	2,700
280205	LEVITTOWN	$6,259,000	$24.94	$23.02	6,259
TOTAL OF TAPU ENROLLMENT					32,752

TABLE 8-21
Regional Education Aid/TAPU: $1,000
% Change in FV Tax Rate between Status Quo and Regional Aid Scenario.
Districts with Projected Increases in FV Tax Rate.

State I.D.	District Name	Est. Regional Education Aid ($000)88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid	Percent Difference
280405	NEW HYDE PARK	$1,101,000	$6.54	$7.88	20.4%
280506	OYSTER BAY	$1,232,000	$11.49	$12.80	11.5%
280217	FRANKLIN SQUARE	$1,373,000	$8.67	$9.46	9.2%
280501	NORTH SHORE	$1,982,000	$12.90	$14.07	9.1%
280231	ISLAND PARK	$797,000	$14.52	$15.80	8.8%
280213	VALLEY STREAM 13	$1,653,000	$8.80	$9.57	8.7%
280515	JERICHO	$2,080,000	$14.58	$15.72	7.8%
280225	MERRICK	$1,437,000	$10.65	$11.48	7.7%
280503	LOCUST VALLEY	$1,924,000	$13.36	$14.36	7.5%
280407	GREAT NECK	$5,410,000	$15.98	$17.15	7.3%
280406	MANHASSET	$2,341,000	$15.80	$16.77	6.1%
280218	GARDEN CITY	$3,050,000	$14.01	$14.79	5.5%
280216	ELMONT	$3,003,000	$8.88	$9.25	4.2%
280402	EAST WILLISTON	$1,307,000	$18.02	$18.66	3.5%
280202	UNIONDALE	$4,697,000	$14.66	$15.11	3.0%
280410	MINEOLA	$2,806,000	$15.26	$15.72	3.0%
280404	PORT WASHINGTON	$4,028,000	$18.31	$18.85	2.9%
280502	SYOSSET	$5,687,000	$16.23	$16.60	2.3%
280411	CARLE PLACE	$1,446,000	$15.48	$15.82	2.2%
280229	MERRICK NORTH	$1,023,000	$12.65	$12.85	1.6%
280517	HICKSVILLE	$4,561,000	$16.18	$16.43	1.5%
280401	WESTBURY	$2,845,000	$17.18	$17.33	0.9%
280521	BETHPAGE	$2,587,000	$16.07	$16.09	0.1%
	Districts with Projected Decreases in FV Tax Rate.				
280409	HERRICKS	$3,552,000	$19.06	$18.95	-0.6%
280220	LYNBROOK	$2,516,000	$20.93	$20.64	-1.3%
280504	PLAINVIEW	$4,454,000	$21.12	$20.82	-1.4%
280221	ROCKVILLE CENTRE	$3,281,000	$22.66	$22.21	-2.0%
280300	LONG BEACH	$4,127,000	$16.25	$15.89	-2.2%
280211	OCEANSIDE	$5,356,000	$17.98	$17.58	-2.2%
280522	FARMINGDALE	$5,489,000	$20.38	$19.74	-3.1%
280523	MASSAPEQUA	$7,111,000	$17.92	$17.30	-3.5%
280100	GLEN COVE	$3,088,000	$21.14	$20.32	-3.9%
280219	EAST ROCKAWAY	$1,181,000	$22.90	$21.82	-4.7%
280227	HEMPSTEAD WEST	$2,281,000	$19.18	$18.27	-4.8%
280223	WANTAGH	$2,700,000	$23.74	$22.57	-4.9%
280226	ISLAND TREES	$2,187,000	$21.92	$20.66	-5.7%
280210	BALDWIN	$4,679,000	$22.81	$21.49	-5.8%
280206	SEAFORD	$2,407,000	$23.49	$21.96	-6.5%
280203	EAST MEADOW	$7,494,000	$21.29	$19.72	-7.4%
280205	LEVITTOWN	$6,259,000	$24.94	$23.02	-7.7%
280209	FREEPORT	$5,974,000	$19.90	$17.97	-9.7%
280201	HEMPSTEAD	$5,543,000	$20.45	$18.46	-9.7%
280208	ROOSEVELT	$3,238,000	$17.01	$11.24	-33.9%

TABLE 8-22
Scenario 2. Regional Education Aid: $1,000/TAPU
Regional Aid as % of Local Property Tax

State I.D.	District Name	Regional Aid $1000/TAPU	Local Property Tax 88-89	Regional Aid as % of Local Property Tax 88-89
280407	GREAT NECK	$5,410,000	$70,764,800	7.6%
280231	ISLAND PARK	$797,000	$10,406,300	7.7%
280515	JERICHO	$2,080,000	$24,099,500	8.6%
280406	MANHASSET	$2,341,000	$25,917,600	9.0%
280506	OYSTER BAY	$1,232,000	$13,141,100	9.4%
280501	NORTH SHORE	$1,982,000	$20,889,300	9.5%
280402	EAST WILLISTON	$1,307,000	$13,411,600	9.7%
280404	PORT WASHINGTON	$4,028,000	$39,690,100	10.1%
280503	LOCUST VALLEY	$1,924,000	$18,393,900	10.5%
280218	GARDEN CITY	$3,050,000	$26,347,200	11.6%
280502	SYOSSET	$5,687,000	$45,666,200	12.5%
280221	ROCKVILLE CENTRE	$3,281,000	$26,108,500	12.6%
280410	MINEOLA	$2,806,000	$22,152,700	12.7%
280504	PLAINVIEW	$4,454,000	$34,967,100	12.7%
280220	LYNBROOK	$2,516,000	$19,681,200	12.8%
280401	WESTBURY	$2,845,000	$21,762,000	13.1%
280409	HERRICKS	$3,552,000	$27,074,300	13.1%
280411	CARLE PLACE	$1,446,000	$10,928,100	13.2%
280202	UNIONDALE	$4,697,000	$35,345,000	13.3%
280517	HICKSVILLE	$4,561,000	$34,296,400	13.3%
280225	MERRICK	$1,437,000	$9,754,200	14.7%
280521	BETHPAGE	$2,587,000	$17,496,500	14.8%
280522	FARMINGDALE	$5,489,000	$36,909,000	14.9%
280223	WANTAGH	$2,700,000	$17,969,500	15.0%
280219	EAST ROCKAWAY	$1,181,000	$7,774,300	15.2%
280100	GLEN COVE	$3,088,000	$20,290,900	15.2%
280211	OCEANSIDE	$5,356,000	$34,441,500	15.6%
280405	NEW HYDE PARK	$1,101,000	$6,790,800	16.2%
280210	BALDWIN	$4,679,000	$28,789,200	16.3%
280226	ISLAND TREES	$2,187,000	$13,116,600	16.7%
280206	SEAFORD	$2,407,000	$14,413,900	16.7%
280523	MASSAPEQUA	$7,111,000	$42,179,300	16.9%
280300	LONG BEACH	$4,127,000	$24,324,600	17.0%
280227	HEMPSTEAD WEST	$2,281,000	$13,229,700	17.2%
280205	LEVITTOWN	$6,259,000	$36,112,400	17.3%
280229	MERRICK NORTH	$1,023,000	$5,897,300	17.3%
280217	FRANKLIN SQUARE	$1,373,000	$7,440,300	18.5%
280213	VALLEY STREAM 13	$1,653,000	$8,943,200	18.5%
280203	EAST MEADOW	$7,494,000	$40,256,500	18.6%
280201	HEMPSTEAD	$5,543,000	$25,842,900	21.4%
280209	FREEPORT	$5,974,000	$27,514,300	21.7%
280216	ELMONT	$3,003,000	$13,191,100	22.8%
280208	ROOSEVELT	$3,238,000	$6,748,500	48.0%
289999	**TOTAL NASSAU**	$144,017,000	$1,017,159,800	14.2%

Summary and Conclusions

This solution gives the community at large a way of enhancing the financing of programs in poorer districts without destroying the programmatic and educational integrity of the surrounding or contiguous districts. The resources needed to help solve the problems caused by low property-income wealth in a particular district do not always exist in the adjacent districts. This regional aid approach seeks to bring the power of a county wide levy to all districts in the county for a portion of their needs. This broad-scale levy allows the less wealthy district residents to share in the property wealth of the entire county rather than be limited to the values of their own limited property wealth.

Many will correctly refer to this plan as a plan for equity while it is more importantly a plan for providing support to all children in all districts in a region.

This plan allows a gently, incremental sharing process, especially if the five year phasing scenario depicted in Table 8-15 were to be applied. The resource distribution would bring tax reduction and/or added resources to the districts most in need while allowing the administrative and other district prerogatives to remain in place.

Regional financing can be provided at the rate of $500.00 per student unit, or $1,000.00 per student unit, or at any rate that is decided upon by the regional citizenry through their representatives in government. The level of regional aid is, of course, tied to a price which varies with the level. Districts which, under regional financing, expect a reduction in local property tax may decide to increase their provision of services in such a manner that the tax reduction is limited by the students in the district receive increased services. These decisions will, of course, be made by the local school board.

This document attempts to clearly state the positive aspects of this plan for funding which leaves districts free to be structured in ways which are of their own determination while providing wealth support from the entire country.

The Regional Finance Plan for Suffolk County

The Regional Finance Plan for Suffolk County proceeds along the same lines as the one for Nassau. Analyses of property and income wealth by district are given. Both TWPU — Total Wealth Pupil Unit — and TAPU — Total Aidable Pupil Unit — as defined in the Nassau analysis are used. The data are used to calculate the potential effect of a regional financing plan on the taxes and/or expenditures of the school districts. At the end a summary and conclusions are presented. As in the Nassau analysis, data for all school districts were not available. In Suffolk, sufficient data were available to calculate the potential impacts for 55 of the school districts.

Differences In Property Wealth

Table 8-23 shows the FV/TWPU wealth in Suffolk County districts arranged in descending order[13]. Over the entire county the value is $258,957 per student unit. Contrast this with the Fire Island School District, albeit small with only 64 TWPU, which leads in this measure with a FV/TWPU value of over 11 million dollars per student unit and the William Floyd School District with only $72,020 behind each of its 10,751 student units. The Sachem School District, largest in the county with 18,020 TWPU places $123,305 behind each student unit.

Districts which approach the county average property wealth (+/- $50,000/TWPU) are in Table 8-24.

Differences In Income Wealth

Table 8-25 shows the Income/TWPU wealth in Suffolk County districts arranged in descending order. Over the entire county the value is $76,617 per student unit. Contrast this with the Quogue district, albeit small with only 122 TWPU, which leads in this measure with a Income/TWPU value of $492,809 per student unit and the South Manor district with only $30,674 of income wealth supporting each student. The William Floyd district with 10,751 student units has only $36,598 of income wealth behind each student unit.

The Sachem School District, largest in the county with 18,020 TWPU places $54,266 of income wealth behind each student unit.

Districts which approach the county average income wealth (+/- $20,000/TWPU) are shown in Table 8-26.

[13] TWPU has been defined in the equivalent section of the immediately preceding Nassau part of this study.

TABLE 8-23
Total Wealth Pupil Units and Full Value per Total Wealth Pupil Units Suffolk County School Districts Sorted on FV/TWPU

State I.D.	District Name	(TWPU) Total Wealth Pupil Units 88-89	FV/TWPU 88-89
580514	FIRE ISLAND	64	$11,258,079
580903	QUOGUE	122	$5,210,504
580303	AMAGANSETT	125	$4,396,826
581004	FISHERS ISLAND	48	$3,471,592
581002	OYSTERPONDS	98	$2,621,195
580909	BRIDGEHAMPTON	225	$2,218,279
580306	MONTAUK	391	$2,148,285
580601	SHOREHAM	2,250	$1,898,404
580913	TUCKAHOE	263	$1,758,464
580301	EAST HAMPTON	950	$1,755,084
580701	SHELTER ISLAND	295	$1,702,114
580906	SOUTHAMPTON	1,469	$1,662,929
580901	REMSENBURG	260	$1,586,253
580902	WESTHAMPTON	779	$1,403,686
580305	SAG HARBOR	712	$1,280,190
580304	SPRINGS	673	$872,891
581005	SOUTHOLD	850	$722,760
580917	QUOGUE, EAST	609	$638,189
580905	HAMPTON BAYS	1,394	$624,185
580402	COLD SPRNG HRBR	1,411	$568,221
581009	MATTITUCK-CTCHGUE	1,283	$550,532
581010	GREENPORT	642	$506,456
580404	NORTHPORT	6,372	$463,049
581011	LAUREL	234	$460,171
580206	PORT JEFFERSON	1,547	$428,886
580405	HALF HOLLOW HILLS	9,146	$420,003
580506	HAUPPAUGE	4,182	$371,458
580911	EASTPORT	560	$353,169
580403	HUNTINGTON	5,206	$347,439
580406	HARBORFIELDS	3,076	$322,349
580413	SOUTH HUNTINGTON	6,128	$304,132
580401	ELWOOD	2,269	$297,167
580602	RIVERHEAD	4,327	$293,507
580801	SMITHTOWN	8,928	$289,118
580410	COMMACK	6,804	$275,043
580101	BABYLON	2,003	$253,878
580106	AMITYVILLE	3,428	$248,006
580805	KINGS PARK	4,019	$246,669
580107	DEER PARK	4,293	$243,936
580501	BAY SHORE	5,418	$202,252
580507	CONNETQUOT	8,283	$182,614
580505	BAYPORT-BLUE POINT	2,328	$181,892
580102	WEST BABYLON	4,816	$179,748
580502	ISLIP	3,252	$172,482
580105	COPIAGUE	4,644	$172,184
580509	WEST ISLIP	5,382	$170,135

TABLE 8-23 (Cont'd.)

State I.D.	District Name	(TWPU) Total Wealth Pupil Units 88-89	FV/TWPU 88-89
580201	THREE VILLAGE	8,162	$168,664
580104	LINDENHURST	7,081	$160,995
580504	SAYVILLE	3,770	$159,564
580503	EAST ISLIP	5,066	$155,533
580234	EAST MORICHES	1,045	$145,474
580212	LONGWOOD	9,761	$142,968
580103	NORTH BABYLON	6,052	$138,456
580203	COMSEWOGUE	4,154	$133,838
580209	ROCKY POINT	3,040	$132,893
580208	MILLER PLACE	2,899	$132,255
580205	SACHEM	18,020	$123,305
580233	CENTER MORICHES	1,359	$122,529
580211	MIDDLE COUNTRY	11,551	$117,579
580224	PATCHOGUE-MEDFORD	10,801	$116,797
580109	WYANDANCH	2,262	$114,139
580207	MOUNT SINAI	2,441	$111,789
580235	SOUTH COUNTRY	5,978	$107,390
580513	CENTRAL ISLIP	6,166	$106,074
580512	BRENTWOOD	14,568	$104,856
580221	SOUTH MANOR	1,387	$102,624
580232	WILLIAM FLOYD	10,751	$72,020
	TOTAL SUFFOLK	257,872	$258,957

TABLE 8-24
School Districts with County Average Property Wealth per Pupil (± $50,000/TWPU)

District Name	Selected F2/TWPU 88-89
South Huntington	$304,132
Elwood	$297,167
Riverhead	$293,507
Smithtown	$289,118
Commack	$275,043
Babylon	$253,878
Amityville	$248,006
Kings Park	$246,669
Deer Park	$243,936
Bay Shore	$202,252

These districts would be classified as being of average wealth if property wealth were to be the primary measure of wealth.

TABLE 8-25
Total Wealth Pupil Units and Income per TWPU
Suffolk County School Districts
Sorted on Income/TWPU

State I.D.	Distnct Name	88-89 Pupil Units Total Wealth (TWPU)	1988 Income per '88-89 TWPU
580903	QUOGUE	122	$492,809
580303	AMAGANSETT	125	$328,292
580402	COLD SPRNG HRBR	1,411	$234,828
580514	FIRE ISLAND	64	$218,434
580909	BRIDGEHAMPTON	225	$185,753
580206	PORT JEFFERSON	1,547	$182,534
580906	SOUTHAMPTON	1,469	$175,772
580301	EAST HAMPTON	950	$171,453
580901	REMSENBURG	260	$166,521
580701	SHELTER ISLAND	295	$157,854
580403	HUNTINGTON	5,206	$157,681
580902	WESTHAMPTON	779	$129,817
580305	SAG HARBOR	712	$126,301
580404	NORTHPORT	6,372	$125,481
581005	SOUTHOLD	850	$117,213
580306	MONTAUK	391	$114,100
580801	SMITHTOWN	8,928	$114,086
581011	LAUREL	234	$110,298
581004	FISHERS ISLAND	48	$105,430
580413	SOUTH HUNTINGTON	6,128	$105,147
580406	HARBORFIELDS	3,076	$103,759
580502	ISLIP	3,252	$100,669
580410	COMMACK	6,804	$95,252
581009	MATTITUCK-CTCHGUE	1,283	$92,756
580509	WEST ISLIP	5,382	$92,684
580101	BABYLON	2,003	$91,197
580107	DEER PARK	4,293	$89,858
580106	AMITYVILLE	3,428	$89,804
580405	HALF HOLLOW HILLS	9,146	$88,008
580905	HAMPTON BAYS	1,394	$87,582
580505	BAYPORT-BLUE POINT	2,328	$87,506
580506	HAUPPAUGE	4,182	$86,071
580401	ELWOOD	2,269	$84,148
580805	KINGS PARK	4,019	$83,968
580501	BAY SHORE	5,418	$83,652
580917	QUOGUE, EAST	609	$81,643
580504	SAYVILLE	3,770	$80,225
580104	LINDENHURST	7,081	$78,104
580102	WEST BABYLON	4,816	$76,849
580201	THREE VILLAGE	8,162	$76,094
580601	SHOREHAM	2,250	$74,323
580304	SPRINGS	673	$72,771
580503	EAST ISLIP	5,066	$71,837
581010	GREENPORT	642	$69,758
580103	NORTH BABYLON	6,052	$68,919
580233	CENTER MORICHES	1,359	$67,952
580602	RIVERHEAD	4,327	$66,230

TABLE 8-25 (Cont'd.)

State I.D.	Distnct Name	88-89 Pupil Units Total Wealth (TWPU)	1988 Income per '88-89 TWPU
580208	MILLER PLACE	2,899	$64,690
580224	PATCHOGUE-MEDFORD	10,801	$63,172
580911	EASTPORT	560	$62,037
581002	OYSTERPONDS	98	$61,500
580109	WYANDANCH	2,262	$61,500
580212	LONGWOOD	9,761	$61,500
580234	EAST MORICHES	1,045	$57,232
580207	MOUNT SINAI	2,441	$56,432
580507	CONNETQUOT	8,283	$55,619
580211	MIDDLE COUNTRY	11,551	$55,433
580203	COMSEWOGUE	4,154	$55,112
580205	SACHEM	18,020	$54,266
580209	ROCKY POINT	3,040	$53,273
580105	COPIAGUE	4,644	$52,966
580512	BRENTWOOD	14,568	$50,660
580513	CENTRAL ISLIP	6,166	$48,179
580913	TUCKAHOE	263	$40,858
580232	WILLIAM FLOYD	10,751	$36,598
580235	SOUTH COUNTRY	5,978	$33,921
580221	SOUTH MANOR	1,387	$30,674
	TOTAL SUFFOLK	257,872	$76,617

Expenses per Student Unit

Table 8-27, shows the Expenses/TAPU in districts in Suffolk County districts arranged in descending order. over the entire county the value is $9,834 per student unit. Contrast this with the Fire Island district, albeit small with only 64 TAPU, which leads in this measure with an Expense/TAPU value of $34,693 per student unit and the East Quogue district with only $6,690 of expense per student unit. The William Floyd district posted and expense/TAPU of $8,108, while the Babylon district spent $8,031 per TAPU. The Miller Place district spent $7,280 per student unit; and East Quogue spent only $6,690 per student unit.

District which approach the county average expense per TAPU (+/- $1,000/TAPU) are as follows.

A Regional Financing Plan for Suffolk County

The concept of regional financing used for Suffolk is the same as that used for Nassau in the preceding section. In Suffolk in 1989 with a $1000 per TAPU regional aid level the total amount to be raised would be $228,731 county wide. In order to raise this

TABLE 8-26
Districts with County Average Income Wealth
(±$20,000/TWPU)

District	*1988 Income per '88-'89 TWPU*
Commack	$95,252
Mattituck-Cutchogue	$92,756
West Islip	$92,684
Babylon	$91,197
Deer Park	$89,858
Amithville	$89,804
Half Hollow Hills	$88,008
Hampton Bays	$87,582
Bayport-Blue Point	$87,506
Hauppauge	$86,071
Elwood	$84,148
Kings Park	$83,968
Bay Shore	$83,652
East Quogue	$81,643
Sayville	$80,225
Lindenhurst	$78,104
Three Village	$76,094
West Babylon	$76,849
Shoreham	$74,323
Springs	$72,771
East Islip	$71,837
Greenport	$69,758
North Babylon	$68,919
Center Moriches	$67,952
Riverhead	$66,230
Miller Place	$64,690
Patchogue-Medford	$63,172
Eastport	$62,037
Oysterponds	$61,500
Wyandanch	$61,500
Longwood	$61,500
East Moriches	$57,232
Mount Sinai	$56,432

amount each district would pay $3.50 as a second tier of their property tax.

The first tier of their property tax rate would have been reduced to allow for the regional aid which would accrue to the district at the rate of $1,000 per TAPU. The cost of replacing this amount with the regional tier would be less for poorer districts and higher for richer districts. As a result, poorer districts would be able to obtain further revenues at a reduced overall tax rate while the richer districts would experience higher overall tax rates. As indicated in the Nassau portion of the study, the choice of what to do with the revenue would belong to each district.

An example of the potential experience of a relatively property poor district shows this effect.

William Floyd district would receive $9,547,000 as regional aid. The FV Tax Rate without the REgional Finance Plan would have been approximately $23.25 per 1000 Full Value. With the operation of the regional finance plan the FV tax rate would be approximately $14.34 per $1000, a significant reduction. On the other hand, William Floyd at expenditure of $8,108 per TAPU was one of the lowest ranking in Suffolk. The residents of the district might decide to use the %1,000 for education, thus covering 58% of the distance to the County average of $9,834.

An example of the potential experience of a relatively property tax rich district shows this effect.

Shoreham, chosen due to its property wealth and moderate size, would receive $2,067,000 as regional aid. The FV Tax RAte without the Regional Finance plan would have been approximately $6.50 per 1000 Full Value. With the operation of the regional finance plan the FV tax rate would be approximately $9.44 per $1000, a significant increase. Shoreham-Wading River spent $16,875 per Total Aidable Pupil Unit, roughly $7,000 above the County average. The residents could decide to absorb all of the increase thus raising their tax rate, or could decide to economize on their expenditure.

These two examples are crafted based upon a $1000 per TAPU level of regional aid, and are meant as models only. If the level of regional aid were to be $500 per TAPU the two districts would appear as follows:

Shoreham would have received $1,033,500 in regional aid. Its pre-regional aid tax rate of $6.50/$1000 FV would have been increased to $7.97/$1000 FV.

William Floyd would have received $4,773,500 in regional aid. Its pre-regional aid tax rate of $23.25/$1000 FV would have been decreased to $18.79/$1000 FV.

Scenarios with regional aid levels of $500 per TAPU, $1000 per TAPU, and $1500 per TAPU have been prepared. They are contained in the Appendix. A portrayal of the $1000 per TAPU scenario with a five year equally phased implementation of the plan is shown in Table 8-29.

Tables 8-30 and 8-31 show the groupings of the school districts in two ways after receipt of regional aid. In Table 8-30, the Status Quo Scenario, the districts are grouped starting with the lowest existing

TABLE 8-27
Expenses per TAPU
Suffolk County School Districts
Sorted on Expenses/TWPU

State I.D.	District Name	Expenses per TWPU 88-89
580514	FIRE ISLAND	$34,693
580903	QUOGUE	$34,131
580303	AMAGANSETT	$29,224
580913	TUCKAHOE	$26,896
580909	BRIDGEHAMPTON	$24,442
581002	OYSTERPONDS	$23,851
580901	REMSENBURG	$22,961
581004	FISHERS ISLAND	$18,860
580306	MONTAUK	$18,431
580601	SHOREHAM	$16,875
580701	SHELTER ISLAND	$14,215
581010	GREENPORT	$14,090
580304	SPRINGS	$14,072
580207	MOUNT SINAI	$13,843
580234	EAST MORICHES	$13,083
580305	SAG HARBOR	$12,844
580906	SOUTHAMPTON	$12,757
581011	LAUREL	$12,709
580301	EAST HAMPTON	$12,337
580402	COLD SPRNG HRBR	$12,184
580505	BAYPORT-BLUE POINT	$12,163
580206	PORT JEFFERSON	$12,050
580502	ISLIP	$11,772
580805	KINGS PARK	$11,598
580109	WYANDANCH	$11,501
580506	HAUPPAUGE	$11,075
580405	HALF HOLLOW HILLS	$11,048
580404	NORTHPORT	$11,009
580403	HUNTINGTON	$10,937
580406	HARBORFIELDS	$10,753
580106	AMITYVILLE	$10,750
581005	SOUTHOLD	$10,695
580410	COMMACK	$10,604
580801	SMITHTOWN	$10,416
580911	EASTPORT	$10,409
580203	COMSEWOGUE	$10,313
580413	SOUTH HUNTINGTON	$10,278
580513	CENTRAL ISLIP	$10,244
580501	BAY SHORE	$10,217
580602	RIVERHEAD	$10,197
580503	EAST ISLIP	$10,129
580507	CONNETQUOT	$10,059
580401	ELWOOD	$10,028
580107	DEER PARK	$9,931
580233	CENTER MORICHES	$9,915
580902	WESTHAMPTON	$9,818
580905	HAMPTON BAYS	$9,713
580221	SOUTH MANOR	$9,659
580103	NORTH BABYLON	$9,572

TABLE 8-27 (Cont'd.)

State I.D.	District Name	Expenses per TWPU 88-89
580211	MIDDLE COUNTRY	$9,540
580102	WEST BABYLON	$9,484
580504	SAYVILLE	$9,388
580509	WEST ISLIP	$9,381
580201	THREE VILLAGE	$9,206
580105	COPIAGUE	$9,152
580235	SOUTH COUNTRY	$8,950
580212	LONGWOOD	$8,948
581009	MATTITUCK-CUTCHOGUE	$8,891
580104	LINDENHURST	$8,789
580512	BRENTWOOD	$8,762
580224	PATCHOGUE-MEDFORD	$8,652
580209	ROCKY POINT	$8,375
580232	WILLIAM FLOYD	$8,108
580101	BABYLON	$8,031
580208	MILLER PLACE	$7,356
580205	SACHEM	$7,280
580917	EAST QUOGUE	$6,690
	TOTAL SUFFOLK	$9,834

TABLE 8-28
Districts with County Average Expense per TAPU (±$1,000 TAPU)

District Name	Expenses per '88-'89	District Name	Expenses per '88-'89
HARBORFIELDS	$10,753	SOUTH MANOR	$9,659
AMITYVILLE	$10,750	NORTH BABYLON	$9,572
SOUTHOLD	$10,695	MIDDLE COUNTRY	$9,540
COMMACK	$10,604	WEST BABYLON	$9,484
SMITHTOWN	$10,416	SAYVILLE	$9,388
EASTPORT	$10,409	WEST ISLIP	$9,381
COMSEWOGUE	$10,313	THREE VILLAGE	$9,206
SO. HUNTINGTON	$10,278	COPIAGUE	$9,152
CENTRAL ISLIP	$10,244	SOUTH COUNTRY	$8,950
BAY SHORE	$10,217	LONGWOOD	$8,948
RIVERHEAD	$10,197	MATTITUCK-CUTCHOGUE	$8,891
EAST ISLIP	$10,129	LINDENHURST	$8,789
CONNETQUOT	$10,059	BRENTWOOD	$8,762
ELWOOD	$10,028	PATCHOGUE-MEDFORD	$8,652
DEER PARK	$9,931	ROCKY POINT	$8,375
CENTER MORICHES	$9,915	WILLIAM FLOYD	$8,108
WESTHAMPTON	$9,818	BABYLON	$8,031
HAMPTON BAYS	$9,713		

These districts would be classified as spending an average amount per student in Suffolk County if total expense per TAPU were the primary measure of relative expense.

TABLE 8-29
Regional Education Aid: $1,000 per TAPU, Regional FV Tax Rate/$1,000 FV (All Districts): $3.50
Five Year Implementation

State I.D.	District Name	Calculated Regional Education Aid ($000) 88-89	Year 1 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 2 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 3 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 4 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 5 Estimated FV Property Tax Rate 88-89 With Reg. Aid
580100	*Town of Babylon*						
580101	Babylon	$1,863,000	$20.94	$20.90	$20.86	$20.82	$20.78
580102	West Babylon	$4,212,000	$25.77	$25.43	$25.09	$24.75	$24.41
580103	North Babylon	$5,166,000	$25.82	$25.15	$24.48	$23.82	$23.15
580104	Lindenhurst	$6,342,000	$23.41	$22.90	$22.38	$21.87	$21.35
580105	Copiague	$4,198,000	$20.84	$20.40	$19.96	$19.53	$19.09
580106	Amityville	$3,080,000	$23.87	$23.84	$23.81	$23.78	$23.75
580107	Deer Park	$3,778,000	$21.49	$21.47	$21.44	$21.41	$21.39
580110	*Town of Brookhaven*						
580201	Three Village	$7,459,000	$26.60	$26.12	$25.65	$25.17	$24.69
580203	Brookhvn-Comsewogue	$3,691,000	$26.77	$25.99	$25.21	$24.42	$23.64
580205	Sachem	$16,427,000	$23.66	$22.68	$21.71	$20.74	$19.77
580206	Port Jefferson	$1,883,000	$24.68	$24.84	$25.01	$25.17	$25.34
580207	Mount Sinai	$1,667,000	$21.94	$21.29	$20.64	$19.99	$19.33
580208	Miller Place	$2,735,000	$22.67	$21.76	$20.86	$19.95	$19.04
580209	Rocky Point	$2,740,000	$23.76	$22.94	$22.12	$21.30	$20.48
580211	Middle Country	$10,243,000	$26.74	$25.73	$24.72	$23.71	$22.70
580221	South Manor	$929,000	$21.25	$20.50	$19.74	$18.99	$18.23
580224	Patchogue-Medford	$9,274,000	$21.00	$20.04	$19.07	$18.11	$17.15
580232	William Floyd	$9,547,000	$23.25	$21.04	$18.83	$16.63	$14.42
580233	Center Moriches	$1,218,000	$26.45	$25.50	$24.55	$23.59	$22.64
580234	East Moriches	$573,000	$22.12	$22.06	$21.99	$21.92	$21.86
580235	South Country	$5,064,000	$21.57	$20.48	$19.38	$18.28	$17.19
580236	*Town of East Hampton*						
580301	East Hampton	$1,210,000	$5.12	$5.81	$6.50	$7.20	$7.89
580303	Amagansett	$76,000	$3.17	$4.01	$4.85	$5.69	$6.53
580304	Springs	$432,000	$8.49	$9.18	$9.87	$10.57	$11.26
580305	Sag Harbor	$616,000	$7.38	$8.08	$8.79	$9.50	$10.20
580306	Montauk	$251,000	$3.82	$4.62	$5.42	$6.22	$7.02
580307	*Town of Huntington*						
580402	Cold Spring Harbor	$1,318,000	$15.49	$15.96	$16.42	$16.89	$17.35
580403	Huntington	$4,491,000	$19.81	$20.06	$20.32	$20.57	$20.83
580404	Northport	$5,654,000	$16.62	$17.02	$17.42	$17.81	$18.21
580405	Half Hollow	$8,102,000	$16.09	$16.44	$16.79	$17.14	$17.48
580406	Harborsfield	$2,729,000	$19.96	$20.15	$20.34	$20.53	$20.71
580410	Commack	$6,106,000	$18.63	$18.69	$18.75	$18.81	$18.87
580413	South Huntington	$5,649,000	$18.60	$18.72	$18.84	$18.96	$19.07

TABLE 8-29 (Cont'd.)
Regional Education Aid: $1,000 per TAPU, Regional FV Tax Rate/$1,000 FV (All Districts): $3.50
Five Year Implementation

State I.D.	District Name	Calculated Regional Education Aid ($000) 88-89	Year 1 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 2 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 3 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 4 Regional FV Property Tax Rate 88-89 No Reg. Aid	Year 5 Estimated FV Property Tax Rate 88-89 With Reg. Aid
580414	*Town of Islip*						
580501	Bay Shore	$4,797,000	$26.55	$26.33	$26.11	$25.90	$25.68
580502	Islip	$2,947,000	$31.25	$30.81	$30.38	$29.94	$29.50
580503	East Islip	$4,373,000	$29.37	$28.86	$28.34	$27.83	$27.32
580504	Sayville	$3,366,000	$28.17	$27.64	$27.12	$26.60	$26.07
580505	Bayport-Blue Point	$1,980,000	$28.35	$28.05	$27.76	$27.47	$27.17
580506	Hauppauge	$3,925,000	$18.52	$18.76	$19.01	$19.25	$19.50
580507	Connetquot	$7,248,000	$24.21	$23.89	$23.56	$23.24	$22.92
580509	West Islip	$5,032,000	$28.29	$27.79	$27.29	$26.80	$26.30
580512	Brentwood	$12,308,000	$24.98	$23.84	$22.70	$21.56	$20.43
580513	Central Islip	$5,245,000	$30.38	$29.26	$28.13	$27.00	$25.87
580515	*Town of Riverhead*						
580601	Shoreham-Wading River	$2,067,000	$6.50	$7.26	$8.01	$8.76	$9.52
580602	Riverhead	$3,667,000	$17.54	$17.69	$17.84	$18.00	$18.15
580603	*Town of Shelter Island*						
580701	Shelter Island	$274,000	$6.24	$6.97	$7.71	$8.45	$9.19
580702	*Town of Smithtown*						
580801	Smithtown	$8,066,000	$19.49	$19.59	$19.68	$19.77	$19.87
580805	Kings Park	$3,456,000	$21.51	$21.51	$21.52	$21.52	$21.52
580806	*Town of Southhampton*						
580901	Remsenburg	$107,000	$5.22	$6.03	$6.84	$7.65	$8.46
580902	Westhampton	$1,505,000	$6.09	$6.62	$7.15	$7.68	$8.21
580903	Quogue	$59,000	$3.02	$3.87	$4.72	$5.57	$6.43
580906	Southampton	$1,410,000	$5.31	$6.04	$6.77	$7.50	$8.23
580909	Bridgehampton	$171,000	$7.24	$8.03	$8.82	$9.61	$10.40
580918	*Town of Southold*						
581005	Southold	$774,000	$10.03	$10.59	$11.15	$11.71	$12.28
581009	Mattituck-Cutchogue	$1,312,000	$12.91	$13.32	$13.73	$14.14	$14.55
589999	**TOTAL SUFFOLK**	$212,812,000	$17.77	$17.77	$17.77	$17.77	$17.77

TABLE 8-30
Regional Education Aid: $1,000
Districts Organized by Status Quo Tax Rate and Size of TAPU Enrollment
FV Tax Rates $1.00/1000 to $14.99/1000

State I.D.	Distnct Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate No Reg. Aid	Estimated FV Property Tax Rate With Reg. Aid	'88-90 TAPU
580903	QUOGUE	$59,000	$3.02	$6.43	59
580303	AMAGANSETT	$76,000	$3.17	$6.53	76
580306	MONTAUK	$251,000	$3.82	$7.02	251
580301	EAST HAMPTON	$1,210,000	$5.12	$7.89	1,210
580901	REMSENBURG	$107,000	$5.22	$8.46	107
580906	SOUTHAMPTON	$1,410,000	$5.31	$8.23	1,410
580902	WESTHAMPTON	$1,505,000	$6.09	$8.21	1,505
580701	SHELTER ISLAND	$274,000	$6.24	$9.19	274
580601	SHOREHAM-WADING RIVER	$2,067,000	$6.50	$9.52	2,067
580909	BRIDGEHAMPTON	$171,000	$7.24	$10.40	171
580305	SAG HARBOR	$616,000	$7.38	$10.20	616
580304	SPRINGS	$432,000	$8.49	$11.26	432
581005	SOUTHOLD	$774,000	$10.03	$12.28	774
581009	MATTITUCK-CUTCHOGUE	$1,312,000	$12.91	$14.55	1,312
	TOTAL TAPU ENROLLMENT				10,264
	FV Tax Rates $15.00/1000 to $19.99/1000				
580402	COLD SPRING HARBOR	$1,318,000	$15.49	$17.35	1,318
580405	HALF HOLLOW	$8,102,000	$16.09	$17.48	8,102
580404	NORTHPORT	$5,654,000	$16.62	$18.21	5,654
580602	RIVERHEAD	$3,667,000	$17.54	$18.15	3,667
580506	HAUPPAUGE	$3,925,000	$18.52	$19.50	3,925
580413	SO. HUNTINGTON	$5,649,000	$18.60	$19.07	5,649
580410	COMMACK	$6,106,000	$18.63	$18.87	6,106
580801	SMITHTOWN	$8,066,000	$19.49	$19.87	8,066
580403	HUNTINGTON	$4,491,000	$19.81	$20.83	4,491
580406	HARBORSFIELD	$2,729,000	$19.96	$20.71	2,729
	TOTAL TAPU ENROLLMENT				49,707
	FV Tax Rates $20.00/1000 to $24.99/1000				
580105	COPIAGUE	$4,198,000	$20.84	$19.09	4,198
580101	BABYLON	$1,863,000	$20.94	$20.78	1,863
580224	PATCHOGUE-MEDFORD	$9,274,000	$21.00	$17.15	9,274
580221	SOUTH MANOR	$929,000	$21.25	$18.23	929
580107	DEER PARK	$3,778,000	$21.49	$21.39	3,778
580805	KINGS PARK	$3,456,000	$21.51	$21.52	3,456
580235	SOUTH COUNTRY	$5,064,000	$21.57	$17.19	5,064
580207	MOUNT SINAI	$1,667,000	$21.94	$19.33	1,667
580234	EAST MORICHES	$573,000	$22.12	$21.86	573
580208	MILLER PLACE	$2,735,000	$22.67	$19.04	2,735
580232	WILLIAM FLOYD	$9,547,000	$23.25	$14.42	9,547
580104	LINDENHURST	$6,342,000	$23.41	$21.35	6,342
580205	SACHEM	$16,427,000	$23.66	$19.77	16,427
580209	ROCKY POINT	$2,740,000	$23.76	$20.48	2,740
580106	AMITYVILLE	$3,080,000	$23.87	$23.75	3,080
580507	CONNETQUOT	$7,248,000	$24.21	$22.92	7,248
580206	PORT JEFFERSON	$1,883,000	$24.68	$25.34	1,883
580512	BRENTWOOD	$12,308,000	$24.98	$20.43	12,308

TABLE 8-30 (Cont'd.)

State I.D.	Distnct Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate No Reg. Aid	Estimated FV Property Tax Rate ith Reg. Aid	88-90 TAPU
	FV Tax Rates $25.00/1000 to $29.99/1000				
580102	WEST BABYLON	$4,212,000	$25.77	$24.41	4,212
580103	NORTH BABYLON	$5,166,000	$25.82	$23.15	5,166
580233	CENTER MORICHES	$1,218,000	$26.45	$22.64	1,218
580501	BAY SHORE	$4,797,000	$26.55	$25.68	4,797
580201	THREE VILLAGE	$7,459,000	$26.60	$24.69	7,459
580211	MIDDLE COUNTRY	$10,243,000	$26.74	$22.70	10,243
580203	BROOKHVN-COMSEWOGUE	$3,691,000	$26.77	$23.64	3,691
580504	SAYVILLE	$3,366,000	$28.17	$26.07	3,366
580509	WEST ISLIP	$5,032,000	$28.29	$26.30	5,032
580505	BAYPORT-BLUE	$1,980,000	$28.35	$27.17	1,980
580503	EAST ISLIP	$4,373,000	$29.37	$27.32	4,373
	TOTAL TAPU ENROLLMENT				51,537
	FV Tax Rates $30.00/1000 and Over				
580513	CENTRAL ISLIP	$5,245,000	$30.38	$25.87	5,245
580502	ISLIP	$2,947,000	$31.25	$29.50	2,947
	TOTAL TAPU ENROLLMENT				8,192

full-value tax rate and ascending to the highest. In Table 8-31, called the Regional Aid Scenario, the districts are grouped starting with the lowest full-value tax rate after the new estimated regional tax is applied. Table 8-32 shows the regional aid each district would receive as a percentage of its property tax. Table 8-33 shows regional aid for each district as a percentage of the existing district property tax.

In the status quo scenario there were 10,264 TAPU student units in those districts with FV Tax rates below $15.00 per $1000; while 49,707 attended districts with tax rates between $15/1000 and $20/1000. Districts with FV tax rates between $20.00/1000 and $25.00/1000 accounted for 93,112 TAPU students while districts with FV rates between $25 and $30 accounted for 51,537 TAPU students. The two districts with FV tax rates over $30.00/1000 FV had a combined TAPU enrollment of 8,192.

Summary and Conclusions

This solution gives the Suffolk community a way of enhancing the financing of programs in poorer districts without destroying the programmatic and educational integrity of the surrounding or contiguous districts. The resources needed to help solve the problems caused by low property-income wealth in a particular district do not always exist in the adjacent districts. This regional aid approach seeks to bring the power of a county wide levy to all districts in the

TABLE 8-31
Regional Education Aid: $1,000
Districts Organized by FV Tax Rate in Regional Aid Scenario and Size of TAPU Enrollment
FV Tax Rates $1.00/1000 to $14.99/1000

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate No Reg. Aid	Estimated FV Property Tax Rate With Reg. Aid	'88-90 TAPU
580903	QUOGUE	$59,000	$3.02	$6.43	59
580303	AMAGANSETT	$76,000	$3.17	$6.53	76
580306	MONTAUK	$251,000	$3.82	$7.02	251
580301	EAST HAMPTON	$1,210,000	$5.12	$7.89	1,210
580902	WESTHAMPTON	$1,505,000	$6.09	$8.21	1,505
580906	SOUTHAMPTON	$1,410,000	$5.31	$8.23	1,410
580901	REMSENBURG	$107,000	$5.22	$8.46	107
580701	SHELTER ISLAND	$274,000	$6.24	$9.19	274
580601	SHOREHAM-WADING RIVER	$2,067,000	$6.50	$9.52	2,067
580305	SAG HARBOR	$616,000	$7.38	$10.20	616
580909	BRIDGEHAMPTON	$171,000	$7.24	$10.40	171
580304	SPRINGS	$432,000	$8.49	$11.26	432
581005	SOUTHOLD	$774,000	$10.03	$12.28	774
580232	WILLIAM FLOYD	$9,547,000	$23.25	$14.42	9,547
581009	MATTITUCK-CUTCHOGUE	$1,312,000	$12.91	$14.55	1,312
	TOTAL TAPU ENROLLMENT				19,811
	FV Tax Rates $15.00/1000 to $19.99/1000				
580224	PATCHOGUE-MEDFORD	$9,274,000	$21.00	$17.15	9,274
580235	SOUTH COUNTRY	$5,064,000	$21.57	$17.19	5,064
580402	COLD SPRING HARBOR	$1,318,000	$15.49	$17.35	1,318
580405	HALF HOLLOW	$8,102,000	$16.09	$17.48	8,102
580602	RIVERHEAD	$3,667,000	$17.54	$18.15	3,667
580404	NORTHPORT	$5,654,000	$16.62	$18.21	5,654
580221	SOUTH MANOR	$929,000	$21.25	$18.23	929
580410	COMMACK	$6,106,000	$18.63	$18.87	6,106
580208	MILLER PLACE	$2,735,000	$22.67	$19.04	2,735
580413	SOUTH HUNTINGTON	$5,649,000	$18.60	$19.07	5,649
580105	COPIAGUE	$4,198,000	$20.84	$19.09	4,198
580207	MOUNT SINAI	$1,667,000	$21.94	$19.33	1,667
580506	HAUPPAUGE	$3,925,000	$18.52	$19.50	3,925
580205	SACHEM	$16,427,000	$23.66	$19.77	16,427
580801	SMITHTOWN	$8,066,000	$19.49	$19.87	8,066
	TOTAL TAPU ENROLLMENT				82,781

TABLE 8-31 (Cont'd.)

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate No Reg. Aid	Estimated FV Property Tax Rate With Reg. Aid	'88-90 TAPU
	FV Tax Rates $1.00/1000 to $14.99/1000				
580512	BRENTWOOD	$12,308,000	$24.98	$20.43	12,308
580209	ROCKY POINT	$2,740,000	$23.76	$20.48	2,740
580406	HARBORSFIELD	$2,729,000	$19.96	$20.71	2,729
580101	BABYLON	$1,863,000	$20.94	$20.78	1,863
580403	HUNTINGTON	$4,491,000	$19.81	$20.83	4,491
580104	LINDENHURST	$6,342,000	$23.41	$21.35	6,342
580107	DEER PARK	$3,778,000	$21.49	$21.39	3,778
580805	KINGS PARK	$3,456,000	$21.51	$21.52	3,456
580234	EAST MORICHES	$573,000	$22.12	$21.86	573
580233	CENTER MORICHES	$1,218,000	$26.45	$22.64	1,218
580211	MIDDLE COUNTRY	$10,243,000	$26.74	$22.70	10,243
580507	CONNETQUOT	$7,248,000	$24.21	$22.92	7,248
580103	NORTH BABYLON	$5,166,000	$25.82	$23.15	5,166
580203	BROOKHVN-COMSEWOGUE	$3,691,000	$26.77	$23.64	3,691
580106	AMITYVILLE	$3,080,000	$23.87	$23.75	3,080
580102	WEST BABYLON	$4,212,000	$25.77	$24.41	4,212
580201	THREE VILLAGE	$7,459,000	$26.60	$24.69	7,459
	TOTAL TAPU ENROLLMENT				80,597
	FV Tax Rates $25.00/1000 to $29.99/1000				
580206	PORT JEFFERSON	$1,883,000	$24.68	$25.34	1,883
580501	BAY SHORE	$4,797,000	$26.55	$25.68	4,797
580513	CENTRAL ISLIP	$5,245,000	$30.38	$25.87	5,245
580504	SAYVILLE	$3,366,000	$28.17	$26.07	3,366
580509	WEST ISLIP	$5,032,000	$28.29	$26.30	5,032
580505	BAYPORT-BLUE	$1,980,000	$28.35	$27.17	1,980
580503	EAST ISLIP	$4,373,000	$29.37	$27.32	4,373
580502	ISLIP	$2,947,000	$31.25	$29.50	2,947
	TOTAL TAPU ENROLLMENT				29,623

In the Regional Aid Scenario shown in Table 8-31 there were 19,811 TAPU student units in those districts with FV Tax rates below $15.00 per $1000; while 82,781 attended districts with tax rates between $15/1000 and $20/1000. Districts with FV tax rates between $20.00/1000 and $25.00/1000 accounted for 80,597 TAPU students while districts with the highest FV tax rates, between $25 and $30, accounted for 29,623 TAPU students.

TABLE 8-32
Regional Education Aid: $1,000
% Change in FV Tax Rate between status quo and Regional Aid Scenario.
Districts with projected increases in FV Tax Rate.

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate No Reg. Aid	Estimated FV Property Tax Rate With Reg. Aid	% Diff. between Staus Quo & Regional Aid
580903	QUOGUE	$59,000	$3.02	$6.43	113.0%
580303	AMAGANSETT	$76,000	$3.17	$6.53	106.3%
580306	MONTAUK	$251,000	$3.82	$7.02	83.9%
580901	REMSENBURG	$107,000	$5.22	$8.46	62.1%
580906	SOUTHAMPTON	$1,410,000	$5.31	$8.23	55.1%
580301	EAST HAMPTON	$1,210,000	$5.12	$7.89	54.3%
580701	SHELTER ISLAND	$274,000	$6.24	$9.19	47.4%
580601	SHOREHAM-WADING RIVER	$2,067,000	$6.50	$9.52	46.4%
580909	BRIDGEHAMPTON	$171,000	$7.24	$10.40	43.7%
580305	SAG HARBOR	$616,000	$7.38	$10.20	38.3%
580902	WESTHAMPTON	$1,505,000	$6.09	$8.21	34.9%
580304	SPRINGS	$432,000	$8.49	$11.26	32.6%
581005	SOUTHOLD	$774,000	$10.03	$12.28	22.4%
581009	MATTITUCK-CUTCHOGUE	$1,312,000	$12.91	$14.55	12.7%
580402	COLD SPRING HARBOR	$1,318,000	$15.49	$17.35	12.0%
580404	NORTHPORT	$5,654,000	$16.62	$18.21	9.5%
580405	HALF HOLLOW	$8,102,000	$16.09	$17.48	8.7%
580506	HAUPPAUGE	$3,925,000	$18.52	$19.50	5.3%
580403	HUNTINGTON	$4,491,000	$19.81	$20.83	5.1%
580406	HARBORSFIELD	$2,729,000	$19.96	$20.71	3.8%
580602	RIVERHEAD	$3,667,000	$17.54	$18.15	3.5%
580206	PORT JEFFERSON	$1,883,000	$24.68	$25.34	2.7%
580413	SOUTH HUNTINGTON	$5,649,000	$18.60	$19.07	2.5%
580801	SMITHTOWN	$8,066,000	$19.49	$19.87	1.9%
580410	COMMACK	$6,106,000	$18.63	$18.87	1.3%
580805	KINGS PARK	$3,456,000	$21.51	$21.52	0.1%

county for a portion of their needs. This broad-scale levy allows the less wealthy district residents to share in the property wealth of the entire county rather than be limited to the values of their own limited property wealth.

Many will correctly refer to this plan as a plan for equity while it is more importantly a plan for providing support to all children in all districts in a region.

Again, this plan allows a gentle, incremental sharing process, especially if the five year phasing scenario depicted in Table 8-26 were to be applied. The resource distribution would bring tax reduction and/or added resources to the districts most in need while allowing the administrative and other district prerogatives to remain in place.

TABLE 8-32 (Cont'd.)

State I.D.	Distnct Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate No Reg. Aid	Estimated FV Property Tax Rate With Reg. Aid	% Diff. between Staus Quo & Regional Aid
Districts with projected reductions in FV Tax Rate.					
580107	DEER PARK	$3,778,000	$21.49	$21.39	-0.5%
580106	AMITYVILLE	$3,080,000	$23.87	$23.75	-0.5%
580101	BABYLON	$1,863,000	$20.94	$20.78	-0.8%
580234	EAST MORICHES	$573,000	$22.12	$21.86	-1.2%
580501	BAY SHORE	$4,797,000	$26.55	$25.68	-3.3%
580505	BAYPORT-BLUE	$1,980,000	$28.35	$27.17	-4.1%
580102	WEST BABYLON	$4,212,000	$25.77	$24.41	-5.3%
580507	CONNETQUOT	$7,248,000	$24.21	$22.92	-5.3%
580502	ISLIP	$2,947,000	$31.25	$29.50	-5.6%
580503	EAST ISLIP	$4,373,000	$29.37	$27.32	-7.0%
580509	WEST ISLIP	$5,032,000	$28.29	$26.30	-7.0%
580201	THREE VILLAGE	$7,459,000	$26.60	$24.69	-7.2%
580504	SAYVILLE	$3,366,000	$28.17	$26.07	-7.4%
580105	COPIAGUE	$4,198,000	$20.84	$19.09	-8.4%
580104	LINDENHURST	$6,342,000	$23.41	$21.35	-8.8%
580103	NORTH BABYLON	$5,166,000	$25.82	$23.15	-10.3%
580203	BROOKHVN-COMSEWOGUE	$3,691,000	$26.77	$23.64	-11.7%
580207	MOUNT SINAI	$1,667,000	$21.94	$19.33	-11.9%
580209	ROCKY POINT	$2,740,000	$23.76	$20.48	-13.8%
580221	SOUTH MANOR	$929,000	$21.25	$18.23	-14.2%
580233	CENTER MORICHES	$1,218,000	$26.45	$22.64	-14.4%
580513	CENTRAL ISLIP	$5,245,000	$30.38	$25.87	-14.9%
580211	MIDDLE COUNTRY	$10,243,000	$26.74	$22.70	-15.1%
580208	MILLER PLACE	$2,735,000	$22.67	$19.04	-16.0%
580205	SACHEM	$16,427,000	$23.66	$19.77	-16.4%
580512	BRENTWOOD	$12,308,000	$24.98	$20.43	-18.2%
580224	PATCHOGUE-MEDFORD	$9,274,000	$21.00	$17.15	-18.3%
580235	SOUTH COUNTRY	$5,064,000	$21.57	$17.19	-20.3%
580232	WILLIAM FLOYD	$9,547,000	$23.25	$14.42	-38.0%

Regional financing can be provided at the rate of $500.00 per student unit, or $1,000.00 per student unit, or at any rate that is decided upon by the regional citizenry through their representatives in government. The level of regional aid is, of course, tied to a price which varies with the level. Districts which, under regional financing, expect a reduction in local property tax may decide to increase their provision of services in such a manner that the tax reduction is limited but the students in the district receive increased services. These decisions will, of course, be made by the local school board.

This document attempts to clearly state the positive aspects of this plan for funding which leaves districts free to be structured in ways which are of their own determination while providing wealth support from the entire county.

TABLE 8-33
Scenario 2. Regional Education Aid: $1,000/TAPU
Regional Aid as % of Local Property Tax

State I.D.	District Name	Regional Aid $1000/TAPU	Tax Local Property Tax 88-89	as % of Local Property 88-89
580903	QUOGUE	$59,000	$1,918,000	3.1%
580303	AMAGANSETT	$76,000	$1,739,500	4.4%
580909	BRIDGEHAMPTON	$171,000	$3,612,300	4.7%
580901	REMSENBURG	$107,000	$2,153,200	5.0%
580601	SHOREHAM-WADING RIVER	$2,067,000	$27,767,700	7.4%
580306	MONTAUK	$251,000	$3,207,400	7.8%
580304	SPRINGS	$432,000	$4,987,900	8.7%
580701	SHELTER ISLAND	$274,000	$3,131,000	8.8%
580305	SAG HARBOR	$616,000	$6,723,300	9.2%
580402	COLD SPRING HARBOR	$1,318,000	$12,422,200	10.6%
580906	SOUTHAMPTON	$1,410,000	$12,966,400	10.9%
580206	PORT JEFFERSON	$1,883,000	$16,372,300	11.5%
580404	NORTHPORT	$5,654,000	$49,050,700	11.5%
580403	HUNTINGTON	$4,491,000	$35,824,400	12.5%
581005	SOUTHOLD	$774,000	$6,163,700	12.6%
580405	HALF HOLLOW	$8,102,000	$61,810,500	13.1%
580506	HAUPPAUGE	$3,925,000	$28,770,300	13.6%
580406	HARBORSFIELD	$2,729,000	$19,795,300	13.8%
580301	EAST HAMPTON	$1,210,000	$8,529,500	14.2%
581009	MATTITUCK-CUTCHOGUE	$1,312,000	$9,116,700	14.4%
580106	AMITYVILLE	$3,080,000	$20,297,400	15.2%
580801	SMITHTOWN	$8,066,000	$50,312,700	16.0%
580805	KINGS PARK	$3,456,000	$21,322,700	16.2%
580413	SOUTH HUNTINGTON	$5,649,000	$34,671,300	16.3%
580602	RIVERHEAD	$3,667,000	$22,270,400	16.5%
580501	BAY SHORE	$4,797,000	$29,095,900	16.5%
580505	BAYPORT-BLUE	$1,980,000	$12,003,000	16.5%
580107	DEER PARK	$3,778,000	$22,508,000	16.8%
580502	ISLIP	$2,947,000	$17,530,000	16.8%
580234	EAST MORICHES	$573,000	$3,363,300	17.0%
580101	BABYLON	$1,863,000	$10,649,500	17.5%
580410	COMMACK	$6,106,000	$34,863,200	17.5%
580102	WEST BABYLON	$4,212,000	$22,307,500	18.9%
580503	EAST ISLIP	$4,373,000	$23,139,400	18.9%
580509	WEST ISLIP	$5,032,000	$25,904,900	19.4%
580507	CONNETQUOT	$7,248,000	$36,617,800	19.8%
580504	SAYVILLE	$3,366,000	$16,944,700	19.9%
580201	THREE VILLAGE	$7,459,000	$36,623,700	20.4%
580902	WESTHAMPTON	$1,505,000	$6,657,000	22.6%
580104	LINDENHURST	$6,342,000	$26,691,600	23.8%
580103	NORTH BABYLON	$5,166,000	$21,631,600	23.9%
580203	BROOKHVN-COMSEWOGUE	$3,691,000	$14,885,500	24.8%
580105	COPIAGUE	$4,198,000	$16,662,800	25.2%
580513	CENTRAL ISLIP	$5,245,000	$19,873,100	26.4%
580233	CENTER MORICHES	$1,218,000	$4,405,000	27.7%

TABLE 8-33 (Cont'd.)
Scenario 2. Regional Education Aid: $1,000/TAPU
Regional Aid as % of Local Property Tax

State I.D.	*District Name*	*Regional Aid $1000/TAPU*	*Tax Local Property Tax 88-89*	*as % of Local Property 88-89*
580233	CENTER MORICHES	$1,218,000	$4,405,000	27.7%
580207	MOUNT SINAI	$1,667,000	$5,987,100	27.8%
580211	MIDDLE COUNTRY	$10,243,000	$36,315,800	28.2%
580209	ROCKY POINT	$2,740,000	$9,597,200	28.5%
580221	SOUTH MANOR	$929,000	$3,025,200	30.7%
580205	SACHEM	$16,427,000	$52,562,900	31.3%
580208	MILLER PLACE	$2,735,000	$8,692,300	31.5%
580512	BRENTWOOD	$12,308,000	$38,158,400	32.3%
580224	PATCHOGUE-MEDFORD	$9,274,000	$26,491,400	35.0%
580235	SOUTH COUNTRY	$5,064,000	$13,849,800	36.6%
580232	WILLIAM FLOYD	$9,547,000	$17,999,400	53.0%
589999	**TOTAL SUFFOLK**	$212,812,000	$1,079,973,800	19.7%

When the regional aid provided to the districts is viewed relative to the local district's effort in local property tax the differences over the span of districts are dramatic.

APPENDICES

Appendix Table 8-1
Full Value, Total Expenses, and Expenses per TAPU
Nassau County School Districts

State I.D.	District Name	Full Value ($000) 88-89	Total Expenses ($000) 88-89	Expenses per TAPU 88-89
280100	GLEN COVE	$959,646	$31,933.5	$10,341
280201	HEMPSTEAD	$1,263,860	$50,742.2	$9,154
280202	UNIONDALE	$2,410,546	$46,584.1	$9,918
280203	EAST MEADOW	$1,890,496	$62,863.7	$8,389
280205	LEVITTOWN	$1,447,725	$60,060.7	$9,596
280206	SEAFORD	$613,665	$24,919.5	$10,353
280208	ROOSEVELT	$396,842	$25,063.3	$7,740
280209	FREEPORT	$1,382,766	$56,103.1	$9,391
280210	BALDWIN	$1,262,332	$44,042.6	$9,413
280211	OCEANSIDE	$1,915,423	$47,093.3	$8,793
280213	VALLEY STREAM 13	$1,015,893	$12,505.0	$7,565
280216	ELMONT	$1,485,369	$22,587.6	$7,522
280217	FRANKLIN SQUARE	$858,570	$11,651.7	$8,486
280218	GARDEN CITY	$1,879,935	$30,442.5	$9,981
280219	EAST ROCKAWAY	$339,443	$14,186.0	$12,012
280220	LYNBROOK	$940,535	$23,541.6	$9,357
280221	ROCKVILLE CENTRE	$1,152,073	$35,698.2	$10,880
280223	WANTAGH	$756,900	$26,904.8	$9,965
280225	MERRICK	$915,495	$13,816.5	$9,615
280226	ISLAND TREES	$598,456	$23,441.8	$10,719
280227	HEMPSTEAD WEST	$689,807	$21,901.2	$9,602
280229	MERRICK NORTH	$466,322	$8,235.6	$8,050
280231	ISLAND PARK	$716,689	$12,623.7	$15,839
280300	LONG BEACH	$1,496,885	$49,288.1	$11,943
280401	WESTBURY	$1,266,687	$29,292.5	$10,296
280402	EAST WILLISTON	$744,111	$15,334.7	$11,733
280404	PORT WASHINGTON	$2,167,168	$46,536.6	$11,553
280405	NEW HYDE PARK	$1,037,644	$8,192.2	$7,441
280406	MANHASSET	$1,640,502	$32,953.5	$14,077
280407	GREAT NECK	$4,428,129	$81,055.8	$14,983
280409	HERRICKS	$1,420,821	$40,231.4	$11,326
280410	MINEOLA	$1,452,060	$28,332.7	$10,097
280411	CARLE PLACE	$706,065	$12,824.1	$8,869
280501	NORTH SHORE	$1,619,446	$26,096.8	$13,167
280502	SYOSSET	$2,814,045	$56,716.8	$9,973
280503	LOCUST VALLEY	$1,376,462	$21,639.9	$11,247
280504	PLAINVIEW	$1,655,990	$47,134.1	$10,582
280506	OYSTER BAY	$1,144,107	$16,816.6	$13,650
280515	JERICHO	$1,652,604	$27,526.2	$13,234
280517	HICKSVILLE	$2,119,218	$45,233.5	$9,917
280521	BETHPAGE	$1,088,438	$23,356.8	$9,029
280522	FARMINGDALE	$1,811,061	$54,571.9	$9,942
280523	MASSAPEQUA	$2,353,356	$66,614.7	$9,368
289999	**TOTAL NASSAU**	$60,149,151	$1,483,825.2	$10,303

Appendix Table 8-2
N.Y.S. Education Aid and Revenues
Nassau County School Districts

State I.D.	District Name	New York State Education Aid ($000) 88-89	Real Property Taxes ($000) 88-89	Estimated Other Revenues ($000) 88-89	Total Revenues ($000) 88-89
280100	GLEN COVE	$8,892.8	$20,290.9	$2,388.1	$31,571.8
280201	HEMPSTEAD	$21,152.4	$25,842.9	$3,468.9	$50,464.2
280202	UNIONDALE	$9,926.6	$35,345.0	$2,730.2	$48,001.8
280203	EAST MEADOW	$17,784.6	$40,256.5	$3,776.9	$61,818.0
280205	LEVITTOWN	$22,152.1	$36,112.4	$5,237.1	$63,501.6
280206	SEAFORD	$7,267.9	$14,413.9	$1,187.6	$22,869.4
280208	ROOSEVELT	$13,513.5	$6,748.5	$3,158.6	$23,420.6
280209	FREEPORT	$20,333.1	$27,514.3	$4,603.6	$52,451.0
280210	BALDWIN	$12,729.7	$28,789.2	$1,845.1	$43,364.0
280211	OCEANSIDE	$10,123.4	$34,441.5	$2,146.4	$46,711.3
280213	VALLEY STREAM 13	$4,003.6	$8,943.2	$482.8	$13,429.6
280216	ELMONT	$6,370.9	$13,191.1	$1,501.4	$21,063.4
280217	FRANKLIN SQUARE	$2,468.2	$7,440.3	$719.7	$10,628.2
280218	GARDEN CITY	$3,676.9	$26,347.2	$1,625.6	$31,649.7
280219	EAST ROCKAWAY	$3,487.6	$7,774.3	$1,320.5	$12,582.4
280220	LYNBROOK	$3,758.5	$19,681.2	$1,145.6	$24,585.3
280221	ROCKVILLE CENTRE	$4,989.3	$26,108.5	$2,499.2	$33,597.0
280223	WANTAGH	$7,077.9	$17,969.5	$3,588.8	$28,636.2
280225	MERRICK	$3,595.8	$9,754.2	$610.8	$13,960.8
280226	ISLAND TREES	$8,514.0	$13,116.6	$1,359.8	$22,990.4
280227	HEMPSTEAD WEST	$4,173.3	$13,229.7	$4,068.3	$21,471.3
280229	MERRICK NORTH	$2,184.8	$5,897.3	$522.9	$8,605.0
280231	ISLAND PARK	$1,970.1	$10,406.3	$610.2	$12,986.6
280300	LONG BEACH	$18,147.9	$24,324.6	$4,262.8	$46,735.3
280401	WESTBURY	$5,711.6	$21,762.0	$3,772.6	$31,246.2
280402	EAST WILLISTON	$2,008.1	$13,411.6	$709.7	$16,129.4
280404	PORT WASHINGTON	$6,267.9	$39,690.1	$2,107.8	$48,065.8
280405	NEW HYDE PARK	$1,462.8	$6,790.8	$381.2	$8,634.8
280406	MANHASSET	$3,589.8	$25,917.6	$1,339.8	$30,847.2
280407	GREAT NECK	$8,079.5	$70,764.8	$5,324.7	$84,169.0
280409	HERRICKS	$6,116.1	$27,074.3	$1,931.8	$35,122.2
280410	MINEOLA	$4,284.7	$22,152.7	$2,487.8	$28,925.2
280411	CARLE PLACE	$2,251.2	$10,928.1	$893.4	$14,072.7
280501	NORTH SHORE	$3,466.3	$20,889.3	$1,807.7	$26,163.3
280502	SYOSSET	$8,169.8	$45,666.2	$2,708.1	$56,544.1
280503	LOCUST VALLEY	$2,716.6	$18,393.9	$1,083.2	$22,193.7
280504	PLAINVIEW	$10,852.7	$34,967.1	$2,344.9	$48,164.7
280506	OYSTER BAY	$2,454.5	$13,141.1	$713.0	$16,308.6
280515	JERICHO	$3,435.5	$24,099.5	$1,735.0	$29,270.0
280517	HICKSVILLE	$9,344.1	$34,296.4	$3,499.6	$47,140.1
280521	BETHPAGE	$5,077.7	$17,496.5	$1,426.8	$24,001.0
280522	FARMINGDALE	$15,834.5	$36,909.0	$2,324.4	$55,067.9
280523	MASSAPEQUA	$18,647.6	$42,179.3	$3,636.5	$64,463.4
289999	**TOTAL NASSAU**	$347,412.4	$1,017,159.8	$99,441.6	$1,464,013.8

Appendix Table 8-3
Total Wealth Pupil Units, Total Aidable Pupil Units, Full Value per Total Wealth Pupil Units, and Income per TWPU
Nassau County School Districts

State I.D.	District Name	(TWPU) Total Wealth Pupil Units 88-89	(TAPU) Total Aidble Pupil Units 88-89	Selected FV/TWPU 88-89	1988 Income per '88-89 TWPU
280100	GLEN COVE	3,595	3,088	$379,190	$136,748
280201	HEMPSTEAD	6,026	5,543	$150,174	$77,185
280202	UNIONDALE	5,081	4,697	$353,147	$53,365
280203	EAST MEADOW	7,952	7,494	$242,893	$97,362
280205	LEVITTOWN	7,127	6,259	$209,076	$106,116
280206	SEAFORD	2,749	2,407	$228,207	$118,640
280208	ROOSEVELT	3,796	3,238	$78,653	$37,403
280209	FREEPORT	6,642	5,974	$164,313	$73,049
280210	BALDWIN	5,122	4,679	$253,149	$110,804
280211	OCEANSIDE	5,797	5,356	$336,982	$107,614
280213	VALLEY STREAM 13	4,011	1,653	$261,121	$100,378
280216	ELMONT	6,529	3,003	$234,089	$76,555
280217	FRANKLIN SQUARE	3,224	1,373	$273,648	$112,519
280218	GARDEN CITY	3,340	3,050	$570,143	$224,318
280219	EAST ROCKAWAY	1,391	1,181	$250,361	$143,345
280220	LYNBROOK	2,691	2,516	$357,811	$125,009
280221	ROCKVILLE CENTRE	3,628	3,281	$326,180	$173,910
280223	WANTAGH	2,988	2,700	$260,708	$113,404
280225	MERRICK	3,642	1,437	$257,342	$158,759
280226	ISLAND TREES	2,414	2,187	$254,319	$47,386
280227	HEMPSTEAD WEST	2,208	2,281	$321,384	$147,178
280229	MERRICK NORTH	2,273	1,023	$210,551	$91,005
280231	ISLAND PARK	1,310	797	$559,420	$97,611
280300	LONG BEACH	4,724	4,127	$313,456	$138,286
280401	WESTBURY	3,478	2,845	$307,093	$111,711
280402	EAST WILLISTON	1,463	1,307	$525,620	$192,894
280404	PORT WASHINGTON	4,341	4,028	$516,301	$199,289
280405	NEW HYDE PARK	2,704	1,101	$394,636	$125,436
280406	MANHASSET	2,667	2,341	$630,460	$321,109
280407	GREAT NECK	6,112	5,410	$742,706	$269,984
280409	HERRICKS	3,906	3,552	$373,749	$122,348
280410	MINEOLA	3,258	2,806	$455,041	$119,152
280411	CARLE PLACE	1,628	1,446	$438,807	$83,902
280501	NORTH SHORE	2,297	1,982	$722,682	$128,701
280502	SYOSSET	6,034	5,687	$474,526	$150,825
280503	LOCUST VALLEY	2,151	1,924	$650,854	$193,957
280504	PLAINVIEW	4,893	4,454	$346,889	$126,968
280506	OYSTER BAY	1,388	1,232	$840,663	$410,804
280515	JERICHO	2,182	2,080	$762,023	$248,579
280517	HICKSVILLE	5,114	4,561	$425,220	$114,047
280521	BETHPAGE	2,818	2,587	$392,711	$122,578
280522	FARMINGDALE	6,052	5,489	$305,621	$96,986
280523	MASSAPEQUA	7,567	7,111	$320,654	$144,658
289999	**TOTAL NASSAU**	171,292	144,017	$338,112	$124,170

Appendix Table 8-4
Scenario 1. Regional Education Aid: $500
Regional FV Tax Rate/$1000 FV (All Districts): $1.20

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid
280100	GLEN COVE	$1,544,000	$21.14	$20.73
280201	HEMPSTEAD	$2,771,500	$20.45	$19.45
280202	UNIONDALE	$2,348,500	$14.66	$14.89
280203	EAST MEADOW	$3,747,000	$21.29	$20.51
280205	LEVITTOWN	$3,129,500	$24.94	$23.98
280206	SEAFORD	$1,203,500	$23.49	$22.72
280208	ROOSEVELT	$1,619,000	$17.01	$14.12
280209	FREEPORT	$2,987,000	$19.90	$18.94
280210	BALDWIN	$2,339,500	$22.81	$22.15
280211	OCEANSIDE	$2,678,000	$17.98	$17.78
280213	VALLEY STREAM 13	$826,500	$8.80	$9.19
280216	ELMONT	$1,501,500	$8.88	$9.07
280217	FRANKLIN SQUARE	$686,500	$8.67	$9.06
280218	GARDEN CITY	$1,525,000	$14.01	$14.40
280219	EAST ROCKAWAY	$590,500	$22.90	$22.36
280220	LYNBROOK	$1,258,000	$20.93	$20.79
280221	ROCKVILLE CENTRE	$1,640,500	$22.66	$22.44
280223	WANTAGH	$1,350,000	$23.74	$23.15
280225	MERRICK	$718,500	$10.65	$11.07
280226	ISLAND TREES	$1,093,500	$21.92	$21.29
280227	HEMPSTEAD WEST	$1,140,500	$19.18	$18.72
280229	MERRICK NORTH	$511,500	$12.65	$12.75
280231	ISLAND PARK	$398,500	$14.52	$15.16
280300	LONG BEACH	$2,063,500	$16.25	$16.07
280401	WESTBURY	$1,422,500	$17.18	$17.25
280402	EAST WILLISTON	$653,500	$18.02	$18.34
280404	PORT WASHINGTON	$2,014,000	$18.31	$18.58
280405	NEW HYDE PARK	$550,500	$6.54	$7.21
280406	MANHASSET	$1,170,500	$15.80	$16.28
280407	GREAT NECK	$2,705,000	$15.98	$16.57
280409	HERRICKS	$1,776,000	$19.06	$19.00
280410	MINEOLA	$1,403,000	$15.26	$15.49
280411	CARLE PLACE	$723,000	$15.48	$15.65
280501	NORTH SHORE	$991,000	$12.90	$13.48
280502	SYOSSET	$2,843,500	$16.23	$16.41
280503	LOCUST VALLEY	$962,000	$13.36	$13.86
280504	PLAINVIEW	$2,227,000	$21.12	$20.97
280506	OYSTER BAY	$616,000	$11.49	$12.14
280515	JERICHO	$1,040,000	$14.58	$15.15
280517	HICKSVILLE	$2,280,500	$16.18	$16.30
280521	BETHPAGE	$1,293,500	$16.07	$16.08
280522	FARMINGDALE	$2,744,500	$20.38	$20.06
280523	MASSAPEQUA	$3,555,500	$17.92	$17.61
289999	**TOTAL NASSAU**	$72,008,500	$16.91	$16.91

Appendix Table 8-5
Scenario 2. Regional Education Aid: $1,000
Regional FV Tax Rate/$1000 FV (All Districts): $2.39

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid
280100	GLEN COVE	$3,088,000	$21.14	$20.32
280201	HEMPSTEAD	$5,543,000	$20.45	$18.46
280202	UNIONDALE	$4,697,000	$14.66	$15.11
280203	EAST MEADOW	$7,494,000	$21.29	$19.72
280205	LEVITTOWN	$6,259,000	$24.94	$23.02
280206	SEAFORD	$2,407,000	$23.49	$21.96
280208	ROOSEVELT	$3,238,000	$17.01	$11.24
280209	FREEPORT	$5,974,000	$19.90	$17.97
280210	BALDWIN	$4,679,000	$22.81	$21.49
280211	OCEANSIDE	$5,356,000	$17.98	$17.58
280213	VALLEY STREAM 13	$1,653,000	$8.80	$9.57
280216	ELMONT	$3,003,000	$8.88	$9.25
280217	FRANKLIN SQUARE	$1,373,000	$8.67	$9.46
280218	GARDEN CITY	$3,050,000	$14.01	$14.79
280219	EAST ROCKAWAY	$1,181,000	$22.90	$21.82
280220	LYNBROOK	$2,516,000	$20.93	$20.64
280221	ROCKVILLE CENTRE	$3,281,000	$22.66	$22.21
280223	WANTAGH	$2,700,000	$23.74	$22.57
280225	MERRICK	$1,437,000	$10.65	$11.48
280226	ISLAND TREES	$2,187,000	$21.92	$20.66
280227	HEMPSTEAD WEST	$2,281,000	$19.18	$18.27
280229	MERRICK NORTH	$1,023,000	$12.65	$12.85
280231	ISLAND PARK	$797,000	$14.52	$15.80
280300	LONG BEACH	$4,127,000	$16.25	$15.89
280401	WESTBURY	$2,845,000	$17.18	$17.33
280402	EAST WILLISTON	$1,307,000	$18.02	$18.66
280404	PORT WASHINGTON	$4,028,000	$18.31	$18.85
280405	NEW HYDE PARK	$1,101,000	$6.54	$7.88
280406	MANHASSET	$2,341,000	$15.80	$16.77
280407	GREAT NECK	$5,410,000	$15.98	$17.15
280409	HERRICKS	$3,552,000	$19.06	$18.95
280410	MINEOLA	$2,806,000	$15.26	$15.72
280411	CARLE PLACE	$1,446,000	$15.48	$15.82
280501	NORTH SHORE	$1,982,000	$12.90	$14.07
280502	SYOSSET	$5,687,000	$16.23	$16.60
280503	LOCUST VALLEY	$1,924,000	$13.36	$14.36
280504	PLAINVIEW	$4,454,000	$21.12	$20.82
280506	OYSTER BAY	$1,232,000	$11.49	$12.80
280515	JERICHO	$2,080,000	$14.58	$15.72
280517	HICKSVILLE	$4,561,000	$16.18	$16.43
280521	BETHPAGE	$2,587,000	$16.07	$16.09
280522	FARMINGDALE	$5,489,000	$20.38	$19.74
280523	MASSAPEQUA	$7,111,000	$17.92	$17.30
289999	**TOTAL NASSAU**	$144,017,000	$16.91	$16.91

Appendix Table 8-6
Scenario 3. Regional Education Aid: $1,500
Regional FV Tax Rate/$1000 FV (All Districts): $3.59

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid
280100	GLEN COVE	$4,632,000	$21.14	$19.91
280201	HEMPSTEAD	$8,314,500	$20.45	$17.46
280202	UNIONDALE	$7,045,500	$14.66	$15.33
280203	EAST MEADOW	$11,241,000	$21.29	$18.94
280205	LEVITTOWN	$9,388,500	$24.94	$22.05
280206	SEAFORD	$3,610,500	$23.49	$21.20
280208	ROOSEVELT	$4,857,000	$17.01	$8.36
280209	FREEPORT	$8,961,000	$19.90	$17.01
280210	BALDWIN	$7,018,500	$22.81	$20.84
280211	OCEANSIDE	$8,034,000	$17.98	$17.38
280213	VALLEY STREAM 13	$2,479,500	$8.80	$9.95
280216	ELMONT	$4,504,500	$8.88	$9.44
280217	FRANKLIN SQUARE	$2,059,500	$8.67	$9.86
280218	GARDEN CITY	$4,575,000	$14.01	$15.17
280219	EAST ROCKAWAY	$1,771,500	$22.90	$21.28
280220	LYNBROOK	$3,774,000	$20.93	$20.50
280221	ROCKVILLE CENTRE	$4,921,500	$22.66	$21.98
280223	WANTAGH	$4,050,000	$23.74	$21.98
280225	MERRICK	$2,155,500	$10.65	$11.89
280226	ISLAND TREES	$3,280,500	$21.92	$20.03
280227	HEMPSTEAD WEST	$3,421,500	$19.18	$17.81
280229	MERRICK NORTH	$1,534,500	$12.65	$12.95
280231	ISLAND PARK	$1,195,500	$14.52	$16.44
280300	LONG BEACH	$6,190,500	$16.25	$15.71
280401	WESTBURY	$4,267,500	$17.18	$17.40
280402	EAST WILLISTON	$1,960,500	$18.02	$18.98
280404	PORT WASHINGTON	$6,042,000	$18.31	$19.12
280405	NEW HYDE PARK	$1,651,500	$6.54	$8.54
280406	MANHASSET	$3,511,500	$15.80	$17.25
280407	GREAT NECK	$8,115,000	$15.98	$17.74
280409	HERRICKS	$5,328,000	$19.06	$18.90
280410	MINEOLA	$4,209,000	$15.26	$15.95
280411	CARLE PLACE	$2,169,000	$15.48	$16.00
280501	NORTH SHORE	$2,973,000	$12.90	$14.65
280502	SYOSSET	$8,530,500	$16.23	$16.79
280503	LOCUST VALLEY	$2,886,000	$13.36	$14.86
280504	PLAINVIEW	$6,681,000	$21.12	$20.67
280506	OYSTER BAY	$1,848,000	$11.49	$13.46
280515	JERICHO	$3,120,000	$14.58	$16.29
280517	HICKSVILLE	$6,841,500	$16.18	$16.55
280521	BETHPAGE	$3,880,500	$16.07	$16.10
280522	FARMINGDALE	$8,233,500	$20.38	$19.43
280523	MASSAPEQUA	$10,666,500	$17.92	$16.98
289999	**TOTAL NASSAU**	$216,025,500	$16.91	$16.91

Appendix Table 8-7
Regression Analysis: FV/TWPU vs Expenses/TAPU, and Income/TWPU vs Expenses/TAPU

State I.D.	District Name	1988 Income per '88-89 TWPU	Selected FV/TWPU 88-89	Estimated CWV 88-89	Expenses per TAPU 88-89
280100	GLEN COVE	$136,748	$379,190	2.712	$10,341
280201	HEMPSTEAD	$77,185	$150,174	1.261	$9,154
280202	UNIONDALE	$53,365	$353,147	1.924	$9,918
280203	EAST MEADOW	$97,362	$242,893	1.816	$8,389
280205	LEVITTOWN	$106,116	$209,076	1.745	$9,596
280206	SEAFORD	$118,640	$228,207	1.927	$10,353
280208	ROOSEVELT	$37,403	$78,653	0.636	$7,740
280209	FREEPORT	$73,049	$164,313	1.287	$9,391
280210	BALDWIN	$110,804	$253,149	1.969	$9,413
280211	OCEANSIDE	$107,614	$336,982	2.297	$8,793
280213	VALLEY STREAM 13	$100,378	$261,121	1.918	$7,565
280216	ELMONT	$76,555	$234,089	1.610	$7,522
280217	FRANKLIN SQUARE	$112,519	$273,648	2.069	$8,486
280218	GARDEN CITY	$224,318	$570,143	4.229	$9,981
280219	EAST ROCKAWAY	$143,345	$250,361	2.222	$12,012
280220	LYNBROOK	$125,009	$357,811	2.526	$9,357
280221	ROCKVILLE CENTRE	$173,910	$326,180	2.790	$10,880
280223	WANTAGH	$113,404	$260,708	2.022	$9,965
280225	MERRICK	$158,759	$257,342	2.377	$9,615
280226	ISLAND TREES	$47,386	$254,319	1.458	$10,719
280227	HEMPSTEAD WEST	$147,178	$321,384	2.553	$9,602
280229	MERRICK NORTH	$91,005	$210,551	1.628	$8,050
280231	ISLAND PARK	$97,611	$559,420	3.154	$15,839
280300	LONG BEACH	$138,286	$313,456	2.447	$11,943
280401	WESTBURY	$111,711	$307,093	2.204	$10,296
280402	EAST WILLISTON	$192,894	$525,620	3.786	$11,733
280404	PORT WASHINGTON	$199,289	$516,301	3.799	$11,553
280405	NEW HYDE PARK	$125,436	$394,636	2.685	$7,441
280406	MANHASSET	$321,109	$630,460	5.271	$14,077
280407	GREAT NECK	$269,984	$742,706	5.329	$14,983
280409	HERRICKS	$122,348	$373,749	2.572	$11,326
280410	MINEOLA	$119,152	$455,041	2.889	$10,097
280411	CARLE PLACE	$83,902	$438,807	2.534	$8,869
280501	NORTH SHORE	$128,701	$722,682	4.096	$13,167
280502	SYOSSET	$150,825	$474,526	3.228	$9,973
280503	LOCUST VALLEY	$193,957	$650,854	4.323	$11,247
280504	PLAINVIEW	$126,968	$346,889	2.496	$10,582
280506	OYSTER BAY	$410,804	$840,663	6.887	$13,650
280515	JERICHO	$248,579	$762,023	5.236	$13,234
280517	HICKSVILLE	$114,047	$425,220	2.721	$9,917
280521	BETHPAGE	$122,578	$392,711	2.654	$9,029
280522	FARMINGDALE	$96,986	$305,621	2.078	$9,942
280523	MASSAPEQUA	$144,658	$320,654	2.529	$9,368
289999	**TOTAL NASSAU**	$124,170	$338,112	2.436	$10,303

Appendix Table 8-8
Income/TWPU vs. Expenses/TAPU

Regression Output:		
Constant		8094.51
Std Err of Y Est		1559.58
R (Coefficient)		0.61
R Squared		0.37
No. of Observations		44
Degrees of Freedom		42
X Coefficient(s)	0.0165	
Std Err of Coef.	0.0033	

It appears that Income/TWPU is positively and quite definitely related to Expenses/TAPU in Nassau County. The regression coefficient of 0.61 indicates that expenses per student tend to increase as the income level of a school district in Nassau County increases.

Appendix Table 8-9
FV/TWPU vs. Expenses/TAPU

Regression Output:		
Constant		7337.13
Std Err of Y Est		1361.23
R (Coefficient)		0.72
R Squared		0.52
No. of Observations		44
Degrees of Freedom		42
X Coefficient(s)	0.0079	
Std Err of Coef.	0.0012	

It appears that FV/TWPU is positively and quite definitely related to Expenses/TAPU in Nassau County. The regression coefficient of 0.72 indicates that expenses per student tend to increase as the value of the property per student of a school district in Nassau County increases.

Appendix Table 8-10
Combined Wealth Value vs. Expenses/TAPU

Regression Output:		
Constant		7356.79
Std Err of Y Est		1381.77
R (Coefficient)		0.71
R Squared		0.50
No. of Observations		44
Degrees of Freedom		42
X Coefficient(s)	1104.5830	
Std Err of Coef.	169.2191	

It appears that the Combined Wealth Value is directly and quite definitely related to Expenses/TAPU in Nassau County. The regression coefficient of 0.72 indicates that expenses per student tend to increase as the combined wealth value calculation of a school district in Nassau County increases.

Appendix Table 8-11
Full Value, Total Expenses, and Expenses per TAPU
Suffolk County School Districts
by Township

State I.D.	District Name	Full Value 88-89 ($000)	Total Expenses 88-89 ($000)	Expenses per TAPU 88-89
	TOWN OF BABYLON			
580101	BABYLON	$508,517,634.0	$14,962.4	$8,031
580102	WEST BABYLON	$865,666,368.0	$39,948.7	$9,484
580103	NORTH BABYLON	$837,935,712.0	$49,451.3	$9,572
580104	LINDENHURST	$1,140,005,595.0	$55,740.0	$8,789
580105	COPIAGUE	$799,622,496.0	$38,421.6	$9,152
580106	AMITYVILLE	$850,164,568.0	$33,110.8	$10,750
580107	DEER PARK	$1,047,217,248.0	$37,517.6	$9,931
580109	WYANDANCH	$258,182,700.0	$23,139.8	$11,501
	TOWN OF BROOKHAVEN			
580201	THREE VILLAGE	$1,376,635,568.0	$68,667.0	$9,206
580203	COMSEWOGUE	$555,963,052.0	$38,064.7	$10,313
580205	SACHEM	$2,221,956,100.0	$119,592.2	$7,280
580206	PORT JEFFERSON	$663,486,642.0	$22,690.0	$12,050
580207	MOUNT SINAI	$272,876,949.0	$23,076.6	$13,843
580208	MILLER PLACE	$383,407,245.0	$20,118.6	$7,356
580209	ROCKY POINT	$403,994,720.0	$22,948.8	$8,375
580211	MIDDLE COUNTRY	$1,358,155,029.0	$97,721.3	$9,540
580212	LONGWOOD	$1,395,509,500.0	$77,666.7	$8,948
580221	SOUTH MANOR	$142,339,488.0	$8,973.2	$9,659
580224	PATCHOGUE-MEDFORD	$1,261,524,397.0	$80,240.8	$8,652
580232	WILLIAM FLOYD	$774,287,020.0	$77,408.6	$8,108
580233	CENTER MORICHES	$166,516,911.0	$12,076.6	$9,915
580234	EAST MORICHES	$152,020,330.0	$7,496.4	$13,083
580235	SOUTH COUNTRY	$641,977,420.0	$45,322.8	$8,950
	TOWN OF EAST HAMPTON			
580301	EAST HAMPTON	$1,667,329,800.0	$14,927.3	$12,337
580303	AMAGANSETT	$549,603,250.0	$2,221.0	$29,224
580304	SPRINGS	$587,455,643.0	$6,079.2	$14,072
580305	SAG HARBOR	$911,495,280.0	$7,912.1	$12,844
580306	MONTAUK	$839,979,435.0	$4,626.1	$18,431
	TOWN OF HUNTINGTON			
580401	ELWOOD	$649,049,400.0	$20,939.1	$10,028
580402	COLD SPRNG HRBR	$801,759,831.0	$16,058.4	$12,184
580403	HUNTINGTON	$1,808,767,434.0	$49,119.4	$10,937
580404	NORTHPORT	$2,950,548,228.0	$62,246.3	$11,009
580405	HALF HOLLOW HILLS	$3,841,347,438.0	$89,512.3	$11,048
580406	HARBORFIELDS	$991,545,524.0	$29,344.5	$10,753
580410	COMMACK	$1,871,392,572.0	$64,745.0	$10,604
580413	SOUTH HUNTINGTON	$1,863,720,896.0	$58,059.2	$10,278

Appendix Table 8-11 (Cont'd.)
Full Value, Total Expenses, and Expenses per TAPU
Suffolk County School Districts
by Township

State I.D.	District Name	Full Value 88-89 ($000)	Total Expenses 88-89 ($000)	Expenses per TAPU 88-89
	TOWN OF ISLIP			
580501	BAY SHORE	$1,095,801,336.0	$49,013.3	$10,217
580502	ISLIP	$560,911,464.0	$34,691.0	$11,772
580503	EAST ISLIP	$787,930,178.0	$44,294.4	$10,129
580504	SAYVILLE	$601,556,280.0	$31,599.5	$9,388
580505	BAYPORT-BLUE POINT	$423,444,576.0	$24,082.4	$12,163
580506	HAUPPAUGE	$1,553,437,356.0	$43,469.0	$11,075
580507	CONNETQUOT	$1,512,591,762.0	$72,908.1	$10,059
580509	WEST ISLIP	$915,666,570.0	$47,205.6	$9,381
580512	BRENTWOOD	$1,527,542,208.0	$107,845.4	$8,762
580513	CENTRAL ISLIP	$654,052,284.0	$53,731.2	$10,244
580514	FIRE ISLAND	$706,341,600.0	$1,387.7	$34,693
	TOWN OF RIVERHEAD			
580601	SHOREHAM	$4,271,409,000.0	$34,881.3	$16,875
580602	RIVERHEAD	$1,270,004,789.0	$37,393.0	$10,197
	TOWN OF SHELTER ISLAND			
580701	SHELTER ISLAND	$502,123,630.0	$3,894.9	$14,215
	TOWN OF SMITHTOWN			
580801	SMITHTOWN	$2,581,245,504.0	$84,013.8	$10,416
580805	KINGS PARK	$991,362,711.0	$40,082.7	$11,598
	TOWN OF SOUTHAMPTON			
580901	REMSENBURG	$412,425,780.0	$2,456.8	$22,961
580902	WESTHAMPTON	$1,093,471,394.0	$14,776.0	$9,818
580903	QUOGUE	$635,681,488.0	$2,013.7	$34,131
580905	HAMPTON BAYS	$853,292,800.0	$11,645.3	$9,713
580906	SOUTHAMPTON	$2,442,842,701.0	$17,987.1	$12,757
580909	BRIDGEHAMPTON	$499,112,775.0	$4,179.6	$24,442
580911	EASTPORT	$188,470,100.0	$6,078.8	$10,409
580913	TUCKAHOE	$461,313,100.0	$4,330.3	$26,896
580917	EAST QUOGUE	$643,298,700.0	$1,833.1	$6,690
	TOWN OF SOUTHOLD			
581002	OYSTERPONDS	$256,877,100.0	$2,098.9	$23,851
581004	FISHERS ISLAND	$166,636,416.0	$1,169.3	$18,860
581005	SOUTHOLD	$614,346,000.0	$8,278.3	$10,695
581009	MATTITUCK-CUTCHOGUE	$706,332,556.0	$11,664.8	$8,891
581010	GREENPORT	$325,144,752.0	$8,580.8	$14,090
581011	LAUREL	$111,154,800.0	$1,550.5	$12,709
	TOTAL SUFFOLK	$66,777,779,133.0	$2,249,283.0	$9,834

Appendix Table 8-12
N.Y.S. Education Aid and Revenues
Suffolk County School Districts
by Township

State I.D.	District Name	New York State Education Aid 88-89 ($000)	Real Property Taxes 88-89 ($000)	Estimated Other Revenues 88-89 ($000)	Total Revenues 88-89 ($000)
	TOWN OF BABYLON				
580101	BABYLON	$3,524.9	$10,649.5	$711.6	$14,886.0
580102	WEST BABYLON	$15,387.3	$22,307.5	$2,786.5	$40,481.3
580103	NORTH BABYLON	$21,689.5	$21,631.6	$6,344.2	$49,665.3
580104	LINDENHURST	$24,139.9	$26,691.6	$4,546.4	$55,377.9
580105	COPIAGUE	$16,584.5	$16,662.8	$2,622.6	$35,869.9
580106	AMITYVILLE	$8,625.5	$20,297.4	$2,530.5	$31,453.4
580107	DEER PARK	$12,816.5	$22,508.0	$2,562.3	$37,886.8
580109	WYANDANCH	$13,089.1	$5,965.4	$3,493.9	$22,548.4
	TOWN OF BROOKHAVEN				
580201	THREE VILLAGE	$28,007.6	$36,623.7	$4,145.0	$68,776.3
580203	COMSEWOGUE	$18,278.8	$14,885.5	$2,399.1	$35,563.4
580205	SACHEM	$69,615.6	$52,562.9	$7,120.2	$129,298.7
580206	PORT JEFFERSON	$2,538.2	$16,372.3	$3,736.4	$22,646.9
580207	MOUNT SINAI	$9,905.4	$5,987.1	$1,266.8	$17,159.3
580208	MILLER PLACE	$10,112.8	$8,692.3	$1,044.6	$19,849.7
580209	ROCKY POINT	$11,535.6	$9,597.2	$1,354.5	$22,487.3
580211	MIDDLE COUNTRY	$51,059.2	$36,315.8	$5,503.6	$92,878.6
580212	LONGWOOD	$39,409.5	$30,403.7	$3,226.0	$73,039.2
580221	SOUTH MANOR	$5,093.9	$3,025.2	$690.3	$8,809.4
580224	PATCHOGUE-MEDFORD	$41,365.8	$26,491.4	$5,934.7	$73,791.9
580232	WILLIAM FLOYD	$50,456.9	$17,999.4	$6,068.0	$74,524.3
580233	CENTER MORICHES	$4,847.9	$4,405.0	$1,910.5	$11,163.4
580234	EAST MORICHES	$3,216.0	$3,363.3	$596.6	$7,175.9
580235	SOUTH COUNTRY	$27,984.1	$13,849.8	$3,925.8	$45,759.7
	TOWN OF EAST HAMPTON				
580301	EAST HAMPTON	$1,294.1	$8,529.5	$3,765.3	$13,588.9
580303	AMAGANSETT	$153.2	$1,739.5	$347.3	$2,240.0
580304	SPRINGS	$477.1	$4,987.9	$231.1	$5,696.1
580305	SAG HARBOR	$847.7	$6,723.3	($219.9)	$7,351.1
580306	MONTAUK	$363.1	$3,207.4	$158.5	$3,729.0
	TOWN OF HUNTINGTON				
580401	ELWOOD	$7,518.6	$12,842.9	$1,141.4	$21,502.9
580402	COLD SPRNG HRBR	$2,106.5	$12,422.2	$748.5	$15,277.2
580403	HUNTINGTON	$9,766.2	$35,824.4	$2,927.9	$48,518.5
580404	NORTHPORT	$9,659.6	$49,050.7	$3,625.1	$62,335.4
580405	HALF HOLLOW HILLS	$21,803.7	$61,810.5	$5,443.9	$89,058.1
580406	HARBORFIELDS	$8,056.4	$19,795.3	$3,767.6	$31,619.3
580410	COMMACK	$22,644.5	$34,863.2	$6,351.3	$63,859.0
580413	SOUTH HUNTINGTON	$16,106.5	$34,671.3	$4,912.2	$55,690.0

Appendix Table 8-12 (Cont'd.)
N.Y.S. Education Aid and Revenues
Suffolk County School Districts
by Township

State I.D.	District Name	New York State Education Aid 88-89 ($000)	Real Property Taxes 88-89 ($000)	Estimated Other Revenues 88-89 ($000)	Total Revenues 88-89 ($000)
	TOWN OF ISLIP				
580501	BAY SHORE	$16,205.7	$29,095.9	$3,240.8	$48,542.4
580502	ISLIP	$11,439.5	$17,530.0	$2,095.4	$31,064.9
580503	EAST ISLIP	$18,920.5	$23,139.4	$3,102.3	$45,162.2
580504	SAYVILLE	$12,935.9	$16,944.7	$1,568.0	$31,448.6
580505	BAYPORT-BLUE POINT	$9,195.3	$12,003.0	$1,330.3	$22,528.6
580506	HAUPPAUGE	$11,576.8	$28,770.3	$3,452.1	$43,799.2
580507	CONNETQUOT	$31,232.9	$36,617.8	$5,465.9	$73,316.6
580509	WEST ISLIP	$18,682.5	$25,904.9	$4,684.0	$49,271.4
580512	BRENTWOOD	$59,248.5	$38,158.4	$10,351.6	$107,758.5
580513	CENTRAL ISLIP	$29,582.5	$19,873.1	$4,104.9	$53,560.5
580514	FIRE ISLAND	$8.2	$1,428.0	$260.2	$1,696.4
	TOWN OF RIVERHEAD				
580601	SHOREHAM	$3,357.4	$27,767.7	$1,505.4	$32,630.5
580602	RIVERHEAD	$9,185.3	$22,270.4	$1,953.2	$33,408.9
	TOWN OF SHELTER ISLAND				
580701	SHELTER ISLAND	$296.4	$3,131.0	$249.4	$3,676.8
	Town of Smithtown				
580801	SMITHTOWN	$25,648.6	$50,312.7	$6,375.1	$82,336.4
580805	KINGS PARK	$11,931.0	$21,322.7	$3,075.9	$36,329.6
	TOWN OF SOUTHAMPTON				
580901	REMSENBURG	$224.9	$2,153.2	$190.8	$2,568.9
580902	WESTHAMPTON	$1,574.3	$6,657.0	$6,413.0	$14,644.3
580903	QUOGUE	$132.8	$1,918.0	$114.5	$2,165.3
580905	HAMPTON BAYS	$1,576.7	$9,622.4	$556.6	$11,755.7
580906	SOUTHAMPTON	$1,781.3	$12,966.4	$2,488.1	$17,235.8
580909	BRIDGEHAMPTON	$408.1	$3,612.3	$189.6	$4,210.0
580911	EASTPORT	$1,205.3	$3,549.6	$965.8	$5,720.7
580913	TUCKAHOE	$342.3	$2,781.9	$151.4	$3,275.6
580917	EAST QUOGUE	$132.8	$1,918.0	$114.5	$2,165.3
	TOWN OF SOUTHOLD				
581002	OYSTERPONDS	$154.2	$1,672.7	$86.3	$1,913.2
581004	FISHERS ISLAND	$54.7	$1,053.7	$16.8	$1,125.2
581005	SOUTHOLD	$1,018.6	$6,163.7	$727.9	$7,910.2
581009	MATTITUCK-CUTCHOGUE	$1,489.9	$9,116.7	$1,127.6	$11,734.2
581010	GREENPORT	$1,047.8	$4,486.5	$1,323.8	$6,858.1
581011	LAUREL	$154.8	$1,470.5	$64.4	$1,689.7
	TOTAL SUFFOLK	$870,827.2	$1,157,169.1	$175,065.9	$2,203,062.2

Appendix Table 8-13
Total Wealth Pupil Units, Total Aidable Pupil Units,
Full Value per Total Wealth Pupil Units, and Income per TWPU
Suffolk County School Districts

State I.D.	District Name	(TWPU) Total Wealth Pupil Units 88-89	(TAPU) Total Aidble Pupil Units 88-89	Selected FV/TWPU 88-89	1988 Income per '88-89 TWPU
	TOWN OF BABYLON				
580101	BABYLON	2,003	1,863	$253,878	$91,197
580102	WEST BABYLON	4,816	4,212	$179,748	$76,849
580103	NORTH BABYLON	6,052	5,166	$138,456	$68,919
580104	LINDENHURST	7,081	6,342	$160,995	$78,104
580105	COPIAGUE	4,644	4,198	$172,184	$52,966
580106	AMITYVILLE	3,428	3,080	$248,006	$89,804
580107	DEER PARK	4,293	3,778	$243,936	$89,858
580109	WYANDANCH	2,262	2,012	$114,139	$61,500
	TOWN OF BROOKHAVEN				
580201	THREE VILLAGE	8,162	7,459	$168,664	$76,094
580203	COMSEWOGUE	4,154	3,691	$133,838	$55,112
580205	SACHEM	18,020	16,427	$123,305	$54,266
580206	PORT JEFFERSON	1,547	1,883	$428,886	$182,534
580207	MOUNT SINAI	2,441	1,667	$111,789	$56,432
580208	MILLER PLACE	2,899	2,735	$132,255	$64,690
580209	ROCKY POINT	3,040	2,740	$132,893	$53,273
580211	MIDDLE COUNTRY	11,551	10,243	$117,579	$55,433
580212	LONGWOOD	9,761	8,680	$142,968	$61,500
580221	SOUTH MANOR	1,387	929	$102,624	$30,674
580224	PATCHOGUE-MEDFORD	10,801	9,274	$116,797	$63,172
580232	WILLIAM FLOYD	10,751	9,547	$72,020	$36,598
580233	CENTER MORICHES	1,359	1,218	$122,529	$67,952
580234	EAST MORICHES	1,045	573	$145,474	$57,232
580235	SOUTH COUNTRY	5,978	5,064	$107,390	$33,921
	TOWN OF EAST HAMPTON				
580301	EAST HAMPTON	950	1,210	$1,755,084	$171,453
580303	AMAGANSETT	125	76	$4,396,826	$328,292
580304	SPRINGS	673	432	$872,891	$72,771
580305	SAG HARBOR	712	616	$1,280,190	$126,301
580306	MONTAUK	391	251	$2,148,285	$114,100
	TOWN OF HUNTINGTON				
580401	ELWOOD	2,269	2,088	$297,167	$84,148
580402	COLD SPRNG HRBR	1,411	1,318	$568,221	$234,828
580403	HUNTINGTON	5,206	4,491	$347,439	$157,681
580404	NORTHPORT	6,372	5,654	$463,049	$125,481
580405	HALF HOLLOW HILLS	9,146	8,102	$420,003	$88,008
580406	HARBORFIELDS	3,076	2,729	$322,349	$103,759
580410	COMMACK	6,804	6,106	$275,043	$95,252
580413	SOUTH HUNTINGTON	6,128	5,649	$304,132	$105,147

Appendix Table 8-13 (Cont'd.)
Total Wealth Pupil Units, Total Aidable Pupil Units,
Full Value per Total Wealth Pupil Units, and Income per TWPU
Suffolk County School Districts

State I.D.	District Name	(TWPU) Total Wealth Pupil Units 88-89	(TAPU) Total Aidble Pupil Units 88-89	Selected FV/TWPU 88-89	1988 Income per '88-89 TWPU
	TOWN OF ISLIP				
580501	BAY SHORE	5,418	4,797	$202,252	$83,652
580502	ISLIP	3,252	2,947	$172,482	$100,669
580503	EAST ISLIP	5,066	4,373	$155,533	$71,837
580504	SAYVILLE	3,770	3,366	$159,564	$80,225
580505	BAYPORT-BLUE POINT	2,328	1,980	$181,892	$87,506
580506	HAUPPAUGE	4,182	3,925	$371,458	$86,071
580507	CONNETQUOT	8,283	7,248	$182,614	$55,619
580509	WEST ISLIP	5,382	5,032	$170,135	$92,684
580512	BRENTWOOD	14,568	12,308	$104,856	$50,660
580513	CENTRAL ISLIP	6,166	5,245	$106,074	$48,179
580514	FIRE ISLAND	64	40	$11,258,079	$218,434
	TOWN OF RIVERHEAD				
580601	SHOREHAM	2,250	2,067	$1,898,404	$74,323
580602	RIVERHEAD	4,327	3,667	$293,507	$66,230
	TOWN OF SHELTER ISLAND				
580701	SHELTER ISLAND	295	274	$1,702,114	$157,854
	TOWN OF SMITHTOWN				
580801	SMITHTOWN	8,928	8,066	$289,118	$114,086
580805	KINGS PARK	4,019	3,456	$246,669	$83,968
	TOWN OF SOUTHAMPTON				
580901	REMSENBURG	260	107	$1,586,253	$166,521
580902	WESTHAMPTON	779	1,505	$1,403,686	$129,817
580903	QUOGUE	122	59	$5,210,504	$492,809
580905	HAMPTON BAYS	1,394	1,199	$624,185	$87,582
580906	SOUTHAMPTON	1,469	1,410	$1,662,929	$175,772
580909	BRIDGEHAMPTON	225	171	$2,218,279	$185,753
580911	EASTPORT	560	584	$353,169	$62,037
580913	TUCKAHOE	263	161	$1,758,464	$40,858
580917	EAST QUOGUE	609	274	$638,189	$81,643
	TOWN OF SOUTHOLD				
581002	OYSTERPONDS	98	88	$2,621,195	$61,500
581004	FISHERS ISLAND	48	62	$3,471,592	$105,430
581005	SOUTHOLD	850	774	$722,760	$117,213
581009	MATTITUCK-CUTCHOGUE	1,283	1,312	$550,532	$92,756
581010	GREENPORT	642	609	$506,456	$69,758
581011	LAUREL	234	122	$460,171	$110,298
	TOTAL SUFFOLK	257,872	228,731	$258,957	

Appendix Table 8-14
Scenario 1. Regional Education Aid: $500 per TAPU
Regional FV Tax Rate/$1000 FV (All Districts): $1.75

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid
580100	*TOWN OF BABYLON*			
580101	BABYLON	$931,500	$20.94	$20.86
580102	WEST BABYLON	$2,106,000	$25.77	$25.09
580103	NORTH BABYLON	$2,583,000	$25.82	$24.48
580104	LINDENHURST	$3,171,000	$23.41	$22.38
580105	COPIAGUE	$2,099,000	$20.84	$19.96
580106	AMITYVILLE	$1,540,000	$23.87	$23.81
580107	DEER PARK	$1,889,000	$21.49	$21.44
580110	*TOWN OF BROOKHAVEN*			
580201	THREE VILLAGE	$3,729,500	$26.60	$25.65
580203	COMSEWOGUE	$1,845,500	$26.77	$25.21
580205	SACHEM	$8,213,500	$23.66	$21.71
580206	PORT JEFFERSON	$941,500	$24.68	$25.01
580207	MOUNT SINAI	$833,500	$21.94	$20.64
580208	MILLER PLACE	$1,367,500	$22.67	$20.86
580209	ROCKY POINT	$1,370,000	$23.76	$22.12
580211	MIDDLE COUNTRY	$5,121,500	$26.74	$24.72
580221	SOUTH MANOR	$464,500	$21.25	$19.74
580224	PATCHOGUE-MEDFORD	$4,637,000	$21.00	$19.07
580232	WILLIAM FLOYD	$4,773,500	$23.25	$18.83
580233	CENTER MORICHES	$609,000	$26.45	$24.55
580234	EAST MORICHES	$286,500	$22.12	$21.99
580235	SOUTH COUNTRY	$2,532,000	$21.57	$19.38
580236	*TOWN OF EAST HAMPTON*			
580301	EAST HAMPTON	$605,000	$5.12	$6.50
580303	AMAGANSETT	$38,000	$3.17	$4.85
580304	SPRINGS	$216,000	$8.49	$9.87
580305	SAG HARBOR	$308,000	$7.38	$8.79
580306	MONTAUK	$125,500	$3.82	$5.42
580307	*TOWN OF HUNTINGTON*			
580402	COLD SPRING HARBOR	$659,000	$15.49	$16.42
580403	HUNTINGTON	$2,245,500	$19.81	$20.32
580404	NORTHPORT	$2,827,000	$16.62	$17.42
580405	HALF HOLLOW	$4,051,000	$16.09	$16.79
580406	HARBORSFIELD	$1,364,500	$19.96	$20.34
580410	COMMACK	$3,053,000	$18.63	$18.75
580413	SOUTH HUNTINGTON	$2,824,500	$18.60	$18.84

Appendix Table 8-14 (Cont'd.)
Scenario 1. Regional Education Aid: $500 per TAPU
Regional FV Tax Rate/$1000 FV (All Districts): $1.75

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid
580414	*TOWN OF ISLIP*			
580501	BAY SHORE	$4,797,000	$26.55	$25.68
580502	ISLIP	$1,473,500	$31.25	$30.38
580503	EAST ISLIP	$2,186,500	$29.37	$28.34
580504	SAYVILLE	$1,683,000	$28.17	$27.12
580505	BAYPORT-BLUE	$990,000	$28.35	$27.76
580506	HAUPPAUGE	$1,962,500	$18.52	$19.01
580507	CONNETQUOT	$3,624,000	$24.21	$23.56
580509	WEST ISLIP	$2,516,000	$28.29	$27.29
580512	BRENTWOOD	$6,154,000	$24.98	$22.70
580513	CENTRAL ISLIP	$2,622,500	$30.38	$28.13
580515	*TOWN OF RIVERHEAD*			
580601	SHOREHAM-WADING RIVER	$1,033,500	$6.50	$8.01
580602	RIVERHEAD	$1,833,500	$17.54	$17.84
580603	*TOWN OF SHELTER ISLAND*			
580701	SHELTER ISLAND	$137,000	$6.24	$7.71
580702	*TOWN OF SMITHTOWN*			
580801	SMITHTOWN	$4,033,000	$19.49	$19.68
580805	KINGS PARK	$1,728,000	$21.51	$21.52
580806	*TOWN OF SOUTHHAMPTON*			
580901	REMSENBURG	$53,500	$5.22	$6.84
580902	WESTHAMPTON	$752,500	$6.09	$7.15
580903	QUOGUE	$29,500	$3.02	$4.72
580906	SOUTHAMPTON	$705,000	$5.31	$6.77
580909	BRIDGEHAMPTON	$85,500	$7.24	$8.82
580918	*TOWN OF SOUTHOLD*			
581005	SOUTHOLD	$387,000	$10.03	$11.15
581009	MATTITUCK-CUTCHOGUE	$656,000	$12.91	$13.73
589999	**TOTAL SUFFOLK**	$106,406,000	$17.77	$17.77

Appendix Table 8-15
Scenario 2. Regional Education Aid: $1,000 per TAPU
Regional FV Tax Rate/$1000 FV (All Districts): $3.50

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid
580100	*TOWN OF BABYLON*			
580101	BABYLON	$1,863,000	$20.94	$20.78
580102	WEST BABYLON	$4,212,000	$25.77	$24.41
580103	NORTH BABYLON	$5,166,000	$25.82	$23.15
580104	LINDENHURST	$6,342,000	$23.41	$21.35
580105	COPIAGUE	$4,198,000	$20.84	$19.09
580106	AMITYVILLE	$3,080,000	$23.87	$23.75
580107	DEER PARK	$3,778,000	$21.49	$21.39
580110	*TOWN OF BROOKHAVEN*			
580201	THREE VILLAGE	$7,459,000	$26.60	$24.69
580203	COMSEWOGUE	$3,691,000	$26.77	$23.64
580205	SACHEM	$16,427,000	$23.66	$19.77
580206	PORT JEFFERSON	$1,883,000	$24.68	$25.34
580207	MOUNT SINAI	$1,667,000	$21.94	$19.33
580208	MILLER PLACE	$2,735,000	$22.67	$19.04
580209	ROCKY POINT	$2,740,000	$23.76	$20.48
580211	MIDDLE COUNTRY	$10,243,000	$26.74	$22.70
580221	SOUTH MANOR	$929,000	$21.25	$18.23
580224	PATCHOGUE-MEDFORD	$9,274,000	$21.00	$17.15
580232	WILLIAM FLOYD	$9,547,000	$23.25	$14.42
580233	CENTER MORICHES	$1,218,000	$26.45	$22.64
580234	EAST MORICHES	$573,000	$22.12	$21.86
580235	SOUTH COUNTRY	$5,064,000	$21.57	$17.19
580236	*TOWN OF EAST HAMPTON*			
580301	EAST HAMPTON	$1,210,000	$5.12	$7.89
580303	AMAGANSETT	$76,000	$3.17	$6.53
580304	SPRINGS	$432,000	$8.49	$11.26
580305	SAG HARBOR	$616,000	$7.38	$10.20
580306	MONTAUK	$251,000	$3.82	$7.02
580307	*TOWN OF HUNTINGTON*			
580402	COLD SPRING HARBOR	$1,318,000	$15.49	$17.35
580403	HUNTINGTON	$4,491,000	$19.81	$20.83
580404	NORTHPORT	$5,654,000	$16.62	$18.21
580405	HALF HOLLOW	$8,102,000	$16.09	$17.48
580406	HARBORSFIELD	$2,729,000	$19.96	$20.71
580410	COMMACK	$6,106,000	$18.63	$18.87
580413	SOUTH HUNTINGTON	$5,649,000	$18.60	$19.07

Appendix Table 8-15 (Cont'd.)
Scenario 2. Regional Education Aid: $1,000 per TAPU
Regional FV Tax Rate/$1000 FV (All Districts): $3.50

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid
580414	*TOWN OF ISLIP*			
580501	BAY SHORE	$4,797,000	$26.55	$25.68
580502	ISLIP	$2,947,000	$31.25	$29.50
580503	EAST ISLIP	$4,373,000	$29.37	$27.32
580504	SAYVILLE	$3,366,000	$28.17	$26.07
580505	BAYPORT-BLUE	$1,980,000	$28.35	$27.17
580506	HAUPPAUGE	$3,925,000	$18.52	$19.50
580507	CONNETQUOT	$7,248,000	$24.21	$22.92
580509	WEST ISLIP	$5,032,000	$28.29	$26.30
580512	BRENTWOOD	$12,308,000	$24.98	$20.43
580513	CENTRAL ISLIP	$5,245,000	$30.38	$25.87
580515	*TOWN OF RIVERHEAD*			
580601	SHOREHAM-WADING RIVER	$2,067,000	$6.50	$9.52
580602	RIVERHEAD	$3,667,000	$17.54	$18.15
580603	*TOWN OF SHELTER ISLAND*			
580701	SHELTER ISLAND	$274,000	$6.24	$9.19
580702	*TOWN OF SMITHTOWN*			
580801	SMITHTOWN	$8,066,000	$19.49	$19.87
580805	KINGS PARK	$3,456,000	$21.51	$21.52
580806	*TOWN OF SOUTHHAMPTON*			
580901	REMSENBURG	$107,000	$5.22	$8.46
580902	WESTHAMPTON	$1,505,000	$6.09	$8.21
580903	QUOGUE	$59,000	$3.02	$6.43
580906	SOUTHAMPTON	$1,410,000	$5.31	$8.23
580909	BRIDGEHAMPTON	$171,000	$7.24	$10.40
580918	*TOWN OF SOUTHOLD*			
581005	SOUTHOLD	$774,000	$10.03	$12.28
581009	MATTITUCK-CUTCHOGUE	$1,312,000	$12.91	$14.55
589999	**TOTAL SUFFOLK**	$212,812,000	$17.77	$17.77

Appendix Table 8-16
Scenario 3. Regional Education Aid: $1,500 pet TAPU
Regional FV Tax Rate/$1000 FV (All Districts): $5.25

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid
580100	*TOWN OF BABYLON*			
580101	BABYLON	$2,794,500	$20.94	$20.70
580102	WEST BABYLON	$6,318,000	$25.77	$23.72
580103	NORTH BABYLON	$7,749,000	$25.82	$21.82
580104	LINDENHURST	$9,513,000	$23.41	$20.32
580105	COPIAGUE	$6,297,000	$20.84	$18.22
580106	AMITYVILLE	$4,620,000	$23.87	$23.69
580107	DEER PARK	$5,667,000	$21.49	$21.34
580110	*TOWN OF BROOKHAVEN*			
580201	THREE VILLAGE	$11,188,500	$26.60	$23.73
580203	COMSEWOGUE	$5,536,500	$26.77	$22.07
580205	SACHEM	$24,640,500	$23.66	$17.82
580206	PORT JEFFERSON	$2,824,500	$24.68	$25.67
580207	MOUNT SINAI	$2,500,500	$21.94	$18.03
580208	MILLER PLACE	$4,102,500	$22.67	$17.22
580209	ROCKY POINT	$4,110,000	$23.76	$18.84
580211	MIDDLE COUNTRY	$15,364,500	$26.74	$20.68
580221	SOUTH MANOR	$1,393,500	$21.25	$16.72
580224	PATCHOGUE-MEDFORD	$13,911,000	$21.00	$15.23
580232	WILLIAM FLOYD	$14,320,500	$23.25	$10.00
580233	CENTER MORICHES	$1,827,000	$26.45	$20.74
580234	EAST MORICHES	$859,500	$22.12	$21.72
580235	SOUTH COUNTRY	$7,596,000	$21.57	$14.99
580236	*TOWN OF EAST HAMPTON*			
580301	EAST HAMPTON	$1,815,000	$5.12	$9.28
580303	AMAGANSETT	$114,000	$3.17	$8.21
580304	SPRINGS	$648,000	$8.49	$12.64
580305	SAG HARBOR	$924,000	$7.38	$11.62
580306	MONTAUK	$376,500	$3.82	$8.62
580307	*TOWN OF HUNTINGTON*			
580402	COLD SPRING HARBOR	$1,977,000	$15.49	$18.28
580403	HUNTINGTON	$6,736,500	$19.81	$21.34
580404	NORTHPORT	$8,481,000	$16.62	$19.00
580405	HALF HOLLOW	$12,153,000	$16.09	$18.18
580406	HARBORSFIELD	$4,093,500	$19.96	$21.09
580410	COMMACK	$9,159,000	$18.63	$18.99
580413	SOUTH HUNTINGTON	$8,473,500	$18.60	$19.31

Appendix Table 8-16 (Cont'd.)
Scenario 3. Regional Education Aid: $1,500 pet TAPU
Regional FV Tax Rate/$1000 FV (All Districts): $5.25

State I.D.	District Name	Estimated Regional Education Aid 88-89	Regional FV Property Tax Rate 88-89 No Reg. Aid	Estimated FV Property Tax Rate 88-89 With Reg. Aid
580414	*TOWN OF ISLIP*			
580501	BAY SHORE	$7,195,500	$26.55	$25.24
580502	ISLIP	$4,420,500	$31.25	$28.63
580503	EAST ISLIP	$6,559,500	$29.37	$26.30
580504	SAYVILLE	$5,049,000	$28.17	$25.03
580505	BAYPORT-BLUE	$2,970,000	$28.35	$26.59
580506	HAUPPAUGE	$5,887,500	$18.52	$19.98
580507	CONNETQUOT	$10,872,000	$24.21	$22.27
580509	WEST ISLIP	$7,548,000	$28.29	$25.30
580512	BRENTWOOD	$18,462,000	$24.98	$18.15
580513	CENTRAL ISLIP	$7,867,500	$30.38	$23.61
580515	*TOWN OF RIVERHEAD*			
580601	SHOREHAM-WADING RIVER	$3,100,500	$6.50	$11.03
580602	RIVERHEAD	$5,500,500	$17.54	$18.46
580603	*TOWN OF SHELTER ISLAND*			
580701	SHELTER ISLAND	$411,000	$6.24	$10.67
580702	*TOWN OF SMITHTOWN*			
580801	SMITHTOWN	$12,099,000	$19.49	$20.06
580805	KINGS PARK	$5,184,000	$21.51	$21.53
580806	*TOWN OF SOUTHHAMPTON*			
580901	REMSENBURG	$160,500	$5.22	$10.09
580902	WESTHAMPTON	$2,257,500	$6.09	$9.28
580903	QUOGUE	$88,500	$3.02	$8.13
580906	SOUTHAMPTON	$2,115,000	$5.31	$9.70
580909	BRIDGEHAMPTON	$256,500	$7.24	$11.98
580918	*TOWN OF SOUTHOLD*			
581005	SOUTHOLD	$1,161,000	$10.03	$13.40
581009	MATTITUCK-CUTCHOGUE	$1,968,000	$12.91	$15.37
589999	**TOTAL SUFFOLK**	$319,218,000	$17.77	$17.77

Appendix Table 8-17
Regression Analysis: FV/TWPU vs Expenses/TAPU, Income/TWPU vs Expenses/TAPU and Local CWV vs Expenses/TAPU

State I.D.	District Name	(TWPU) Total Wealth Pupil Units 88-89	(TAPU) Total Aidble Pupil Units 88-89	FV/TWPU 88-89	1988 Income per '88-89 TWPU	Expenses per TAPU 88-89	Local CWV
580205	SACHEM	18,020	16,427	$123,305	$54,266	$7,280	0.59
580208	MILLER PLACE	2,899	2,735	$132,255	$64,690	$7,356	0.68
580101	BABYLON	2,003	1,863	$253,878	$91,197	$8,031	1.09
580232	WILLIAM FLOYD	10,751	9,547	$72,020	$36,598	$8,108	0.38
580209	ROCKY POINT	3,040	2,740	$132,893	$53,273	$8,375	0.60
580224	PATCHOGUE-MEDFORD	10,801	9,274	$116,797	$63,172	$8,652	0.64
580512	BRENTWOOD	14,568	12,308	$104,856	$50,660	$8,762	0.53
580104	LINDENHURST	7,081	6,342	$160,995	$78,104	$8,789	0.82
581009	MATTITUCK-CUTCHOGUE	1,283	1,312	$550,532	$92,756	$8,891	1.67
580212	LONGWOOD	9,761	8,680	$142,968	$61,500	$8,948	0.68
580235	SOUTH COUNTRY	5,978	5,064	$107,390	$33,921	$8,950	0.43
580105	COPIAGUE	4,644	4,198	$172,184	$52,966	$9,152	0.68
580201	THREE VILLAGE	8,162	7,459	$168,664	$76,094	$9,206	0.82
580509	WEST ISLIP	5,382	5,032	$170,135	$92,684	$9,381	0.93
580504	SAYVILLE	3,770	3,366	$159,564	$80,225	$9,388	0.83
580102	WEST BABYLON	4,816	4,212	$179,748	$76,849	$9,484	0.85
580211	MIDDLE COUNTRY	11,551	10,243	$117,579	$55,433	$9,540	0.59
580103	NORTH BABYLON	6,052	5,166	$138,456	$68,919	$9,572	0.72
580221	SOUTH MANOR	1,387	929	$102,624	$30,674	$9,659	0.40
580905	HAMPTON BAYS	1,394	1,199	$624,185	$87,582	$9,713	1.78
580902	WESTHAMPTON	779	1,505	$1,403,686	$129,817	$9,818	3.56
580233	CENTER MORICHES	1,359	1,218	$122,529	$67,952	$9,915	0.68
580107	DEER PARK	4,293	3,778	$243,936	$89,858	$9,931	1.06
580401	ELWOOD	2,269	2,088	$297,167	$84,148	$10,028	1.12
580507	CONNETQUOT	8,283	7,248	$182,614	$55,619	$10,059	0.72
580503	EAST ISLIP	5,066	4,373	$155,533	$71,837	$10,129	0.77
580602	RIVERHEAD	4,327	3,667	$293,507	$66,230	$10,197	1.00
580501	BAY SHORE	5,418	4,797	$202,252	$83,652	$10,217	0.94
580513	CENTRAL ISLIP	6,166	5,245	$106,074	$48,179	$10,244	0.52
580413	SOUTH HUNTINGTON	6,128	5,649	$304,132	$105,147	$10,278	1.27
580203	COMSEWOGUE	4,154	3,691	$133,838	$55,112	$10,313	0.62
580911	EASTPORT	560	584	$353,169	$62,037	$10,409	1.09
580801	SMITHTOWN	8,928	8,066	$289,118	$114,086	$10,416	1.30
580410	COMMACK	6,804	6,106	$275,043	$95,252	$10,604	1.15
581005	SOUTHOLD	850	774	$722,760	$117,213	$10,695	2.16
580106	AMITYVILLE	3,428	3,080	$248,006	$89,804	$10,750	1.06
580406	HARBORFIELDS	3,076	2,729	$322,349	$103,759	$10,753	1.30
580403	HUNTINGTON	5,206	4,491	$347,439	$157,681	$10,937	1.70
580404	NORTHPORT	6,372	5,654	$463,049	$125,481	$11,009	1.71
580405	HALF HOLLOW HILLS	9,146	8,102	$420,003	$88,008	$11,048	1.39
580506	HAUPPAUGE	4,182	3,925	$371,458	$86,071	$11,075	1.28
580109	WYANDANCH	2,262	2,012	$114,139	$61,500	$11,501	0.62
580805	KINGS PARK	4,019	3,456	$246,669	$83,968	$11,598	1.02
580502	ISLIP	3,252	2,947	$172,482	$100,669	$11,772	0.99
580206	PORT JEFFERSON	1,547	1,883	$428,886	$182,534	$12,050	2.02
580505	BAYPORT-BLUE POINT	2,328	1,980	$181,892	$87,506	$12,163	0.92
580402	COLD SPRNG HRBR	1,411	1,318	$568,221	$234,828	$12,184	2.63
580301	EAST HAMPTON	950	1,210	$1,755,084	$171,453	$12,337	4.51
580906	SOUTHAMPTON	1,469	1,410	$1,662,929	$175,772	$12,757	4.36
580305	SAG HARBOR	712	616	$1,280,190	$126,301	$12,844	3.30
580234	EAST MORICHES	1,045	573	$145,474	$57,232	$13,083	0.65

Appendix Table 8-17 (Cont'd.)

State I.D.	Distnct Name	(TWPU) Total Wealth Pupil Units 88-89	(TAPU) Total Aidble Pupil Units 88-89	FV/TWPU 88-89	1988 Income per 88-89 TWPU	Expenses per TAPU 88-89	Local CWV
580234	EAST MORICHES	1,045	573	$145,474	$57,232	$13,083	0.65
580207	MOUNT SINAI	2,441	1,667	$111,789	$56,432	$13,843	0.58
581010	GREENPORT	642	609	$506,456	$69,758	$14,090	1.43
580601	SHOREHAM	2,250	2,067	$1,898,404	$74,323	$16,875	4.15
	TOTAL SUFFOLK	257,872	228,731	$258,957	$76,617	$9,834	1.00

Appendix Table 8-18
Income/TWPU vs. Expenses/TAPU

REGRESSION OUTPUT:		
Constant		9020.7
Std Err of Y Est		1650.6
R		0.36
R Squared		0.13
No. of Observations		54
Degrees of Freedom		52
X Coefficient(s)	0.0162	
Std Err of Coef.	0.0057	

It appears that Income/TWPU is positively and moderately related to Expenses/TAPU in Suffolk County. The regression coefficient of 0.36 indicates that expenses per student tend to increase as the income level of a school district in Suffolk County increases.

Appendix Table 8-19
FV/TWPU vs. Expenses/TAPU

REGRESSION OUTPUT:		
Constant		9575.3
Std Err of Y Est		1469.9
R		0.56
R Squared		0.31
No. of Observations		54
Degrees of Freedom		52
X Coefficient(s)	0.0023	
Std Err of Coef.	0.0005	

It appears that FV/TWPU is positively and definitely related to Expenses/TAPU in Suffolk County. The regression coefficient of 0.56 indicates that expenses per student tend to increase as the value of the property per student of a school district in Suffolk County increases.

Appendix Table 8-20
Local CWV vs. Expenses/TAPU

REGRESSION OUTPUT:		
Constant		9155.5
Std Err of Y Est		1468.3
R		0.56
R Squared		0.31
No. of Observations		54
Degrees of Freedom		52
X Coefficient(s)	992.50	
Std Err of Coef.	203.04	

It appears that the Combined Wealth Value is directly and definitely related to Expenses/TAPU in Suffolk County. The regression coefficient of 0.56 indicates that expenses per student tend to increase as the combined wealth value calculation of a school district in Suffolk County increases.

Overview

A thorough program by program analysis of the 4 BOCES supervisory districts on Long Island requires access to reams of documents and data that are either difficult to access or which do not currently exist, and of course the time to examine them. This report outlines some of the problems regarding access to BOCES data and the ability to obtain a comprehensive understanding of their impact and magnitude. It is hoped that in the near future, more information regarding specific BOCES services will become available.

Nevertheless, the cost of BOCES services on Long Island cost Long Islanders approximately $293 million in 1991/1992, and some conclusions have been drawn from the information made available by the New York State Department of Education, the New York State Comptroller, and the individual BOCES.

The expenditures in Nassau BOCES 1 grew by 85 percent from 1980 to 1989 from $47.7 million to $88.1 million. In Suffolk BOCES 1 expenditures grew 162 percent from 1980 to 1989 from $6.9 million to $18.2 million. In Suffolk BOCES 2 expenditures grew 238 percent between 1980 and 1989, from $31.8 million to $107.4 million in 1989. In Suffolk BOCES 3 expenditures grew 89 percent between 1980 and 1989, from $26.6 million to $50.2 million (Figure 8-13).

Table 8-35 gives a breakdown of expenditure components for total expenditures for the years 1980 through 1989. As can be seen, central administration costs account for 14.8 percent, 14.9 percent, 9.8 percent, and 12.5 percent of total expenditures for Nassau BOCES 1, Suffolk BOCES 1, Suffolk BOCES 2 and Suffolk BOCES 3 respectively. Pupil services accounted for the largest share of BOCES total expenditures for 1980-1989, accounting for 79.4 percent, 71.5 percent, 81.5 percent, and 77 percent for Nassau BOCES 1, Suffolk BOCES 1, Suffolk BOCES 2, and Suffolk BOCES 3 respectively.

Table 8-34 gives a breakdown of total revenues for the years 1980-1989 for the 4 BOCES supervisory districts. As can be seen, component school districts account for the largest share of BOCES revenues, 64.9 percent, 68.6 percent, 74.1 percent, and 82.2 percent for Nassau BOCES 1, Suffolk BOCES 2, and Suffolk BOCES 3 respectively. State and Federal aid make up the next largest shares of BOCES revenue along with non-component school districts, other BOCES, and miscellaneous revenues, though these revenue sources are relatively small.

TABLE 8-34
Sources of BOCES Revenue by Percentage
Nassau and Suffolk Counties
1980-1989

Category	*Suffolk 1*	*Suffolk 2*	*Suffolk 3*	*Nassau*
Component Dist.	64.9	68.6	74.1	82.2
Non-Comp. Dist.	0.0	5.4	0.1	0.5
Other BOCES	3.0	2.7	8.6	0.8
State Aid	15.1	1.7	0.6	0.7
Federal Aid	4.4	1.5	2.2	8.3
Miscellaneous	12.6	20.1	14.4	7.6
Total	100.0	100.0	100.0	100.0

Source: N.Y.S. Comptroller's Office

TABLE 8-35
Percentage Distribution of Expenditures
by Major Type
Nassau and Suffolk BOCES
1980-1989

Category	*Suffolk 1*	*Suffolk 2*	*Suffolk 3*	*Nassau*
Central Admin.	14.9	9.8	12.5	14.8
Pupil Services	71.5	81.5	77.0	79.4
Debt	0.3	0.0	0.0	0.5
Capital Outlay	6.6	2.6	4.3	3.7
Other BOCES	6.6	6.1	6.1	1.6

Source: N.Y.S. Comptroller's Office

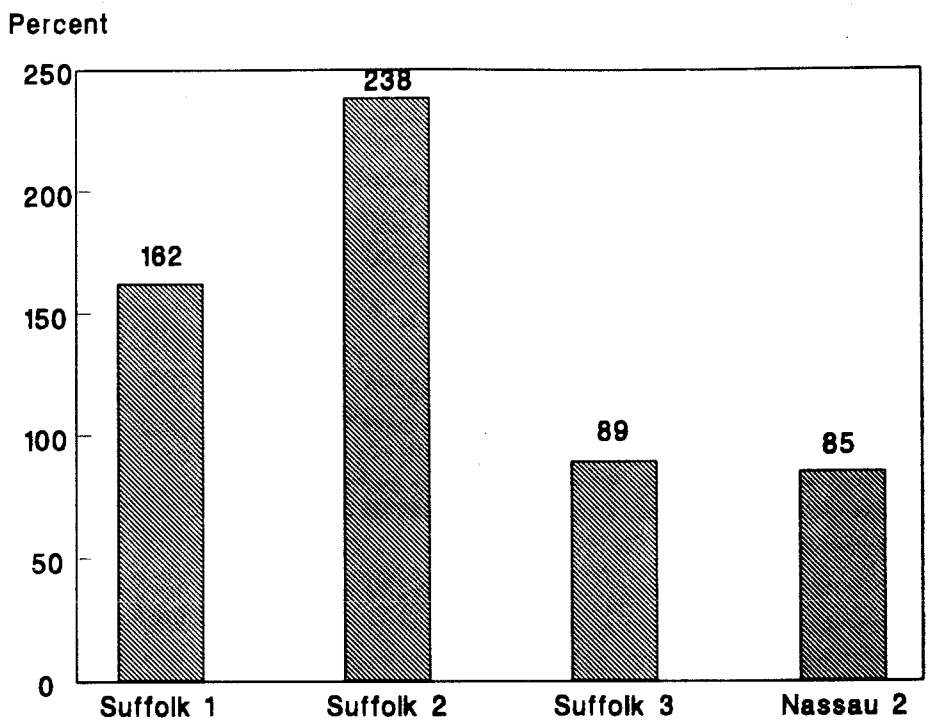
The Board of Cooperative Educational Services Establishment and Powers

The New York State Law governing the creation and operation of the Board of Cooperative Educational Services (BOCES) states that the purpose of a Board of Cooperative Educational Services is to carry out a program of shared educational services for the schools of a given supervisory district and provide instruction in special subjects approved by the Commissioner of Education. This was to be done through cooperative agreements with component school districts. It was thought that BOCES could take advantage of economies of scale — providing opportunities for programs that otherwise would not be offered by a school, or by providing services at lower total cost by combining the resources of many districts under one administrative body.

In these laws, a specific time line is given when budgets must be submitted and requests for services must be made. A listing of this time line is provided in Appendix 1. In this portion of the laws, it is noted that the component school districts are to pay for certain

Chart 8-13

BOCES Expenditure Growth
(Percent of Total Expenditures
1980-1989)



Source: N.Y.S. Comptroller's Office

administrative costs incurred by BOCES. In addition, two methods for apportionment of the administrative expenses are given.

BOCES may conduct surveys to determine the need for their services and present these findings to its component school districts. In turn, BOCES must prepare long range program plans (five year plans) that meet this projected need and these plans must be submitted to the Commissioner of Education each year. In the case of special education and occupational education, a plan must be submitted every two years and revised annually.

BOCES is given the right to provide a wide range of services when requested by its component school districts to do so. Each component school district is required to pay BOCES for the cost of the services requested, except for adjustments caused by unanticipated changes in the district's enrollment. Any component school district which does not elect to participate in a service is not required to pay any share of the salaries of teachers or other personnel employed, equipment and supplies, or transportation of pupils of that service. Cost of services to component school districts must be agreed upon between BOCES and three-quarters of the Boards of Education and trustees of local school districts participating in the service. If BOCES receives requests for unanticipated shared services subsequent to the adoption of its budget, it may submit an amended operating plan including these services to the Commissioner of Education together with a statement from the chief school administrator of each school district which has requested such services that indicates the availability of funds in the budget of the school district to pay for that district's share of the cost of the additional services.

There are fixed costs assessed against all school districts to pay for the central administration of BOCES. Even those districts which do not choose to participate in any of the BOCES programs pay for these fixed costs. Thus, the expansion of programs for specific districts requires additional central administrative support gradually increasing the charges to all component districts.

In conjunction with provision of approved services and upon the recommendation of the district superintendent, BOCES may employ administrative assistants, teachers, supervisors, clerical help and other personnel as may be deemed necessary to carry out its program.

In addition, BOCES is allowed to arrange cooperative educational services with other public agencies, the United States of America, the State of New York,

andy school district, community college, not-for-profit corporations, and nonpublic schools. These contracts must be reviewed and approved by the Commissioner of Education who may only approve such contract if, in his or her opinion, the contract will result in a more economical utilization of existing occupational and vocational education resources than would be achieved had the contract not been approved.

BOCES may provide transportation for pupils to and from classes maintained by BOCES at the request of one or more of its component school districts. In addition, they may purchase buildings, sites or real property for any lawful purpose and may construct buildings on acquired land when authorized by qualified voters of the board. They may purchase all necessary furniture, equipment, implements, apparatus and supplies. They may accept gifts of real and personal property.

BOCES may establish an occupational education instructional equipment reserve fund for the replacement and purchase of advanced technology equipment used in instructional programs conducted by the Board of Cooperative Educational Services when approved by a vote of the Board of Cooperative Educational Services and of the Boards of Education of a majority of the school districts participating in the instructional programs of the Board. This right is subject to a limitation imposed by regulation of the Commissioner of Education.

New York State law also provides for caps on certain expenses incurred by BOCES. When calculating costs and charging component school districts for services, the part of the salary paid any teacher, supervisor or other employee of the Board of Cooperative Educational Services, which is in excess of thirty thousand dollars, is not considered an approved expense. In addition, administrative and clerical expenses are not allowed to exceed ten percent of the total expenses.

In addition, the New York State Law governing BOCES contains specific instructions as to how members of BOCES be elected. First, no person shall be eligible to be elected to the office of member of BOCES who is an employee of a school district in the supervisory district. In addition, no personnel shall be eligible to hold the office of member of a Board of Cooperative Educational Services who does not reside within the boundaries of a component school district of any such board. Nomination of a person to be elected to BOCES may be made by any component district. In addition, any person who is a) a citizen of the United States, b) eighteen years of age, and c) a resident within a given BOCES district for a period of thirty days next preceding the meeting at which they offer to vote is entitled to vote at any meeting of the voters of BOCES.

It appears, then, that New York State Law provides for a great deal of oversight by the Commissioner of Education for any programs and/or expenses incurred by BOCES that are not specifically defined in the law. The remaining question is whether such oversight is actually accomplished.

The BOCES Board of Education is elected at a meeting of the component School District Boards of Education or Trustees. The taxpayer's link to BOCES is through participation in the election of the board members at a meeting of the school districts and trustees. Whether very many individuals are aware of this fact and participate in the selection of the BOCES Board cannot be determined, but, the level of involvement is probably very low given the low turnout in school board elections.

It would appear that the ability of the school district to constrain the growth of BOCES operations is quite limited. In fact, school districts can actually facilitate the expansion of BOCES programs, as only two districts are needed to request a program of services. The number of granted requests initiated by school districts is unknown at this time, but the number is probably quite high given the number of offerings by BOCES. The regulations require that charges to school districts follow the benefit principle, those who use particular programs pay for the teachers, staff and other supplies for the service, those who do not want to participate are not charged.

The State Education Department has established some general procedural requirements for BOCES to follow. The main mechanism by which the SED oversees the operation of BOCES is its approval of BOCES programs before they can become part of the budget. However, it would appear that most of the oversight is perfunctory. There are annual budgetary reviews, but virtually no independent audits or other comprehensive evaluation procedures appear to be implemented by the State Education Department. The SED may react to programs that arise only when someone sounds a "fire alarm" on a problem which has already reached tremendous proportions.

Data Acquisition: Explanation of the Problem

There have been several impediments to acquiring the information necessary for a thorough analysis of the Boards of Cooperative Education on Long Island. The lack of detailed budget information, in many cases, precludes specific recommendations for

future BOCES operations and cost-effective improvements.

The stonewalling of information by some BOCES administrators, who perhaps mistakenly believe the strategy will best protect their bureaucratic fiefdoms, was often problematic to furthering our knowledge about BOCES activities. What is clear, however, is that these uncooperative individuals are indeed telling us something by their omissions, leaving this analysis open for more capricious assertions which otherwise may not be made, if the appropriate information was available. This is the risk Nassau County BOCES is taking, by its outright refusal to provide any information for this study. Fortunately, some data were collected on Nassau's operations, and a general picture of its administrative techniques emerges.

There are several types of data which can be used to better understand the role of BOCES in New York's educational system.

First, there are financial reports to the State Comptroller in the annual publication on New York State education statistics. These summary findings are divided into broad categories for expenditures and revenues. This is the primary resource which will be used in this analysis.

The advantage of using these data is that the State Comptroller aggregates all of the activity code numbers across all of the service program codes (see Appendix 1), providing information ont he total payments for capital, administrative expenses, and salaries as well as revenues from component school districts, federal and state government, and miscellaneous sources. The limitation of this data source is that it is a somewhat of a blunt instrument, not allowing consideration of the substantive differences in program quality and enrollment for each BOCES.

Another method of analysis which could be undertaken is examining the expenditures made by school districts to their respective BOCES. This method would probably reveal the most information on the number of students served and per-pupil costs and teacher/student ratios, but the technical infeasibility was deemed insurmountable given the time constraints of this study. There are at least two other forms of reporting for BOCES budgets. One is submitted to the State Education Department on what is known as an SA-111 form. The second is the information contained in the Cooperative Service Application (COSER). Another form could be the methods which are used internally by each BOCES for the day-to-day accounting needs of the organization. Further discussion of the specifics on budgeting information and types are included in the Appendix II.

How the data is grouped or compared across counties may result in somewhat different conclusions depending on the researcher's interests. The gamble made by those uncooperative administrators is that they can attempt to contest the findings of this study as based on inaccurate information, primarily because they are the only people who know how the program is actually administered. It should be clear to those administrators that their uncooperativeness will probably result in more scrupulous attention to any detail uncovered.

The practices and procedures of some BOCES still remain somewhat of a mystery. The initial lack of detailed information on the Service Program Codes was resolved to a certain degree by obtaining COSER information, but it was since discovered that the records contain less information than at first thought. Some anomalies in the data remain to be explained. For example, in Suffolk BOCES 1 enrollment for all of the COSER's was reported to be 743. Another difficulty is the fluidity of the funds between different program accounts, with lack of specific reasons for the transfer, and in some cases, the complete absence of the codes which encrypt the budget information.

The current operation of BOCES accounting procedures, although based on a standardized coding scheme by the State Comptroller, allow BOCES to have some discretion in how the coding procedures are used. Thus, although the law requires the specification of accounting procedures to be used by individual Boards for state programs, the information cannot be assumed to represent the same quantity or quality of programs for each BOCES. In fact, there are no assurances that the budget codes distinguishing the programs for one BOCES are the same in the subsequent year.

This method of accounting used by BOCEs is perhaps the best budget protection measure—no one, or few people know what is actually being purchased, so the budgets are rarely questioned. The level of expertise required to begin to understand the specialized accounting procedures of each BOCES is somewhat daunting.

A thorough understanding of the Uniform System of Accounts for Boards of Cooperative Education Services, several hundred pages of arcane accounting procedure, is probably the first requisite of any BOCES analysis. Next, would be the determination of the more specific practices of interfund transfers, administrative fee schedules for the charges to component school districts utilized by each BOCES. Enrollment figures and program content information would also be necessary for a complete assessment.

What is required in this analysis includes understanding of the differences between the intent of the legislation and how it currently operates. Understanding how these organizations operate necessarily must include how much the programs cost and what we receive in return. Thus, an important recommendation to the Commission would be to improve the use of accounting procedures for BOCES to standardize the accessibility of information, making valid comparisons (the replication of findings) between BOCES more possible.

A related recommendation which would make future investigations of BOCES much easier would be requiring an annual publication on BOCES statistics, programs, and enrollment. This should include specific information on the services received by component school districts, the number of students served as well as cost per pupil information. More accessible information enables the sunshine of public scrutiny to serve as an independent check on the operations and efficiency of BOCES.

In order to determine the efficiency and effectiveness of services provided by BOCES some basis for comparison of programs between BOCES should be established. The current activity codes and programs serial numbers are inadequate.

The activity code represents a broad cluster of services in a particular area (e.g. Horticulture, Automotive, Fashion Merchandising etc.). The program serial numbers are organized into slightly more specific areas of service, but still allow for a range of service numbers under each service program Category.

The problem ultimately seems to be a result of the degree of discretion given to each BOCES supervisory district to develop its own programs and to establish levels and intensity of service. To illustrate this point, a BOCES administrator explained that what might be called "Horse Handling and Care" by two BOCES may be two very different things. One may involve a course of scientific study into genetics and breeding for horses, while one may be simply a course in how to provide basic hygiene for horses. One program would be more advanced and costly than the other, yet both may receive the same activity code and/or the same program serial number. It seems that only a standardization of courses identities will make it possible to compare them across BOCES districts. In addition to these problems, the documentation for services, costs, revenues, enrollments, and school district participation is poor. This is primarily because there is no "front end" audit mechanism to ensure that BOCES supervisory districts are submitting accurate and consistent information. This is true not just for COSER forms, but for the annual budget (SBM4), the annual financial report (SA111), and the enrollment report (Report 11).

There is no single document containing all the relevant information for the evaluation in all the BOCES documents required by the state. The crosswalking that must take place to determine enrollments, transfers, administrative costs, etc. are too cumbersome. While the COSER forms seems to be adequately designed to be this standard, central document, they do not fulfill this role because they are poorly filled out. As a result, much of the activity that takes place within the four BOCES on Long Island remains inaccessible to outside analysts. BOCES supervisory districts on Long Island routinely submit COSERs to the state that contain incomplete or inaccurate information, including information regarding the number of pupils and staff served by programs, an accurate breakdown of administrative costs for services; an accurate account of the grade levels served; information distinguishing adult programs from program serving school age populations; distinguishing between occupational education programs for handicapped students and those for non-handicapped students.

Data Analysis
Total Expenditure Growth of Five BOCES 1965-1990

For comparative purposes comparative data for Westchester County were included with the four Nassau/Suffolk BOCES.

Analysis of BOCES total expenditures, as reported in the annual reports of the New York State Comptroller (Appendices, Financial Data for School Districts) and adjusted for inflation (1983 = Bases) indicates the five BOCES had a different growth rate between the mid-1960s to 1990 (Table 8-36, Figure 8-14).

The most dramatic increase in BOCES expenditures occurred in Nassau County during the late 1960s and early 1970s. The reasons for the dramatic increase in Nassau during this period are not completely clear, particularly given the fact that student enrollment has declined in Nassau since the late 1960s. Expenditures have been increasing so that in 1990 they amount to more than $70 M in constant dollars.

Within Suffolk, BOCES 2 expenditures exceeded the other facilities in the county beginning in 1973, with a vastly accelerated growth rate beginning in 1980. Total expenditures of BOCES 2 increased almost six-fold in the time period analyzed (1967 to 1990). The increase in the BOCES 2 budget may reflect the expansion of computer and accounting services it provides for other BOCES, unfortunately, a

TABLE 8-36
BOCES Comparative County Annual Expenditures*
Constant Dollars (1983 = Base)

Fiscal Yr.	*Suffolk 1*	*Suffolk 2*	*Suffolk 3*	*Nassau*	*Westch. 2*
1966-67	4085750	14901812	12925644	n/a	15991029
1967-68	6193107	18645612	15154483	3360164	12279766
1968-69	4933927	12855365	12911628	41354737	15716470
1969-70	5629312	16733160	16842949	53390226	17895579
1970-71	5558712	17705306	20431415	70939525	17729674
1971-72	6250652	22300431	22688710	75880774	19316090
1972-73	7771918	25255017	23524422	71779811	19228305
1973-74	9051529	26635323	25824207	79744760	18778362
1974-75	8613760	31358303	28175360	75592878	19991257
1975-76	8762926	31524411	29083702	72683165	20806730
1976-77	9657559	32448399	31164175	70883231	20479736
1977-78	8989153	41879896	31670536	66875830	20291130
1978-79	9017488	38931217	31634100	65335072	18836348
1979-80	8415595	38699000	32339691	58011015	17530504
1980-81	8008929	38961274	30318202	55172033	18436905
1981-82	8024288	42215387	33381205	55979160	20177023
1982-83	8453089	45506386	33271710	54252636	22822783
1983-84	8859418	51987374	35958889	54400241	24798448
1984-85	9298721	58374951	37270179	56834839	30069317
1985-86	9822167	63602227	33922376	57566662	29017398
1986-87	11323659	66850517	35284733	60687470	27033347
1987-88	14721407	76011466	35678636	64635931	31974868
1988-89	13955237	82145318	38420807	67373729	34748794
1989-90	15650242	84953628	40235838	71571868	37814215

*From *Financial Data for School Districts*, State Comptroller of NY

date of the first offering of these services has not been determined.

Suffolk 1 had the slowest budget growth rate of the BOCES compared, although the total expenditures increased 3.5 times the 1966-67 levels by 1989-90. Suffolk 3, located on the western end of Suffolk County, is the median spender with its expenditures tripling during the time period studied.

Westchester County was selected as a comparison to Long Island because of its proximity to New York City and because it resembles Long Island in the metropolitan area. Westchester 2 was reported because there were many data points missing for Westchester 1. Westchester 2 expenditures placed it above Suffolk 1. Westchester showed its fastest period of expenditure growth beginning in 1980.

Examining the expenditure trends of the five BOCES together, it is interesting to note that all exhibited a slight dip around 1980, some more gradual than others. Following this period, all of the BOCES expenditures grew faster than the rate of inflation. This portion of the graph might reflect the initial budgetary shocks from Reagan's first year in office, and the subsequent growth could reflect the strength of regional economic growth or the increased responsibility of BOCES as implementing agencies for new or expanded governmental programs.

Major Revenue Components

Utilizing additional data provided in the Comptroller's reports, further analysis was conducted on the source of BOCES revenues. Three components were examined including charges to component school districts, and State and Federal aid. The revenue sources were compared with the trends in expenditure growth to detect differences between the administration of each BOCES.

Examining the three different revenue components to Nassau County expenditures is found in Figure 8-15. As is true for all other BOCES, the largest component of Nassau's budget comes from charges

Figure 8-14 **Expenditure for Five BOCES 1964-1965 to 1989-1990**

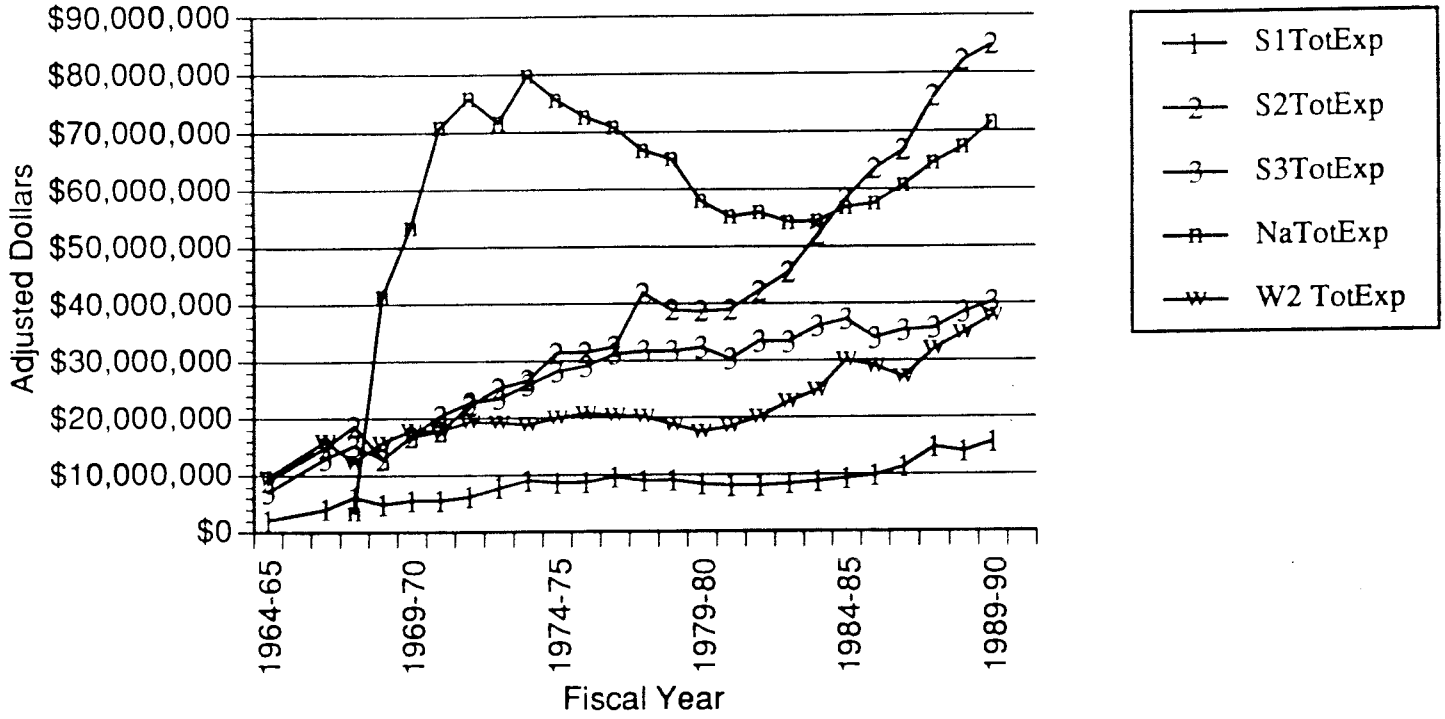
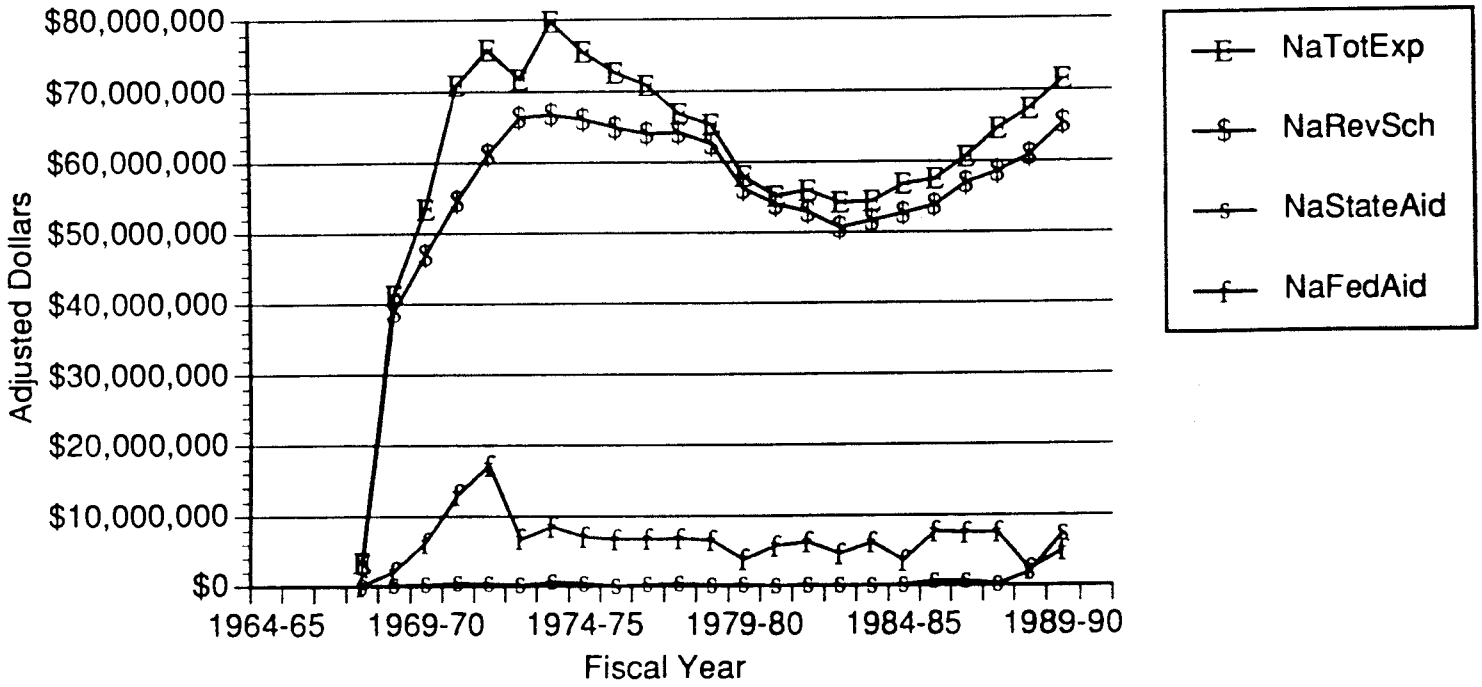


Figure 8-15 **Components of Nassau BOCES Revenue 1964-1965 to 1989-1990**



to its component school districts. The series average proportion of school district contributions to expenditures are provided in Table 8-37, which indicates Nassau collected the most from schools as a percentage of total expenditures.

TABLE 8-37
Average Proportion of BOCES Expenditures
1965-1990
Paid by Component School Districts

	Mean	*Standard Deviation*
Suffolk 1	77.9	9.6
Suffolk 2	81.8	9.5
Suffolk 3	88.1	10.8
Nassau	91.2	5.0
Westchester 2	69.9	17.2

At the beginning of the data series, Nassau did benefit from large increases in Federal aid, approaching $18 M in 1983 dollars. For most of the period analyzed, Federal aid to Nassau County amount to around $8 M per year. State aid amount to a relatively small portion of the total expenditures in Nassau, but in the last few years, it increased and has surpassed the Federal contribution.

In Suffolk 1, school district contributions made up the largest portion of total expenditures. The most interesting fact about the components of Suffolk 1 (Figure 8-16) is that state aid was virtually nil through 1983, and then increased to about $4 M in 1990, roughly 25% of its total expenditures. It appears that this is a peak of the aid level, and probably will not be going any higher. Federal aid has not been growing any faster than inflation for Suffolk 1.

While most of these graphs suggest that intergovernmental aid has been relatively constant over time, with occasional blips, the important thing to recognize is the Federal and State contributions, as a proportion of the budget, gets smaller as total expenditures increase. This should come as no great surprise, as the costs of intergovernmental mandates have been gradually shifted down to the local level.

The components for Suffolk 2 and 3 show a similar pattern as described earlier (Figures 8-17 and 8-18, but could be somewhat misleading because of the larger expenditure scale for BOCES 2. The school district contribution follows closely with the level of total expenditures. The largest contributions from Federal and State aid were at the beginning of the series. Unusually, there were six consecutive years, between 1980 and 1986, in which Suffolk 3 received no state aid at all.

Westchester's revenue from school districts noticeably departs from a close correspondence with total expenditures beginning around 1980 (Figure 8-7). The average school district proportion of total expenditures was the lowest of the BOCES studied (69.9%), but Westchester also exhibited the most fluctuation over time with the highest standard deviation, 17.2 percent (Table 8-37). The reasons for this departure have not been closely analyzed, but it suggests alternative revenue sources or deficit financing have been used more since 1980.

Some of these revenue alternatives could include use of reserve funds, one-shot sales of capital assets, or miscellaneous revenue sources (e.g., higher tuition, more charges to non-component school districts, etc.). A more detailed examination of Westchester could provide some of these answers. The levels of intergovernmental aid as a share of total expenditures is quite low, similar to other individual BOCES, but even less in terms of dollar amounts.

Examining the components for the three Suffolk BOCES combined (Figure 8-20), clearly indicate the relationships noted thus far: dramatic increases in total expenditures, (1990, Suffolk BOCES spent approximately $140 M adjusted); higher charges to school districts coincide with increases in BOCES expenditures; and, intergovernmental aid has been shrinking as a proportion of total expenditures. BOCES have effectively passed on the costs for its program expansion onto the schools. This is separate from the influence of any intergovernmental aid which may be applied to offset BOCES operating costs. The fees to school districts, for the most part, is adjusted to pay for the increase in total expenditures for each year.

Comparing county-level differences in BOCES charges to component districts (Figure 8-21), shows that Suffolk BOCES together charge component districts dramatically more than the other two counties. In fact, Suffolk County's three BOCES charge school districts nearly twice as much as Nassau, and six times that of Westchester, totalling nearly $120 M in 1990.

Comparing the countywide differences in the proportion of the budget financed by school districts in Figure 8-22, Nassau finances the largest proportion of its budget with school district revenues. Thus, while Nassau only charged school districts $60 M in 1990, half of what Suffolk charged, it made up a larger proportion of Nassau's total expenditures. Surprisingly, Westchester's charges to component districts fell below 60% in the last years studied, but with a smaller total budget, it is easier to offset higher fees to schools with relatively small alternative revenue sources. Suffolk BOCES charge its

Figure 8-16 **Components of Suffolk BOCES 1 Revenue 1964-1965 to 1989-1990**

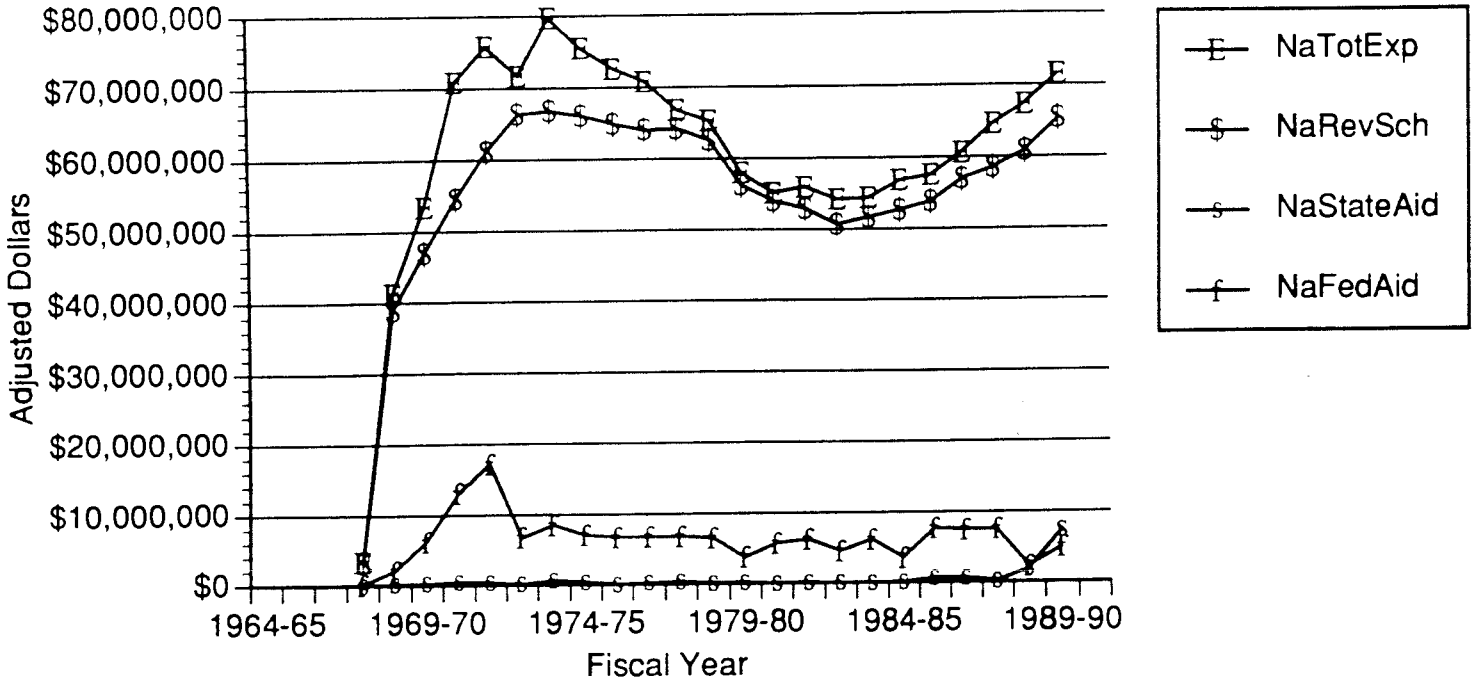


Figure 8-17 **Components of Suffolk BOCES 2 Revenue 1964-1965 to 1989-1990**

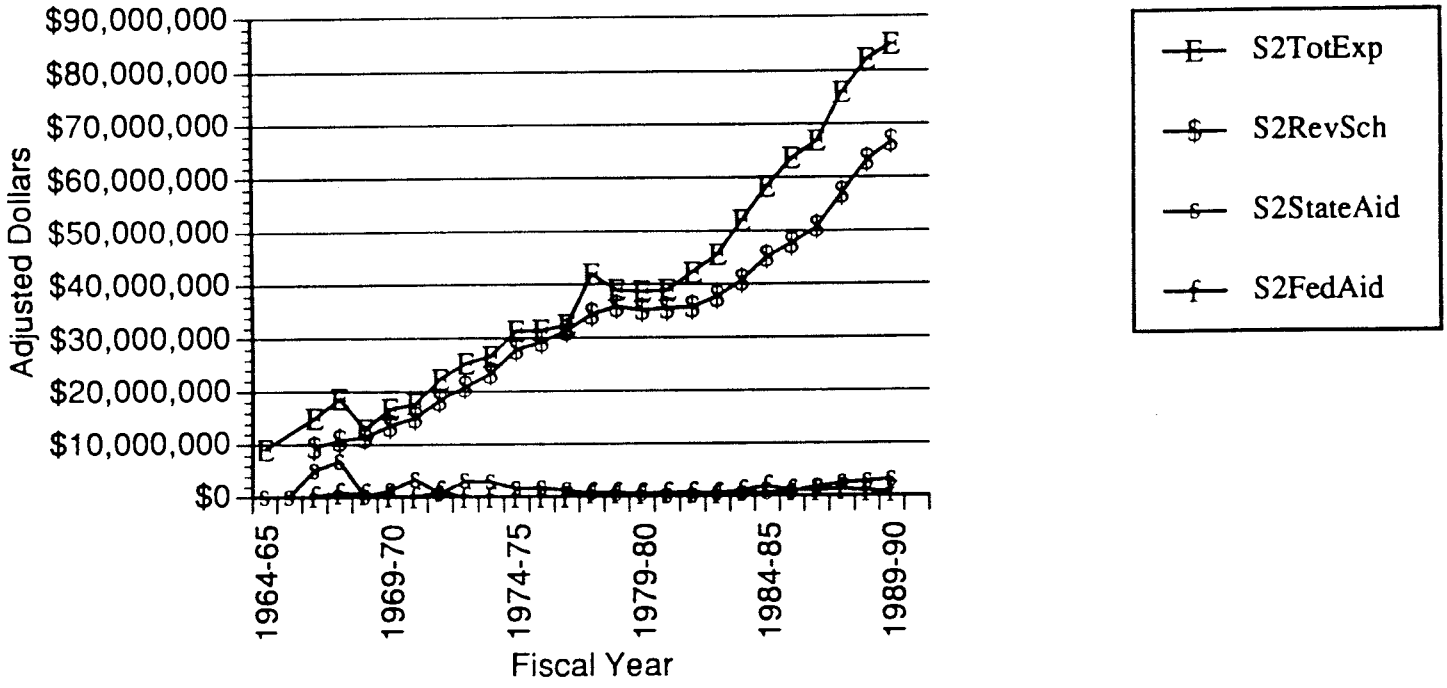


Figure 8-18 **Components of Suffolk BOCES 3 Revenue 1964-1965 to 1989-1990**

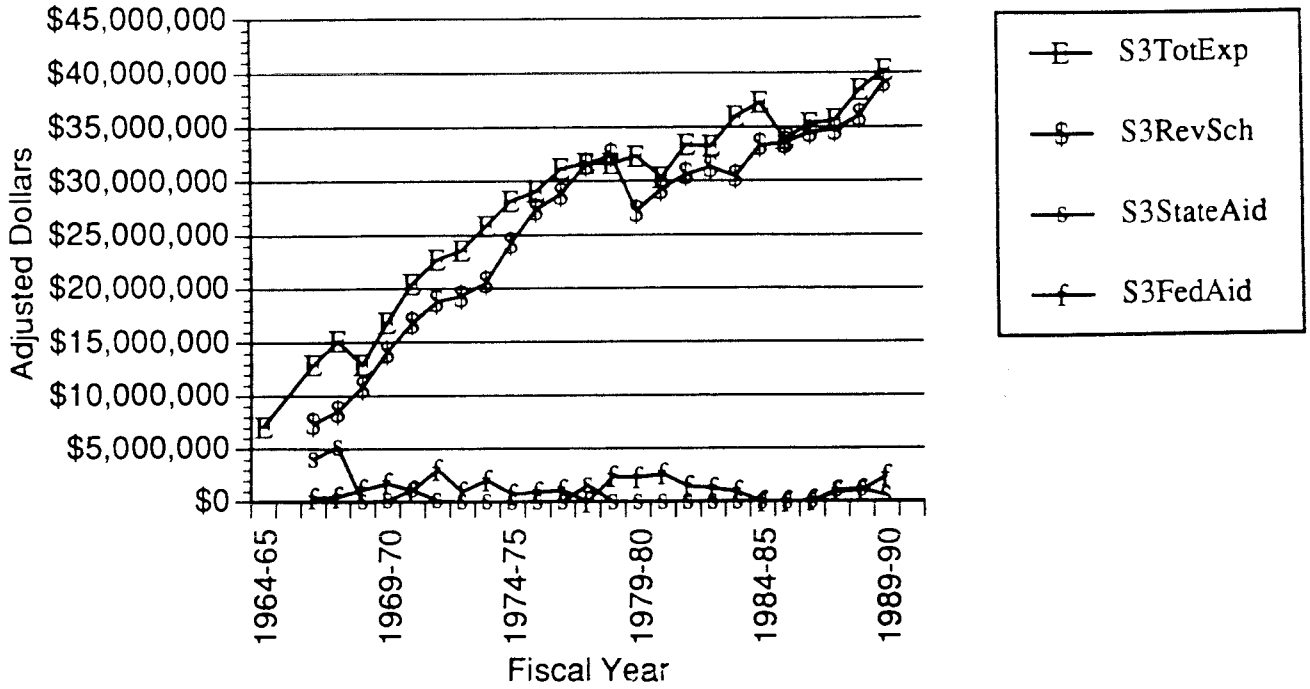


Figure 8-19 **Components of Westchester BOCES 2 Revenue 1964-1965 to 1989-1990**

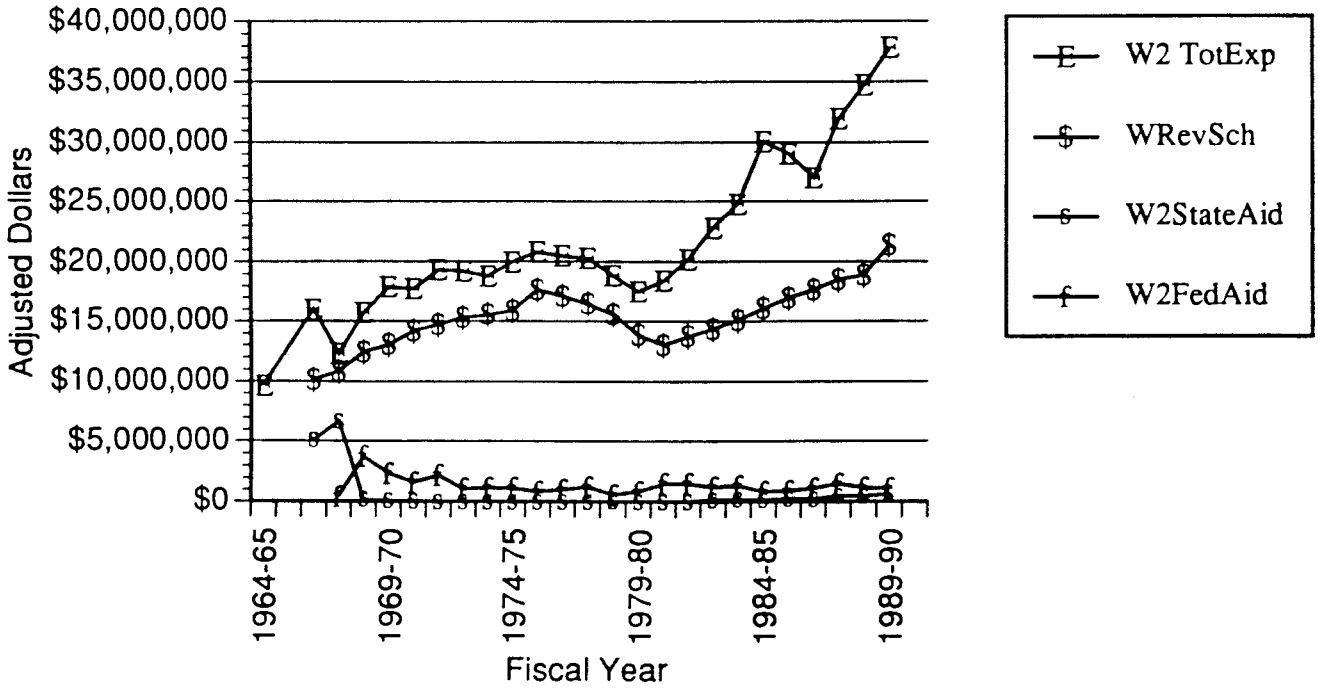


Figure 8-20 **Component School Expenditures as a Percentage of Total Expenditures 1964-1965 to 1989-1990**

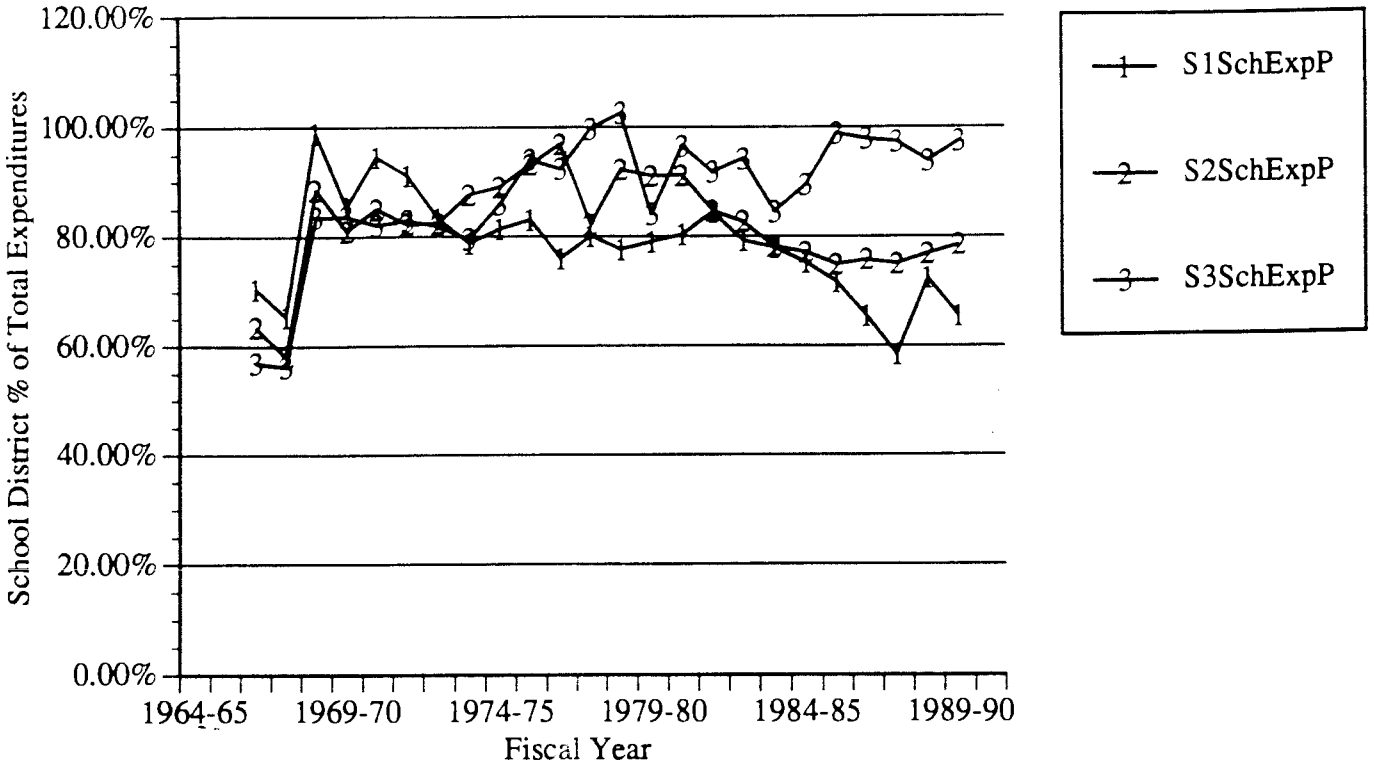


Figure 8-21 **County Comparison of Component School District Charges 1964-1965 to 1989-1990**

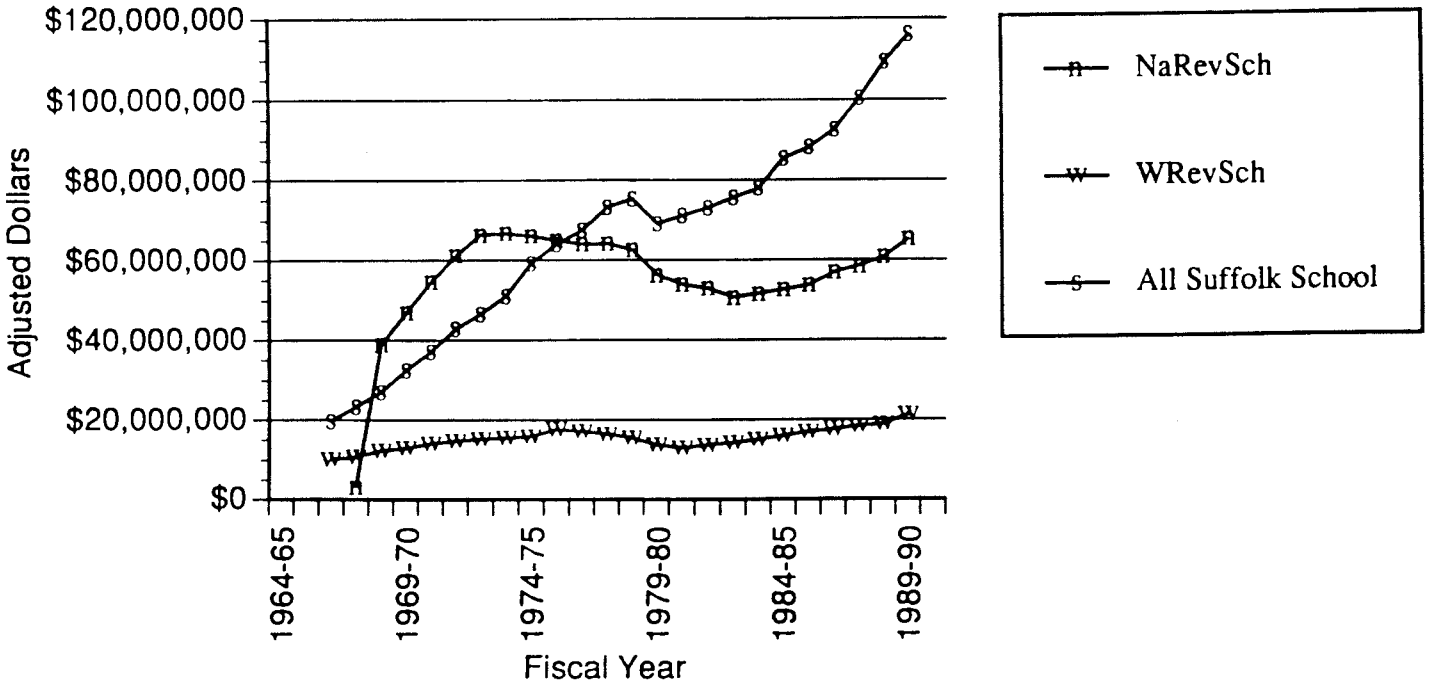
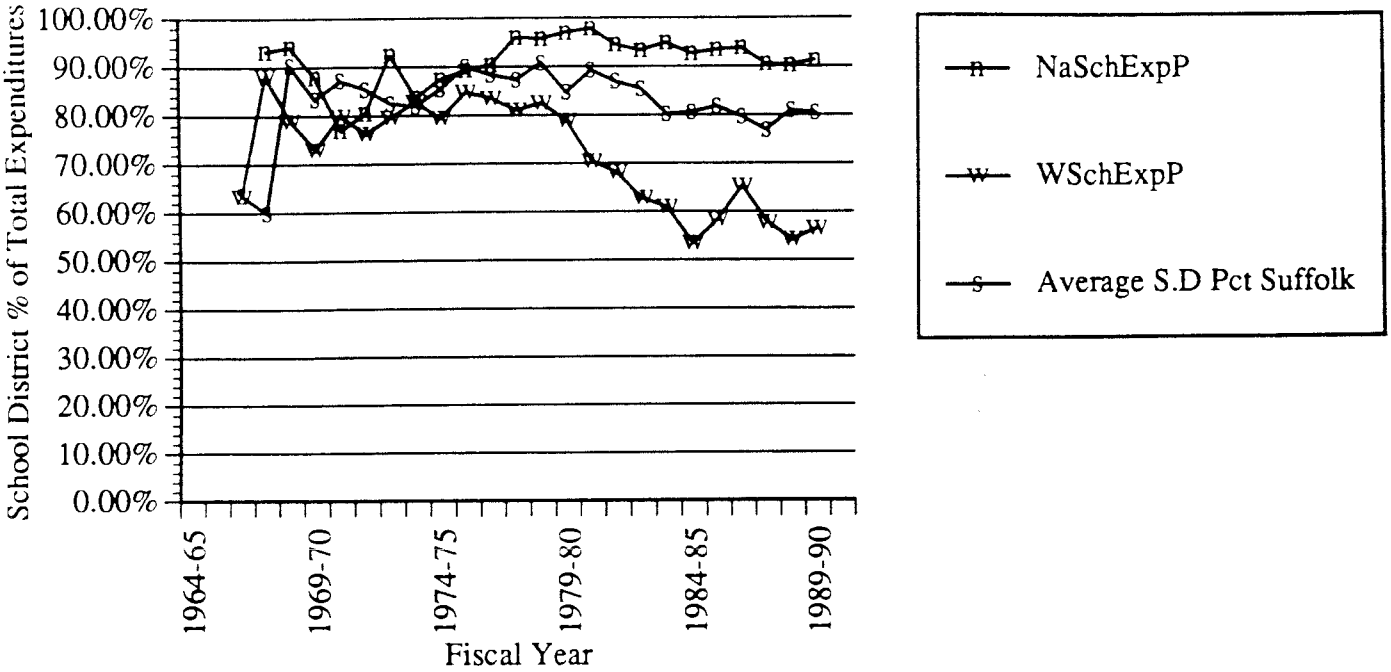


Figure 8-22 **Percentage of Total Expenditures Paid by School Districts by BOCES 1964-1965 to 1989-1990**



school districts nearly 80% of the total level of expenditures.

Further analysis of each Suffolk BOCES indicates that some information is lost by grouping them together. BOCES 3 charged its components the largest share of its total expenditures, with one year during the 1970s, collecting more from school districts than it spent. Recently, Suffolk 3 has been charging components nearly 100% of its total expenditures. Prior to 1983, Suffolk 2 charged more than 80% of total expenditures, but recently has hovered just below the 80% mark. Suffolk 1 charges somewhat less than BOCES 2.

Actual dollar amount of charges to components are contained in Figure 8-23. The growth of BOCES 2 charges has increased consistently over the series, its 1990 charges to components totalled nearly $70 M. Through 1978, BOCES 3 raised nearly the same amount as BOCES 2, but afterward BOCES 2 increased its charges faster. BOCES 3 raised a total of $40 M. in 1990 from school districts. The absence of growth in Suffolk 1 over the time series is somewhat striking given the growth of the other two. Total revenues raised by school districts amounted to $10 M. in 1990.

Whether the component districts utilizing these services are bearing the full cost of the increase in programs cannot be determined, without examining individual school district budgets.

It has been suggested that some of the fluctuation in BOCES expenditures was made possible by the availability or success in obtaining aid from the Federal and State governments, although aid has been shown to be a relatively small component of revenues. There are differences in the grantsmanship ability of some administrators as clearly demonstrated by the amount of State and Federal aid each BOCES received. The level of State and Federal Aid going to BOCES fluctuated quite a bit over time (See Figures 8-24 and 8-25).

The levels were compared on a county basis primarily to determine the differences between Suffolk and Nassau. The most startling observation concerning Federal aid was the massive infusion of Federal aid to Nassau County in the first five years of its existence, and its ability to largely keep receiving it. Nassau County clearly outdid Suffolk's success in attracting Federal monies, with only two years dropping to a level which matched Suffolk. Westchester barely received any money from the Federal government, in comparison, averaging about $1 M. per year.

Figure 8-23 **Suffolk BOCES Charges to Component Districts**

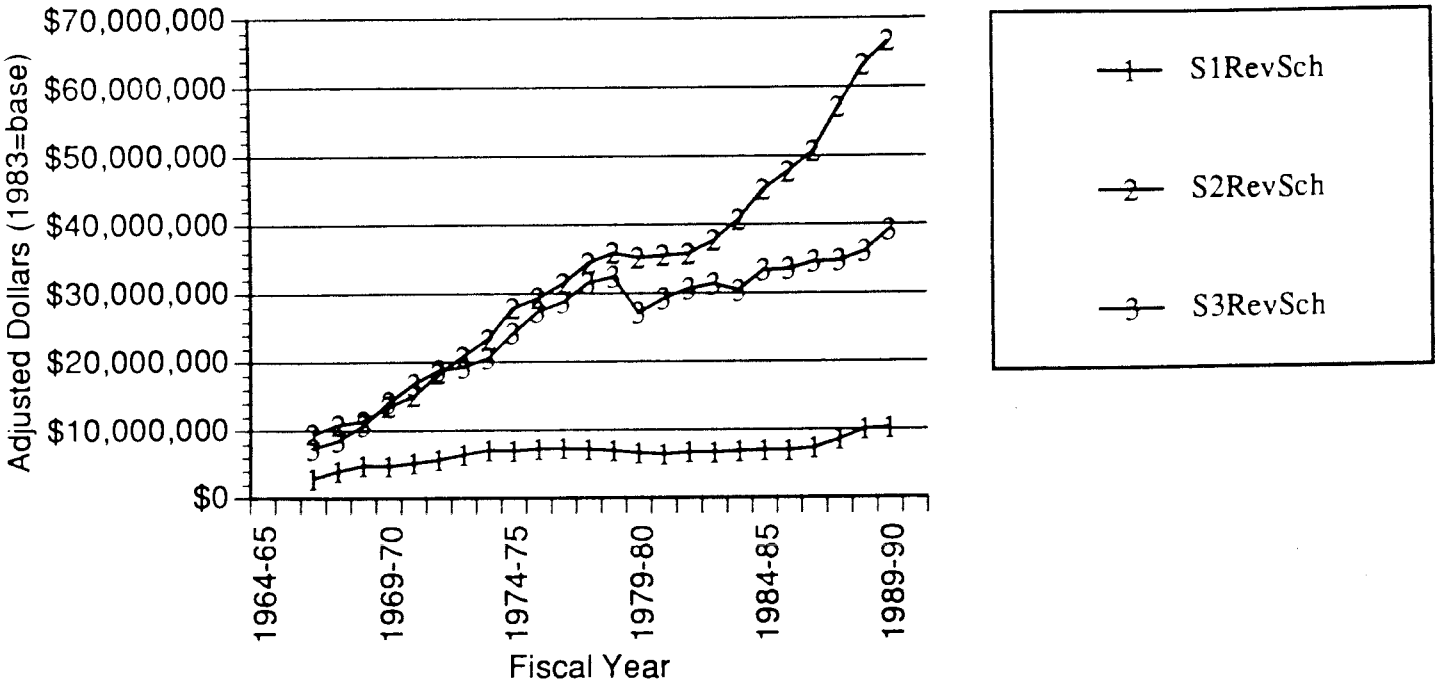


Figure 8-24 **Federal Aid by BOCES 1964-1965 to 1989-1990**

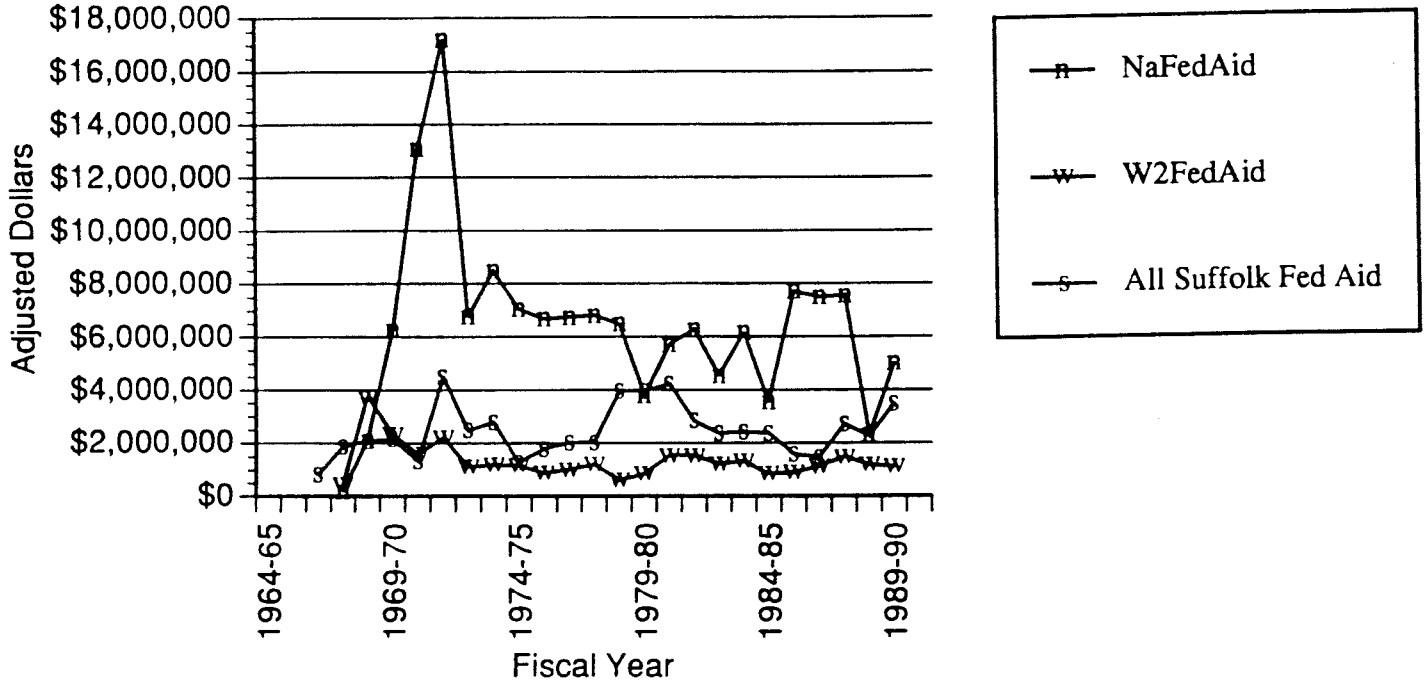
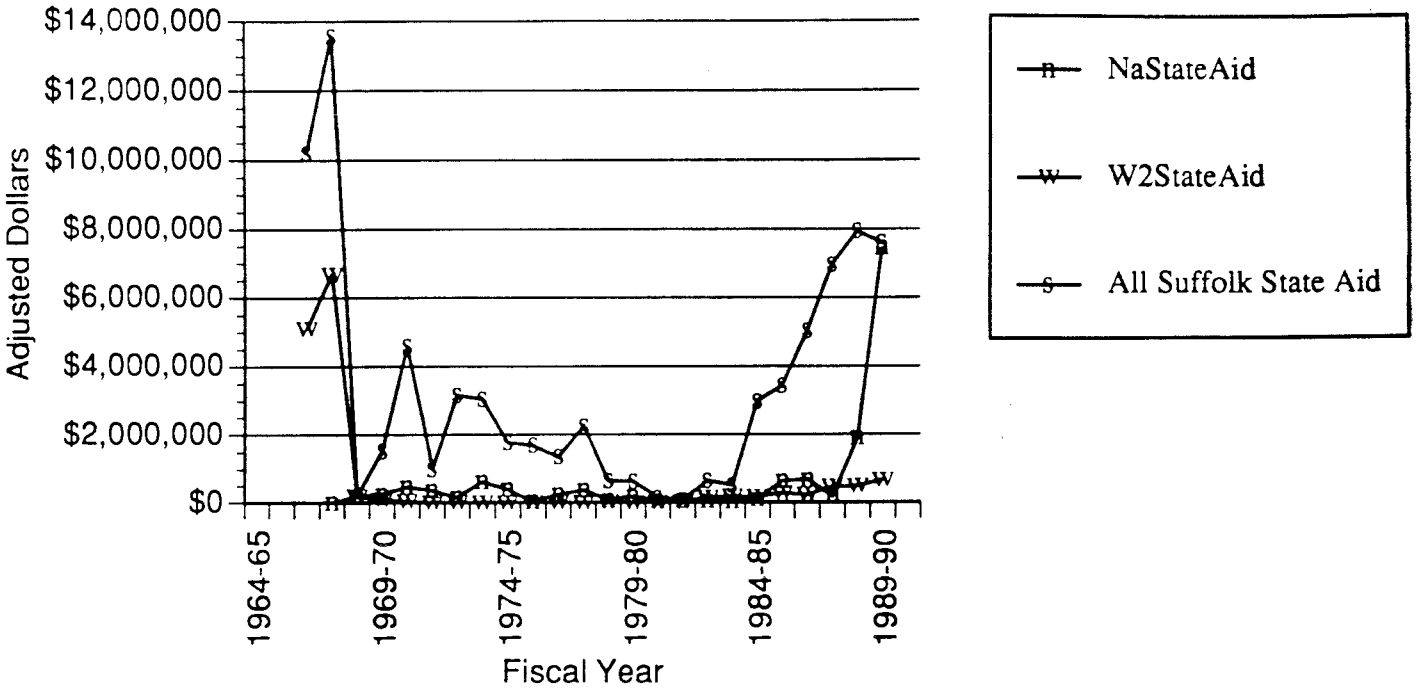


Figure 8-25 **State Aid by BOCES 1964-1965 to 1989-1990**



State aid presents somewhat of a different picture with Suffolk taking a larger share than Nassau. Most recently, since 1983, state aid to Suffolk has grown well beyond the consumer price index. Nassau received very little throughout the series, until the last two years of the study, in which it received about the same amount as in the three Suffolk BOCES, approximately $8 M. The increase in Nassau state aid could be partially because of the $6M. cut in Federal aid between 1987-88 to 1988-89, a 75% drop in one year. The most startling point is the insignificant amount of aid that Westchester receives. After receiving nearly $6 M. in the late 60s, it got zero aid from the state in many of the years reported, never getting more than $500,000.

Total aid received by the counties, combining State and Federal aid is shown in Figure 8-26. Nassau County received more aid than all Suffolk BOCES combined in most years prior to 1986, but Suffolk has recently increased the total aid it receives. The last years measured Nassau increased its aid from $4 M to $12 M. in just one year. This placed it somewhat higher than Suffolk's total of $11 M. The consistence of aid patterns cannot assure Nassau will retain its lead in getting more aid than Suffolk. As indicated by the separate aid charts, Westchester does not get the same amount of aid, about $2 M. in recent years.

Comparing the level of aid received by each of Suffolk BOCES indicates somewhat of an erratic pattern (Figures 8-27 and 8-28). As for State aid, BOCES 2 received the most from 1965 until about 1983, with one exception in 1977. Today Suffolk 2 gets about $3 M. in adjusted dollars. Since 1983, Suffolk 1 has received the largest amount of money from the state ($4 M. in 1990). The figure indicates that Suffolk 3 has not been faring very well in attracting money from Albany. The amount of Federal aid received by the three Suffolk BOCES indicates that Suffolk 3 has done a better job than the other two for a large part of the series, but its success comes in spurts. The most recent year placed Suffolk 3 well ahead of 2 and 1.

Administration Expenditures

Administration is reported as two different components in the Comptroller's reports, general costs and payments to the Dormitory Authority. Primarily because Nassau County does not report separate payments to the Dormitory Authority, it was necessary to

Figure 8-26 **County Comparison of Total Aid by BOCES 1964-1965 to 1989-1990**

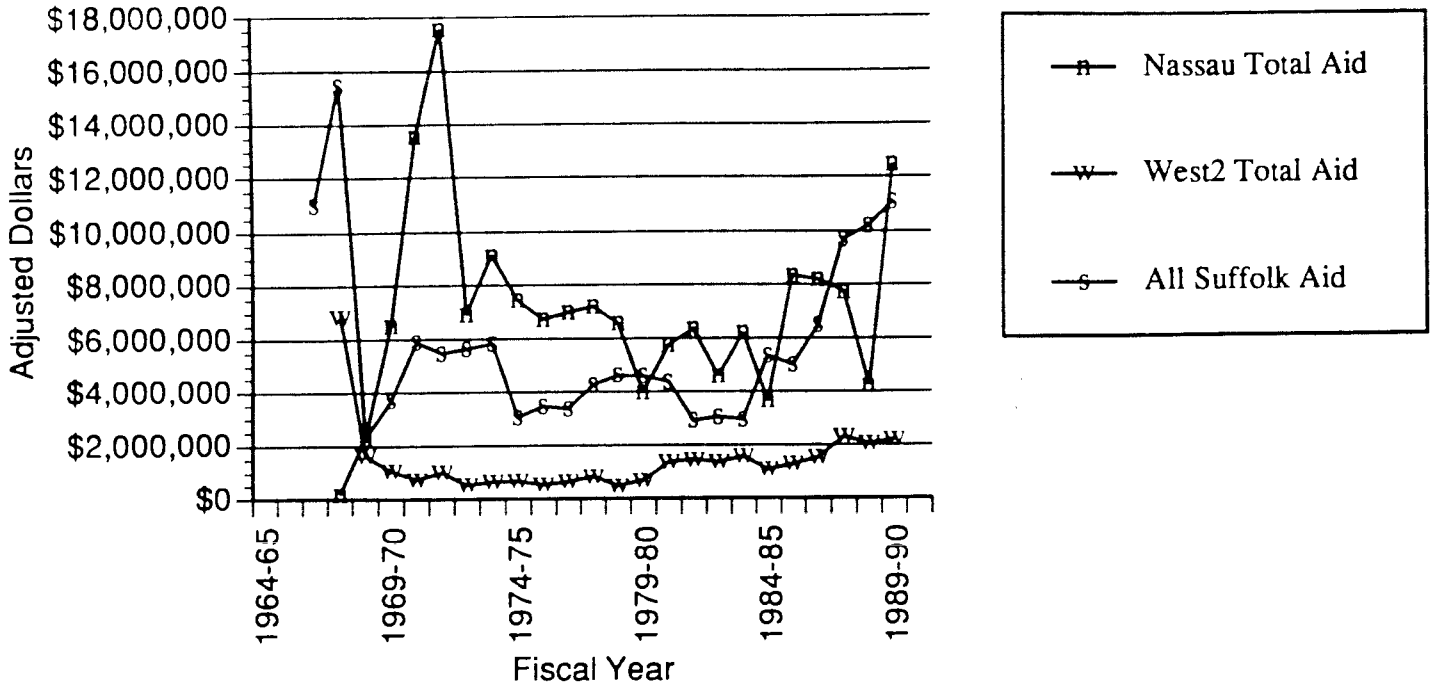


Figure 8-27 **Federal Aid by BOCES, Suffolk County 1964-1965 to 1989-1990**

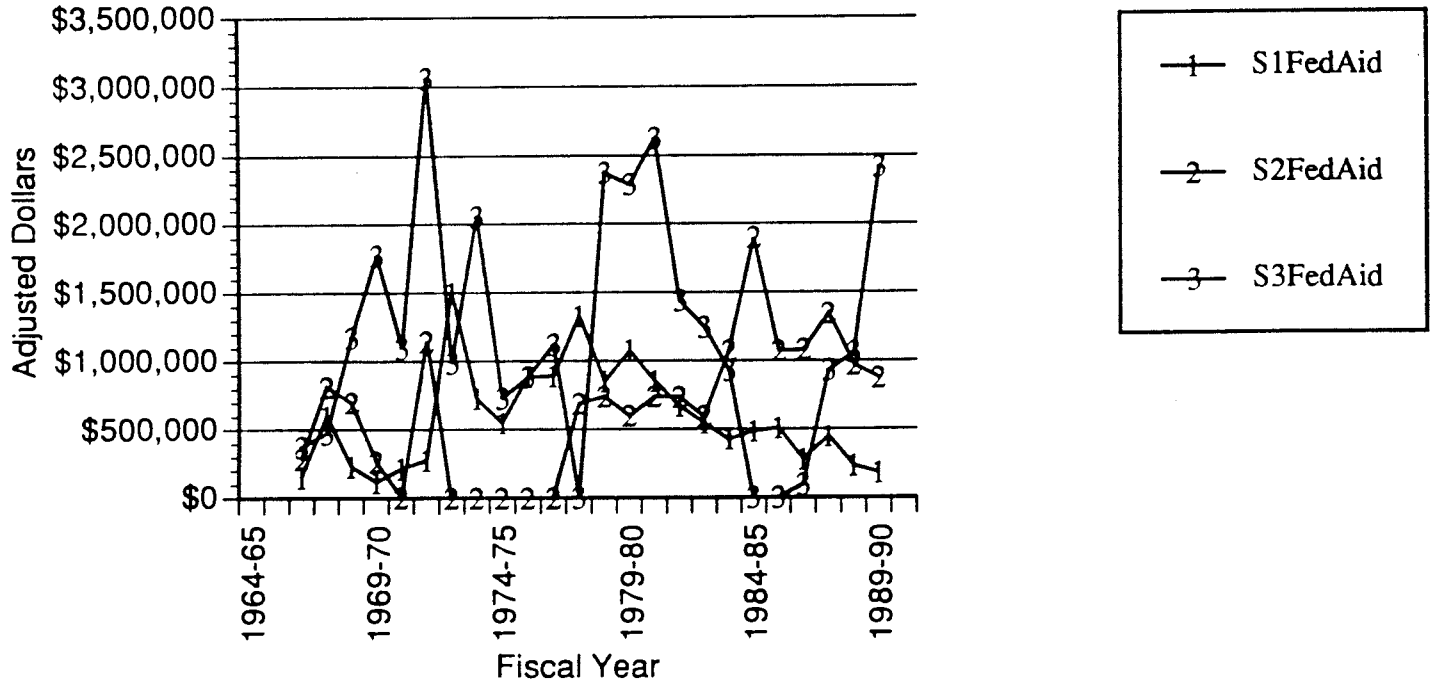
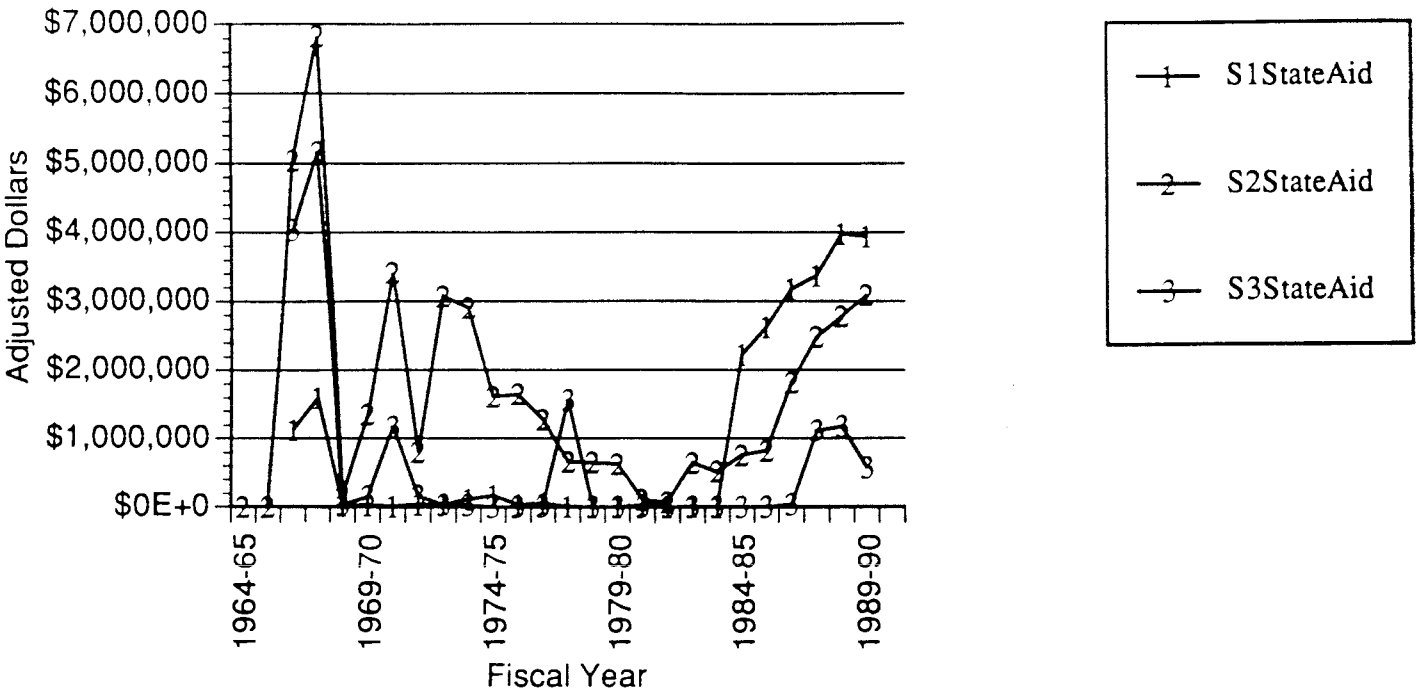


Figure 8-28 State Aid by BOCES. Suffolk County 1964-1965 to 1989-1990



add both components in each year for accurate comparison.

Administrative costs were examined both in adjusted dollars as well as a proportion of total expenditures. As a proportion of total revenues, county wide comparisons are presented in Figure 8-29. Over most of the period, the percentage of total expenditures for administration ranged from 7% to 16%. Nassau county showed the least consistency in the proportion spent on administration, dramatically dropping down to 3% of the budget in 1977 and another drop in 1985. Nassau is shown to spend a larger proportion of its budget on administration than the other two counties, spending between 14% and 16% in recent years. Suffolk shows a peak of administration in 1977, and gradual declines ever since. The current proportion is about 11% of its total expenditures. Westchester spent the lowest proportion of its budget on administration, around 8%, but in the last year shown, it dropped from 9 to 5%.

Administration costs in adjusted dollars (Figure 8-30) indicates that Suffolk County spends considerably more to operate three BOCES than is spent by either Nassau or Westchester. Suffolk has spent at least $2 M. more than Nassau County in administrative costs every hear since 1977, which was the peak difference between the two-totalling more than $10 M. The total cost of administration for Suffolk reached $15 M. in 1990 and the trend suggests it will continue to increase. Nassau spent just under $10 M., and Westchester $2 M. in the same year.

Examining the proportion of the budget devoted to administration for individual BOCES in Suffolk is presented in Figure 8-31 and 8-32. Suffolk 1 spent the largest proportion on administration for most of the period between 1966-90. This proportion went as high as 23% in the late 60s, and was about 16-17% for most of the late 70s through 1986. Only within the last two years has this proportion not been the highest of the three, with Suffolk 3 having the largest proportion spent on administration in 1990. Suffolk 2 has steadily reduced the proportion of its budget spent on administration in practically every year since 1977. It currently comprises approximately 8 percent of total expenditures.

Figure 8-29 **County-Wide Comparison of BOCES Administration 1964-1965 to 1989-1990**

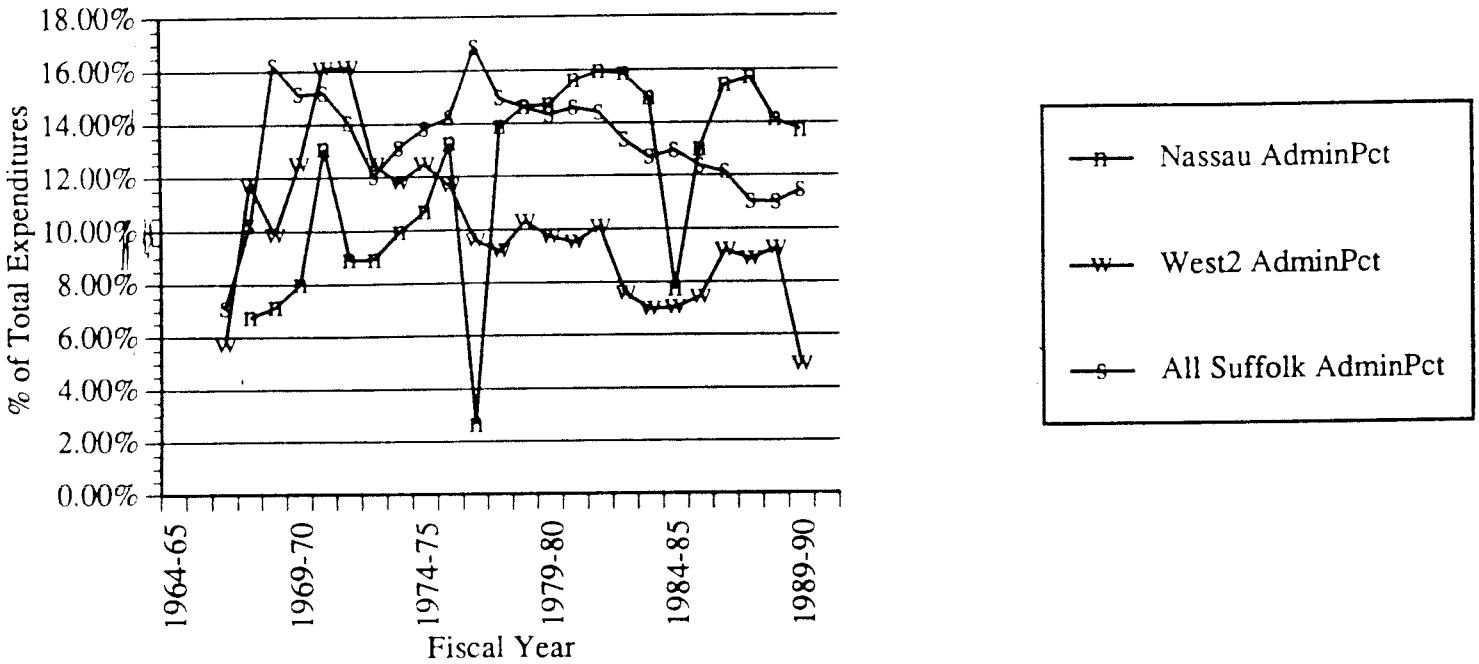


Figure 8-30 **County comparison of Total Aministrative Costs 1964-1965 to 1989-1990**

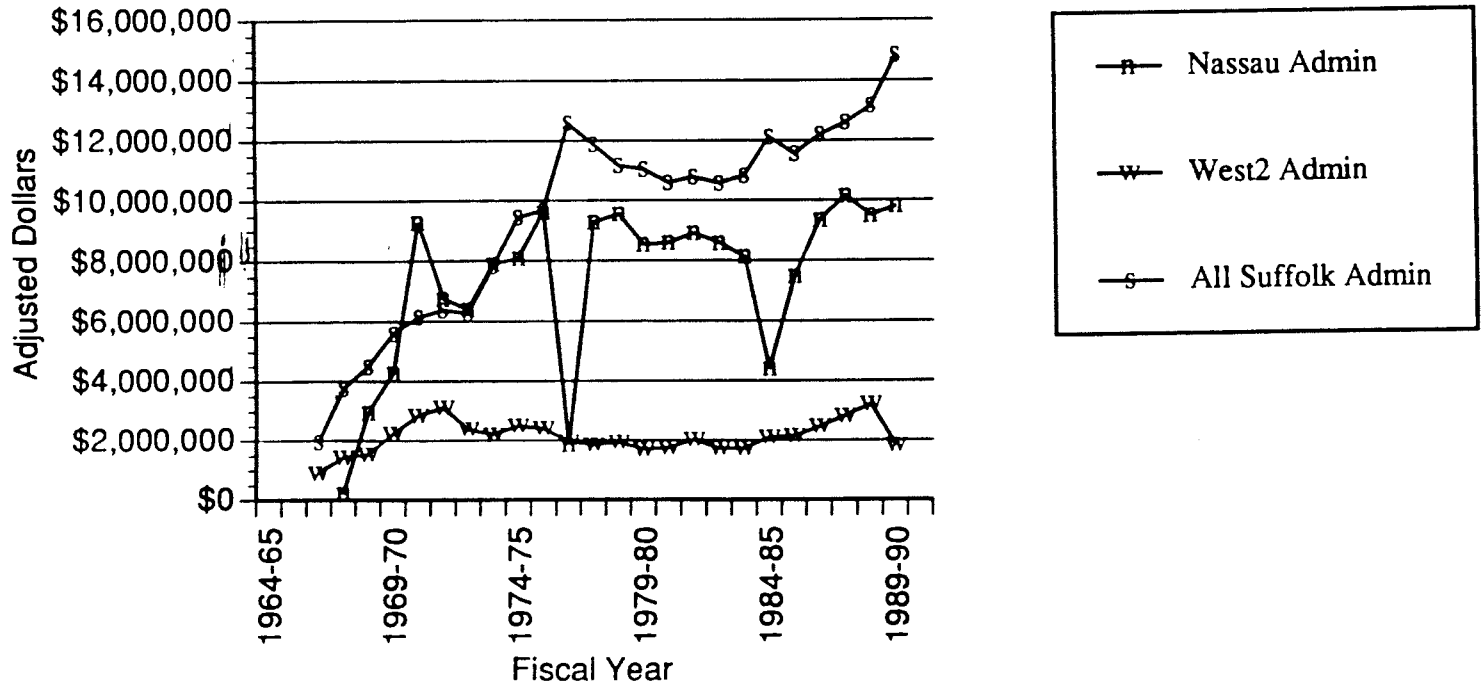


Figure 8-31 **Suffolk County BOCES Administration Percentage of Total Expenditures 1964-1965 to 1989-1990**

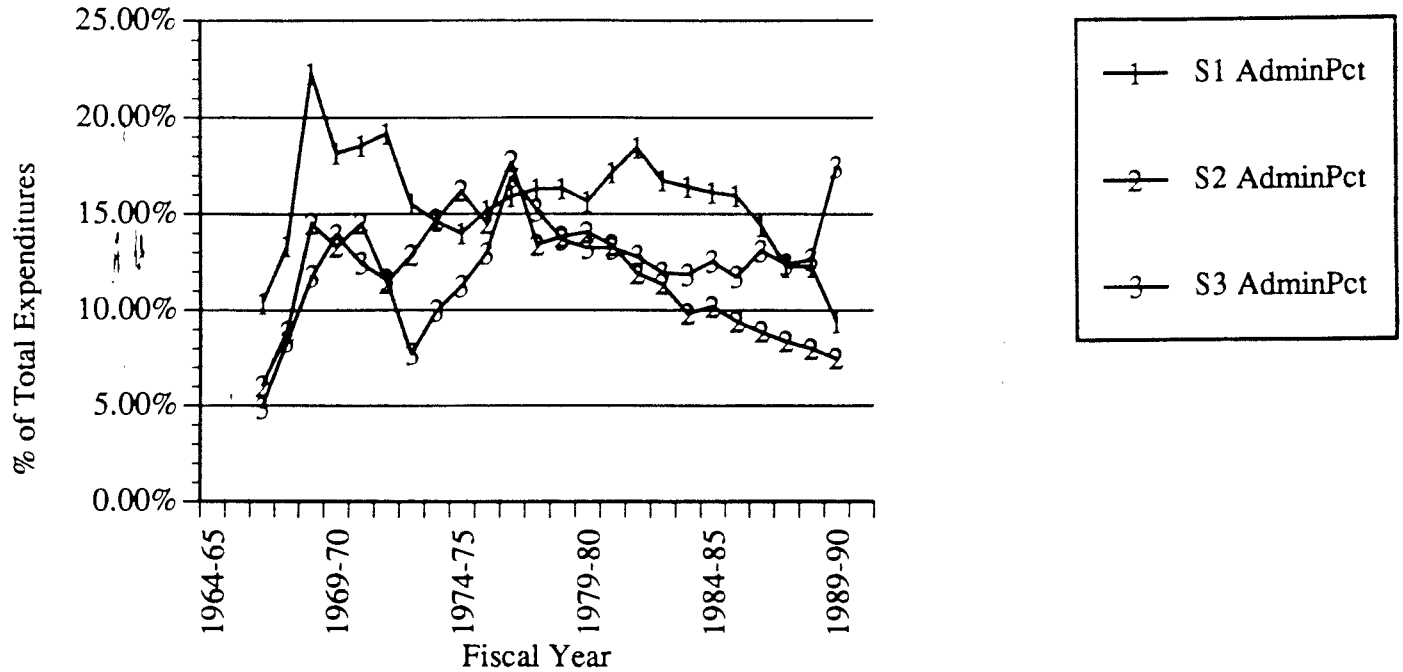
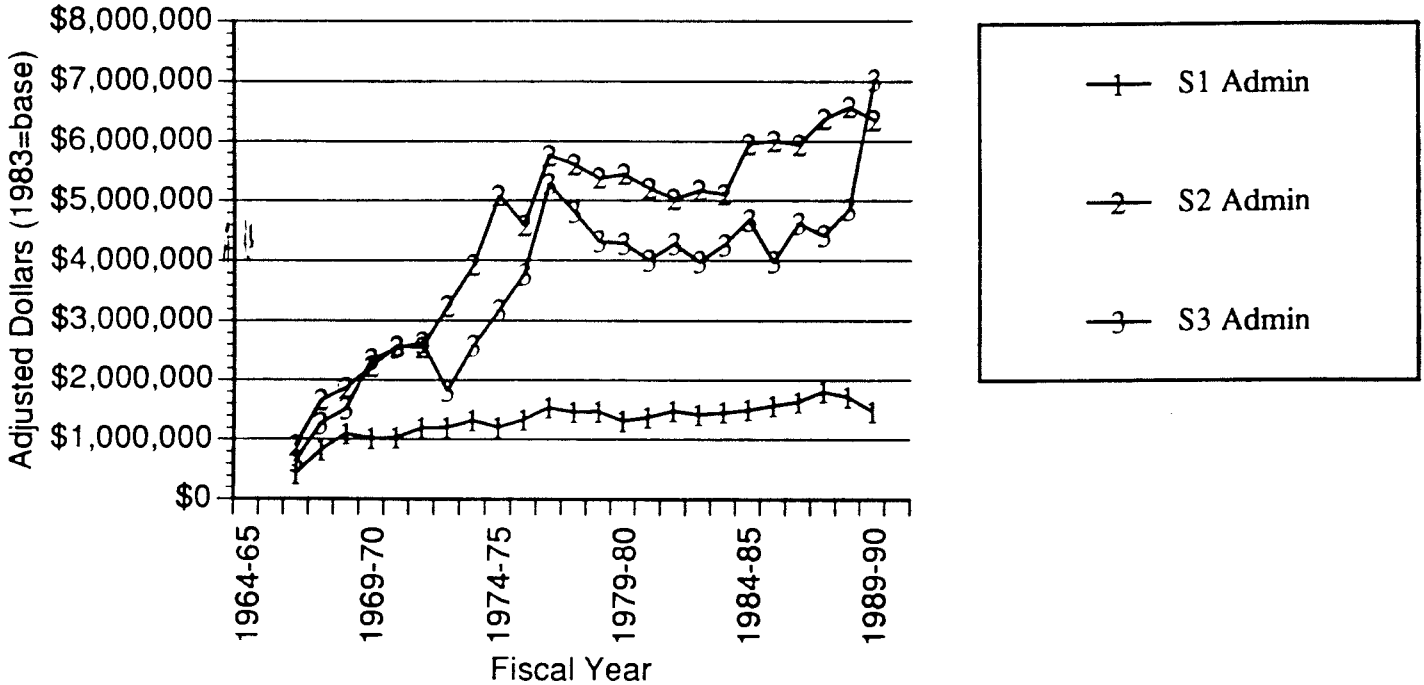


Figure 8-32 **Suffolk County Administrative Cost Comparison 1964-1965 to 1989-1990**



For this analysis, the program service numbers were broken down using the program service categories as a guide. The following categories were established:

- Administration
- Handicapped Education
- Itinerant Services
- General Education
- Support Services

The categories were established as such primarily to distinguish between "instructional" and "non-instructional" programs. Handicapped Education, Itinerant Services, and General Education programs are primarily instructional programs for students, while Administration and Support Services are primarily "non-instructional" programs.

In determining the costs of BOCES programs the entry on COSER forms for revenues were used rather than expenditures. The two do not always balance because BOCES are permitted to use a common or pooled per pupil charge for a series of services. Revenues and expenditures must be balanced for the entire series, but not for the individual COSERs. Therefore, on a COSER by COSER basis, more revenues accurately reflect service costs.

Central Administration

The costs of the central administration include all the administrative costs of running BOCES center-based operations, including the rental of facilities, and any bonded debt due to construction.

- Board of Education
- District Superintendent
- General Cost of Administration
- Central Support
- Planning
- Undistributed
- Rental
- Dormitory
- Bond Trustee Fee
- Interest on Revenue Notes

Suffolk BOCES 1 has central administration costs of approximately $2.7 million or 18.2 percent of total costs. Suffolk BOCES 2 in Suffolk has almost $10.1 million in central administrative costs, or 9.7 percent of total revenues. Suffolk BOCES 3 has central administration costs of $11.1 million or 16.2 percent of total cost. Nassau BOCES 1 has central administration costs of $15.8 million or approximately 14.9 percent of its total costs (see Table 8-38).

While Suffolk BOCES 2 appears to have achieved remarkable efficiencies in administrative costs, a closer look reveals that this may not be the case. Suffolk BOCES 2 breaks out its administrative costs for Handicapped Educational programs in the 4010 and 4020 activity codes. Suffolk BOCES 1 and 3 have failed to do this. When these costs are added to BOCES 2 central administration costs the result is much more consistent with the other two Suffolk BOCES. Suffolk BOCES 2 shows administrative costs of approximately $19.5 million or 18.6 percent of its total costs. Nassau BOCES 1 also breaks out its Special Education and General Education administrative costs and other "internal services" costs which bring its administrative costs to approximately $25.3 million or 24 percent of total costs. Whether Suffolk BOCES 1 and 3 have included all administrative costs in the central administration COSER has not been made clear, and it is quite possible that their administrative costs are actually a much larger percentage of their total costs than is here indicated.

Because the BOCES do not consistently break out the administrative costs associated with each program or program area, it is virtually impossible to determine the full extent of administrative costs for BOCES programs. As mentioned before, the BOCES could report administrative charges by activity code, where the "10" and "20" codes are for supervision and support (e.g. 3010 = Occupational Education Supervision, 3020 = Occ. Ed. Support Services, 4010 = Spec. Ed. Supervision, 4020 = Special Ed. Inst. Support, etc.) or through the program service numbers, where activities which are operated solely to serve BOCES program needs through fund transfers without external revenues are reported. Here additional COSERs may be filed for each distinct activity (i.e. Handicapped Support Services, Handicapped Administration and Supervision, Occupational Administration and Supervision).

Occupational Education

All three BOCES supervisory districts in Suffolk offer programs to serve the occupational needs of youth and adults entering the labor force with various capabilities. There are only two activity codes for Occupational Education (000-0001), one for school age students and one for adults. None of the BOCES on Long Island utilize both of these activity codes so that school age services could be distinguished from adult services.

Suffolk BOCES 1 had Occupational Education costs of approximately $2.5 million or 16.8 percent, of total costs. Suffolk BOCES 2 had Occupational

Education costs of approximately $11.9 million or 11.3 percent of total costs. Suffolk BOCES 3 had Occupational Educational Costs of approximately $10.3 million or 15.2 percent of total costs. Nassau BOCES 1 had Occupational Educational Costs of approximately $12.1 million or 11.4 percent of total costs (see Table 8-38).

TABLE 8-38
BOCES Cost Breakdown
Based on 1991/1992 COSERs (Percentage)

Category	*Suffolk 1*	*Suffolk 2*	*Suffolk 3*	*Nassau 1*
Cent. Admin.	18.2	9.7	16.2	14.9
Occ. Ed.	16.9	11.3	15.2	11.4
Hand. Ed.	39.8	45.6	51.1	49.4
General Ed.	11.0	4.7	6.0	6.8
Support Services	10.5	26.5	10.0	16.8
Total	100.0	100.0	100.0	100.0

Because programs are not standardized between BOCES and because BOCES supervisory districts do not use a uniform basis for charge, it is difficult to compare program costs effectively between BOCES with the data available on COSERs. BOCES can determine for themselves from the following options which Basis for Charge they want to use.

a. Percent- charges are based on the proportion of total service in which each user participates.

b. RWADA- charges are based on total service budget divided by student enrollment or attendance in user districts.

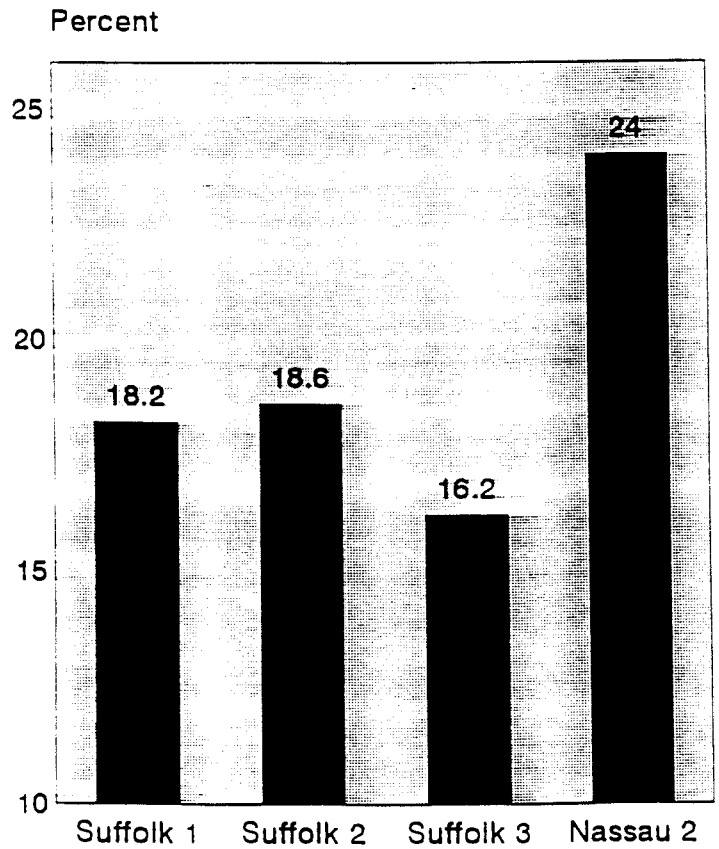
c. Combined Rate- charges are based on several activities within a service which are combined to establish a single cost base from which users are charged for the service.

d. FTE- charge is the full time equivalent of personnel providing service to the user.

e. Per Pupil or Unit-fixed per pupil or per unit charge.

Moreover, there is no mechanism to ensure that BOCES fill out COSER forms completely or correctly. Hence, the number of pupils served under each COSER are not reported accurately or consistently, making per pupil costs impossible to determine. Nevertheless, it is possible to determine the number of school districts that request a particular service from a BOCES.

Chart 8-33 **BOCES Administrative Costs (As a Percent of Total Costs 1991-1992 COSER Information)**



Handicapped Education

All the Suffolk BOCES offer a full range of educational services for handicapped students, pre-school youngsters, and adults. Because of changes in the federal and state laws governing handicapped educational services this has become a large portion of BOCES costs.

Suffolk BOCES 1 had Handicapped Education costs of approximately $5.9 million or almost 40 percent of total costs. Suffolk BOCES 2 had Handicapped Education costs of approximately $47.7 million or 45.6 percent of total costs. Suffolk BOCES 3 had Handicapped Education costs of approximately $34.8 million or 51.1 percent of total costs. Nassau BOCES 1 had Handicapped Education costs of approximately $52.1 million or 49.4 percent of total costs (see Table 8-38). The amount of school districts that have requested the major handicapped services indicates that there is almost 100 percent participation by school districts in the major BOCES handicapped services.

Itinerant Services

Closely related to Handicapped Education services are itinerant services, in which BOCES personnel function as part-time staff in two or more school districts. BOCES is responsible for hiring and supervising the employment of the staff person and the school district is responsible for setting and monitoring the program parameters within which the staff person will operate.

Suffolk BOCES 1 had Itinerant service costs of approximately $535,991 or 3.6 percent of total costs. Suffolk BOCES 2 had Itinerant service costs of approximately $2.3 million or 2.2 percent of its total costs. Suffolk BOCES 3 had Itinerant service costs of approximately $999,436 or 1.5 percent of total expenditures. Nassau BOCES 1 had Itinerant service costs of approximately $544,645 or 0.5 percent of total costs (see Table 8-38).

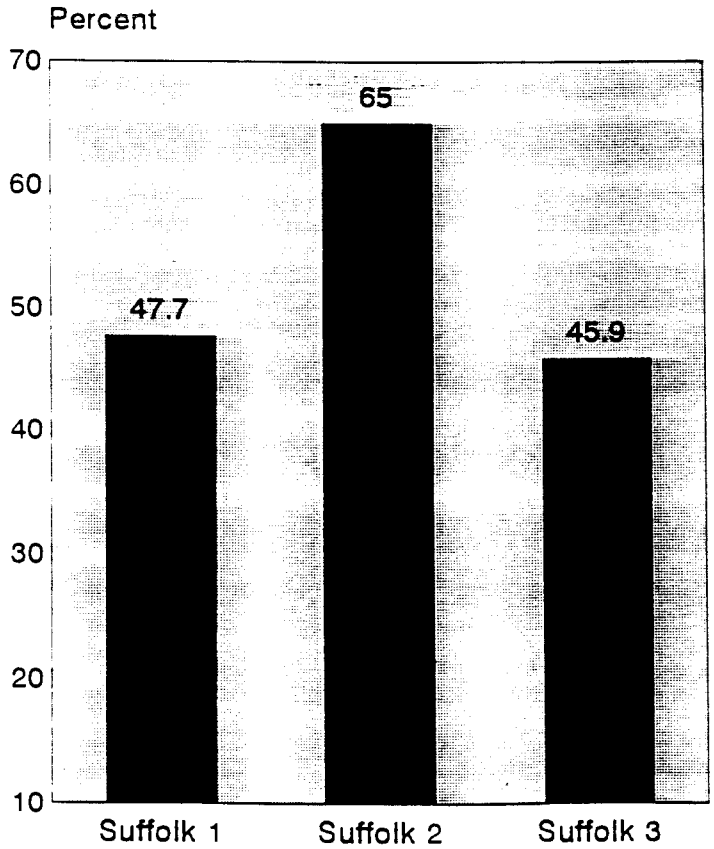
Itinerant services appear to be far less utilized by the school districts then the center-based BOCES services. In Suffolk BOCES 1, a school psychologist itinerant program was the most widely utilized itinerant services with 17 out of 27 component school districts requesting the service, but 6 districts or less requested the remaining 7 itinerant services. In Suffolk BOCES 2, out of 13 itinerant services, 7 itinerant services were requested by only 3 or fewer school districts. In Suffolk BOCES 3, 4 out of the 5 itinerant services offered were requested by only 2 or fewer school districts out of 18 component districts.

General Education

BOCES have a variety of General Education programs: education of gifted and talented students; en-

Chart 8-34

BOCES Support Services COSERS
(As a Percent of Total COSERs
1991-1992 COSER Information)



vironmental education; bi-lingual education; driver education; high school equivalency; arts in education; advanced social studies, etc.

Suffolk BOCES 1 has General Education costs of approximately $1.7 million or 11.0 percent of total costs. Suffolk BOCES 2 has General Education costs of approximately $4.9 million or 4.7 percent of total costs. Suffolk BOCES 3 has General Education costs of approximately $4.1 million or 6 percent of total costs. Nassau BOCES 1 has General Education costs of approximately $7.2 million or 6.8 percent of total costs (see chart 1).

In Suffolk BOCES 1 General Education services, 9 of the 15 General Education services offered were requested by 8 or fewer school districts out of 27 component school districts. In Suffolk BOCES 2, 15 out of 25 General Education services were requested by 10 school districts or fewer. In Suffolk BOCES 3, of 17 General Education services offered 11 have been requested by 10 or fewer school districts out of 18 component districts.

Support Services

These services include both non-instructional and instructional support. They include such areas as: coordination or supervision; pupil services; instructional resources; staff development; curriculum development; personnel services; business office; transportation; information; facilities; planning; school lunch.

This category of services contains by far the greatest variety and number of service offerings. In Suffolk BOCES 1 31 COSERs out of 65 total COSERs or 47.7 percent were Support Service COSERs. In Suffolk BOCES 2, 47 out of a total 72 COSERS, or 65 percent were Support Service COSERs. In Suffolk BOCES 3, 39 COSERs out of a total of 85 COSERs or 45.9 percent were Support Service COSERs or 45.9 percent.

Suffolk BOCES 1 had Support Service costs of approximately $1.6 million or 10.5 percent of its total budget. Suffolk BOCES 2 had Support Service costs of approximately $27.8 million or 26.5 percent of total costs. Suffolk BOCES 3 had Support Service costs of approximately $6.8 million or 10 percent of total costs. Nassau BOCES 1 had Support Service costs of approximately $17.7 million or 16.8 percent of total costs.

While service utilization is high for some Support Services, the vast majority of them are utilized by half or fewer of component school districts. In Suffolk BOCES 1, 22 out of 31 Support Services are requested by only half the component districts. In Suffolk BOCES 2, 23 out of the 47 support service COSERs were requested by half or fewer of the component districts. In Suffolk BOCES 3, 24 out of 39 Support Service COSERs were requested by half or fewer of component school districts.

Suffolk BOCES 2 Overview

To provide another view of changes in programmatic emphasis over a ten year period, an examination was made of annual education reports on BOCES expenditures for 1980 to 1990. Two examples were used: an overview of Suffolk BOCES 2; and Handicapped programs in Suffolk BOCES 2.

Comparing the major components of the budget in 1979-80 and 1989-90, BOCES 2 changes its programmatic emphasis over the period of a decade (Figure 24 and 25). These figures are based on the SA-111 BOCES budgets received from the State Education Department. Handicapped services were the largest area of expenditures in 1980, making up 32% of total expenditures, and its proportion of the budget increased by 11.4% by 1990. Instruction for Handicapped cost BOCES 2 $41.8 million in 1989-90, which includes all of the educational services for ages 3-21. Transportation costs of the program are within a separate Department in BOCES, and part of a different budget category.

In the ten year period, there was also a reduction in Itinerant Services (instruction provided in component school districts), while General Instruction (services located in BOCES facilities) expanded. Explanations for this may be that in-house services are more cost-effective to the school district or more profitable for the BOCES. School districts may have found itinerant services to be too costly, or BOCES de-emphasized this type of service as an option available to school districts.

As the emphasis between itinerant and general instruction shifted, the proportion spent on instructional support increased five-fold to comprise 5% of the total 1990 expenditures. Included in some of the programs for instructional support are vast programs for the professional development of employees. A move back toward the use of itinerant services could yield significant cost savings to the school districts.

Handicapped Program

Expenses for the handicapped program can be categorized under several objects of expense: "Contract Professional Services:—to pay for the health and social workers who conduct the evaluations; "Contract and Other" for the transportation expenses. Further analysis of these categories requires more detailed information on specific

Figure 8-35 **Components of BOCES 2 Expenditures, 1980**

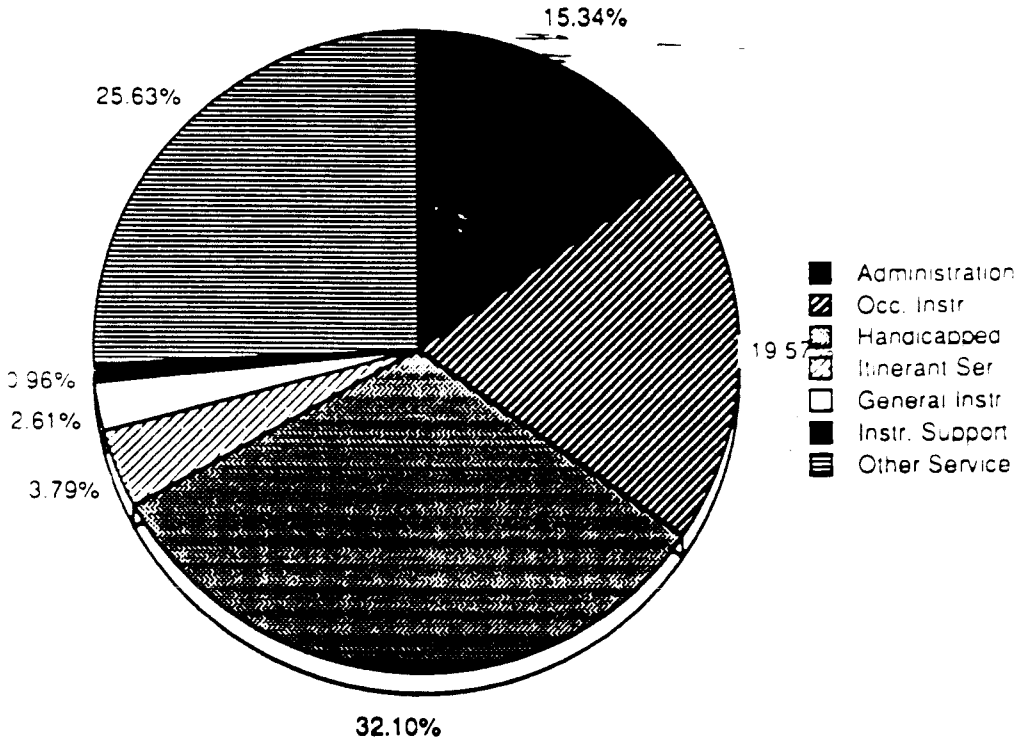
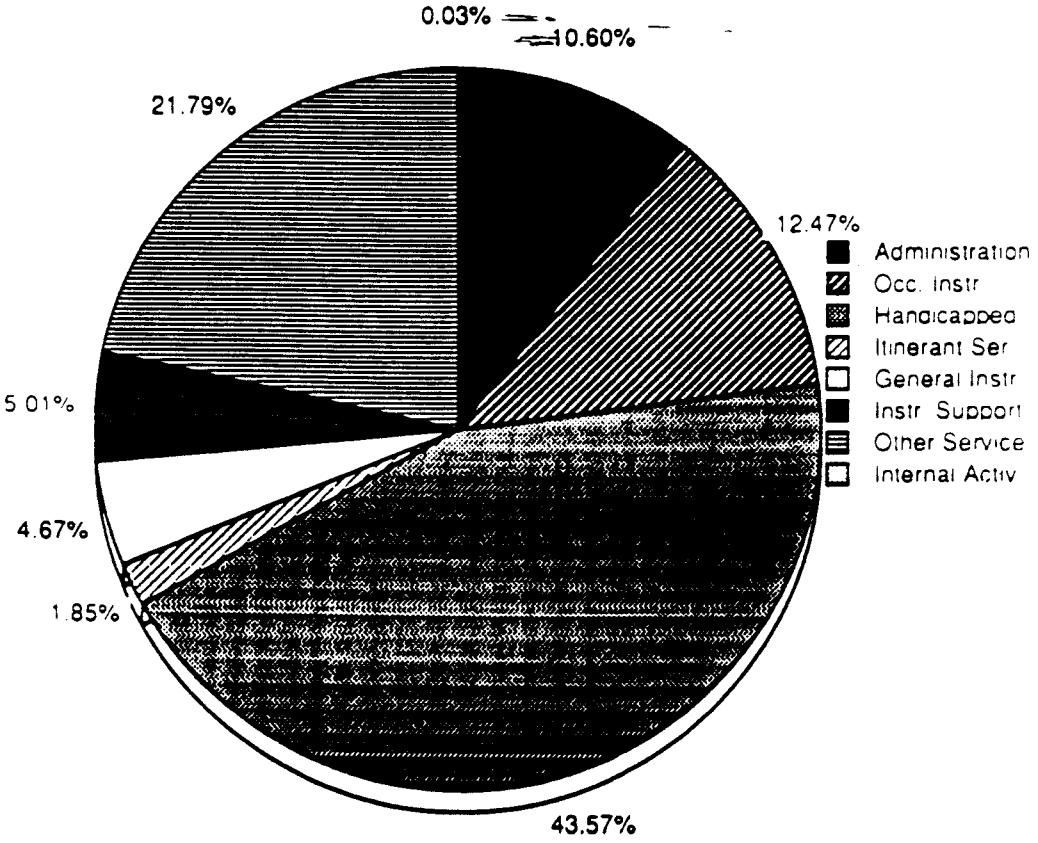


Figure 8-36 **Components of BOCES 2 Expenditures, 1990**



programs and many human research hours to construct measures which would enable a comparison of expenditures for functionally similar operation.

The problem is that program mandate costs are spread across many lines in the working budgets of school districts and the BOCES themselves. Part of this is because procedural mandates crosscut all of the BOCES departments and levels of government. BOCES should be more responsible for aggregating costs along functional form, something which they currently have no incentive to perform. Current reporting practices enable estimates of the total cost of programs to be obscured.

Competitive bidding is part of the transportation price in BOCES 2, but other prices for educational services are determined by the State Education Department price setting methodology. Subcontractors for transportation are said to be selected by a competitive bidding basis, but whether this is an open-bid or sealed bid process could have an important effect on cost efficiency.

Transportation costs make up a tremendous amount of BOCES budgets. Different types of transportation costs are specified by different activity codes within the budget, but the aggregate figures do not provide very much insight because it is unknown how many students are being transported and the distance they are travelling. Adding all of the transportation costs (across several service programs), the 1990 transportation costs account for nearly a third of the total expenditures for BOCES 2 (SA-111 total expenditures). Adjusting to constant 1983 dollars, transportation expenditures increased by more than 250 percent in 10 years.

1980 Total Transportation (adj.) $8,620,618

1990 Total Transportation (adj.) $21,636,651

Further analysis of the transportation expenditures will have to be undertaken by the type of program, travel distance, and number of students. The most costly component of the 1990 transportation was pre-school transportation, accounting for slightly more than 50% of the total transportation expenditures.

Administration

Within the ten year period between 1980 and 1990, BOCES 2 nearly doubled its total expenditures after adjusting for inflation (Table 8-39). The Administration total expenses include payments to the Dormitory Authority for use of facilities, whereas the Administration direct expenses exclude transfers of funds from other accounts and Dormitory Authority payments. The Administration total expenses (including Dormitory Authority) suggests that administration costs shrunk as a proportion of the total expenditures (almost 5%) in the ten year period despite the fact that they increased by $1.7 M. However, the proportion of direct administration expenses to the total indicates that the operating administration costs increased by 6 percent. (This percentage controls for the amount spent for the rental of facilities).

Comparing the proportion of direct administration expenses spent on different levels of BOCES, almost half goes to Central Support, with the next largest share component spent on the General Cost of Administration. The largest growth as a proportion of the administration in the ten year period was for the Board of Cooperative Education (=15%). Most of the increase in the Board's expenditures were coded as "Contract and Other" Services. The General Cost of Administration fell 13% as a proportion of the direct administration expenditures.

Decomposition of the aggregate administration salary figures within BOCES 2 indicates that Central Support is the largest component of Administration salaries in both 1980 and 1990 (60% and 67.4% respectively). The other interesting point to note in these figures is the reduction in the amount of salaries for the General Cost of Administration, which shrunk by 10% in the ten year period.

Supervision

Supervision is coded as an activity code (xx10 and xx20) and is spread throughout the budget under various Service Program Codes. On some budget lines, "Supervision and Instruction" are combined together (mostly within Occupational Education programs). It is unclear how many duties overlap between "Supervision" and Administration, but supervision refers to the program level oversight. The distinction between these two functions should be further clarified when more specific information is available to determine whether BOCES are too top-heavy with administrators.

Comparing the costs of supervision in 1980 and 1990 indicates the substantial growth that occurred in a decade:

1980 Supervision	Salaries (% of all Supv.)	Total Cost
Occup. Instr.	633,742 (55.1%)	1,148,225
Instr. for Handicap.	371,874 (75.3%)	493,857
Total (Real $)	1,075,616	1,642,082
Total (Adj. 1983)	1,309,025	1,998,414
1990 Supervision	**Salaries (% of all Supv.)**	**Total Cost**
Occup. Instr.	1,539,237 (35.7%)	4,309,782
Instr. for Handicap.	4,800,408 (53.7%)	8,933,639
Total (Real $)	6,339,645	13,243,421
Total (Adj. 1983)	4,570,884	9,548,507

It is interesting to note that since the beginning of this investigation in the spring of 1991, BOCES 2 in

TABLE 8-39
Board of Cooperative Education - Suffolk II
Expenditures (1983 Dollars)

	1979-80		*1980-90*	
Total Expenditures	$30,039,814		$96,017,052	
Admin. Total Expenses	4,608,686 (15.3%)		10,178,689 (10.6%)	
Admin. Direct Expenses	1,480,270 (32.1%)		3,880,756 (38.1%)	
ADMINISTRATION—ALL OBJECTS (% of Direct Expenses)				
Bd. of Education	6.7%		22.1%	(+15.4%)
District Superintendent	8.0%		8.3%	(+0.3%)
Gen. Cost of Admin	35.8%		22.3%	(-13.5%)
Central Support	49.4%		47.2%	(-2.2%)
Total	(100.0%)		(100.0%)	—
ADMINISTRATION BREAKDOWN—SALARIES				
Bd. of Education	8,200	(.009%)	18,142	(.009%)
District Superintendent	68,212	(.08%)	206,050	(10.8%)
Gen. Cost of Admin	259,204	(30.9%)	395,077	(20.7%)
Central Support	502,876	(59.9%)	1,282,388	(67.4%)
Total Salaries	838,493	(100.0%)	1,901,689	(100.0%)
% of Direct Expenses	56.6%	—	49.0%	—
ADMINISTRATION BREAKDOWN—EMPLOYEE BENEFIT/SALARY RATIO				
Bd. of Education	.327		35.58	
District Superintendent	.319		.179	
Gen. Cost of Admin	.719		.213	
Central Support	.311		.262	
Average Ratio	.438		.580	
Total Benefits	$367,410		$645,545	
% of Direct Expenses	24.8%		28.4%	
Rental of Facilities (% of total Admin Expense)	1,419,043 (30.7%)		2,838,420 (27.9%)	

SA Figures Constant 1983 Dollars

Suffolk County has conducted an extensive public relations campaign. In addition to the *BOCES 2 Offers* booklet that is mailed to every household in the supervisory district at least twice a year, they have been running television and radio ads for its vocational and other educational services, as well as constant outreach in the print media.

Assessment of Problems

Lack of understanding in the need for fiscal constraint at the oversight levels may have contributed to the tremendous growth in the costs for BOCES. The perception of oversight failure, in hindsight, is probably a result of the over compartmentalization of agency activities. The left hand may not know what the right one is doing.

BOCES have a large amount of discretion in many of the day to day decisions affecting school districts. BOCES administrators can solicit the support to create a new cooperative program by lobbying individual districts, or by selling it to the components as an administrative imperative for the school district to be able to get more money.

Some BOCES could be considered quite profitable enterprises, insofar as they have been successful in obtaining budget increases beyond the annual rate of inflation. In general, any potential savings from centralizing high fixed-cost education programs, have been pumped back into the BOCES Accounts. This is not to say that BOCES should not reinvest its resources in expanding its offerings, but some determination should be made whether this growth is nec-

essarily justified given the growing fiscal pressures on all levels of government.

Perhaps the easiest explanation one could offer for the growth of BOCES expenditures and programs was the opportunity to receive intergovernmental aid from the "alphabet soup" list of governmental agencies which have grown since the 1960s and 1970s. This question will be addressed in more detail below. Some of BOCES functions undoubtedly have expanded because of the increase in the number of intergovernmental mandates on policy and procedural requirements.

It could also be suggested that some of the growth of BOCES could be attributed to political patronage and individual leadership of political entrepreneurs. These entrepreneurs could be part of an interest group, government bureaucracy or elected officials. Those interests which benefit from the current operation of BOCES should be well understood by policymakers when evaluating potential changes. The potential pressures against change by these interests may overshadow those who may not be as well represented in the deliberation process, but are affected by higher taxes.

An assessment of the degree of BOCES compliance with State mandates, either procedural or programmatic, is extremely difficult to evaluate without information detailing the internal activities of the organization. What should be clear from this analysis, is that current reporting procedures cannot guarantee that services are provide din the most efficient and effective means possible. This lack of information is a clear violation of the regulations promulgated which govern the practices of the Commissioner of Education.

Specifically, in Title 8, Chapter 2 on the Commissioner's Regulations, 112.3 of the Education Law outlining the standards for approval of BOCES programs, the following criteria have been established:

(c) To be approved, shared services for which BOCES aid is claimed shall:

(1) meet all applicable requirements of the Education Law and this Title;

(2) be part of a program of services created in response to formal requests by component school districts;

(3) supplement the activities and services operated by component districts;

(4) provide for component district involvement in the planning and operation of the program and services; and

(5) be developed on the basis of effectiveness or economics as evidenced by one or more of the following circumstances:

- (i) individual component districts lack sufficient numbers of pupils eligible for and/or interested in receiving the service;
- (ii) the program requires high cost or specialized equipment, facilities or staff;
- (iii) operation of the program by the BOCES will result in a lower total cost than individual component district operation; and/or
- (iv) operation of the program by the BOCES will result in improved service to pupils. (168.1 ED 12-31-86)

Where the onus lies, or who has the burden of proof that a BOCES program satisfies these criteria is unclear. By the letter of the law, the commissioner must only approve those programs which meet this criteria. In practice, however, the rigor of the SED may differ considerably from these guidelines. Whether it was ever intended that these criteria be followed strictly, or if they were merely to provide a guise of legitimacy for political reasons, is uncertain. But, because this law is on the books, it establishes a bottom line—below which programs should not be approved.

Ideally, BOCES programs should be operated at the 'optimum level' to guard against inefficient and ineffective programs. However, a determination of the optimum level for all programs in the state is probably beyond the capacities of the SED as an oversight agency. This level of oversight would require inordinate human capital while not necessarily insuring the best method of service delivery. Undoubtedly, these administrative rules were devised to prevent the approval of unnecessary, ineffective and inefficient programs. Further consideration of this section of the education law, and potential improvements in its wording are contained in Appendix II.

This may be the time to sound a fire alarm on the oversight and administration of BOCES activities, involving this administration rule to require better justification of the necessity and efficiency of BOCES as a provider of services. It would seem that the specific information necessary for the State Education Department to evaluate programs by these criteria is disorganized, and probably not used as the basis for program approval. This is evidenced by the difficulty this study has had in obtaining reliable and useful information pertinent to determining whether, in fact, BOCES programs are effective or efficient.

It should be noted that the ability of BOCES to subcontract many of its services raises some concern about the level of accountability in the program.

Certainly, some discretion is necessary for flexibility in operations, but, the potential for patronage is great in the designation of contracts. Again, the lack of information cannot substantiate or refute these suspicions at this time, because specific information was not provided. The method of selecting subcontractors may be based solely on personal referral. At the very least, further examination of the distribution of contracts would indicate whether some subcontractors have a monopoly on the provision of a service. Modifying some of these procedures could be very important to containing excess costs.

Administrative oversight is one of the checks on abuses made by government contractors. The cost of this oversight includes tremendous reporting burdens and someone to analyze it. If the SED oversight and the administration of the program is lax, greater discretion at the BOCES level is possible. The discretion available to the BOCES directors has led to quite startling differences among the BOCES on Long Island and in Westchester.

What may be a more rational approach to service provision, rather than allowing cooperative services based on only two district requests, would be for those two districts to enter a bilateral agreement exclusively for the provision of that service. This may reduce the incentives for BOCES to provide any and all services to school districts on demand.

School consolidation could also diminish the need for cooperative services of BOCES by pooling the resources of several school districts. Many districts perform similar administrative tasks that they also pay BOCES to perform [as a part of the fixed administrative costs]. For example, school districts may conduct studies on the future needs of programs, while BOCES also conduct surveys on future needs. If consolidated school districts were to enter bilateral or multilateral agreements with other school districts, there would be an even greater opportunity to find appropriate, decentralized solutions to educational needs rather than increasing the unconstrained growth of BOCES.

This is not to suggest that BOCES do not serve important functions in providing some services, as they certainly are necessary for some high cost occupational and technical training. However, it is probably true that programs are currently approved as long as they serve to further the interest of those who are involved in the administration of the program. What role BOCES should play in serving the educational needs of Long Island and elsewhere requires input from the respective component districts and further consideration when better information is available.

A more rational approach should be devised which meets the needs of required services, while reconciling some of the differences between the decision-making authority of BOCES with those who ultimately foot the bill. The important point to be stressed is that these school districts, ultimately have little control over the direction of an organization which they finance roughly 85% of the total budget. BOCES today, are not held fully accountable for the expenditures they incur on local taxpayers through school district levies. School districts collectively lack the detailed information necessary to have any significant part in defining the role of BOCES or constraining the charges they are assessed for its activities.

What is needed is coordinated leadership and oversight by the SED for effective and efficient service delivery. It probably is not unwarranted to suspect some unaccountable activity by agencies remains unchecked, primarily because BOCES activities have grown so large and unwieldy that no one knows about all of BOCES functions. If there are those individuals involved in the program who are well informed of the range and specifics of BOCES activities, they have not been as accessible for this study as we would have liked.

Major Recommendations

There are five major recommendations to improve the operation and administration of BOCES. They are as follows:

1. Consolidate all BOCES in Suffolk.

2. Require that 25% of all component districts request a service before BOCES can submit an application for approval by Albany.

3. The State Commissioner of Education should implement the criteria that BOCES be developed on the basis of effectiveness and efficiency by requiring better program reporting and evaluation.

4. Establish an audit mechanism that COSERS and other required documents are accurately completed and made available so that public scrutiny can be facilitated.

5. To reduce costs, increase use of itinerant services.

Consolidate the 3 BOCES supervisory districts in Suffolk County into one BOCES supervisory district. The costs of Suffolk BOCES 2 is almost equal to the Nassau BOCES 1. Moreover, Suffolk BOCES 1 and 3 have significant administrative costs of approximately $2.7 million and $11.1 million respectively. It appears likely that substantial administrative savings

of up to $10 million could be obtained by the consolidation into one BOCES supervisory district.

Some of the evidence which would suggest consolidating functions of the three Suffolk BOCES include:

- BOCES were created to take advantage of economies of scale, which is all the more reason to achieve better efficiencies by combining some of the administrative functions of the three in Suffolk.
- The most compelling statistic is the expenditures on Administration in adjusted dollars. The 3 BOCES in Suffolk exceed Nassau County expenditures by $5 M. in 1989-90. The difference between administrative costs in Suffolk and Westchester were about $13 M.
- There remains quite large differences in the charges to components among the three BOCES in Suffolk. BOCES 2 charged $70 M. in 1990 compared to $40 M. by BOCES 3, and $10 M. by BOCES 1. Consolidation would enable a more equitable distribution of charges to local school districts.
- Oversight of one BOCES by the State Education Department should be easier than being a watchdog for three.
- Total aid received by Suffolk County is greater than in Nassau on a per capita basis.
- The fiscal obligation of school districts in Suffolk to finance BOCES activities vastly exceeds the fees paid by Nassau and Westchester schools. Suffolk charges its component districts double ($120 M. in constant dollars) what Nassau raised from the same source, while Nassau still financed a larger proportion of its budget from this source.
- Inequities in the levels of service provided to schools and students exist because of the different administrative styles amount Suffolk BOCES. These differences include different methods of computing charges to school districts. Reigning in the administrative functions of BOCES would provide for improved accountability by: 1) having information about Suffolk activities in one place, and 2) reducing the internal accounting and reporting differences which impede comparability of functions.
- Collective talents found in all three BOCES could be utilized to enhance the county wide offerings, while improving the effectiveness of administration. Although it is currently possible for school districts to participate in programs provided by another BOCES, different fee schedules are computed for non-component districts, even if they may be geographically closer to services provided by the other BOCES.
- The different ability of the three BOCES to attract inter-governmental aid has been demonstrated to fluctuate over time. Under a consolidated Suffolk BOCES, the best administrative techniques found among the three, could be employed to achieve the most efficient and effective administration. This could, for example, eliminate existing disparities in the amount of aid received by districts.
- Combining the three BOCES should not increase the costs to school districts (or property taxes), it should actually lower their financial burden. Charges to school districts can be assessed on true valuation or average daily attendance records, this method would not necessarily change under consolidation. By reducing duplicative activities by the BOCES, (some of which is also duplicative with some of their component districts who decide they can offer the service or program cheaper than BOCES), the resulting charge to school districts could be reached.
- Existing facilities and staff would provide the core locations for service delivery, providing at least three geographically balanced sites to insure needed services are not interrupted. Paring down extraneous or extravagant facilities should yield significant cost savings for Suffolk property taxpayers. Unnecessary facilities could be leased on a competitive bidding basis, or sold as a one-time revenue enhancer (or tax reducer) depending on an economic assessment of the property's valuation and its expected return.
- The requirement that only two school districts need to request services for BOCES to initiate them, is no longer a rational approach to determining the role of BOCES. This minimum requirement of two districts, results in additional administrative costs levied against the other districts not participating in the program. In effect, school districts can get BOCES to start a program that would not possibly be approved if responsibility for the program were attached to the local district.
- The rational for requiring 25 percent of the component school districts to request cooperative services is to establish a minimum level of demand for joint provision of services. This creates a threshold of viability which will reduce the incidence of programs that are used by very few people, unless enough districts want to make that service available. In Suffolk County, the viability threshold to request programs is 2/72 = 0.02 or approximately 2% of all school districts located in the county can demand services. Twenty-five percent would be a modest standard to meet in order to justify truly 'cooperative service.' Arguably perhaps, this threshold should be even higher than 25 percent.
- The majority vote of component school districts should be required before any new programmatic expansion is undertaken by BOCES. This is necessary to encourage restraint on BOCES administrators, reducing the unaccountable growth of programs. If necessary, some 'exceptions provision' could be considered to provide any necessary flexibility in this rule, but only under extraordinary circumstances.

This provision would probably be the most difficult to garner support for enactment, because BOCES would not want their hands tied by such a rule, and some school districts would not agree to forgo the potential for future program benefits. This modification may not be necessary if there were better standards for program approval and oversight by the SED. But, it should be stressed that the authority to decide which programs are offered should largely rest with those who will be paying for them—namely the component school districts.

- The changes offered in (3) are to reduce the duplication of services between school districts and BOCES. Currently, there are many instances of programs that are simultaneously offered by both. Whether this would be a viable standard for the SED, is contingent on getting school district input into the process, (i.e., school districts would not want to participate if they currently provide the service cheaper than the BOCES price.) A vote by school districts on whether or not they want the service offered would be perhaps the best means of limiting duplication without requiring a large amount of oversight by the SED.

- The provisions contained in (5) are perhaps the most difficult for the State Education Department to monitor or verify given the current reporting procedures. The most important modification offered here is (iii) changing "total cost" to "average total cost." It should be relatively easy for a BOCES to prove that they can provide a service cheaper than if many districts were to operate the same program, particularly if there is a large requirement for capital resources or fixed costs. However, this is not the same as proving that the service is offered at the lowest possible cost to the district.

  Currently, a school district may decide that it is cheaper to pay BOCES the flat administrative fee assessed to all districts and conduct its own program at a cheaper cost. Many school districts decide not to enter cooperative service contracts because of the high cost of the services. Although BOCES can provide the service at a cheaper total cost than if every district were to establish separate programs, it is not necessarily true that BOCES will deliver the service at a cheaper average cost to an individual district. Only if BOCES can show that the provision of the service results in a lower average cost for districts should the program be approved.

State Approval

A sample modification of existing administrative regulations governing State Education Department approval of BOCES programs is considered. Emphasis should focus on the amended changes, contained in brackets with the current language in italics. Justification for the proposed modifications subsequently follows:

Specifically, in Title 8, Chapter 2 on the Commissioner's Regulations, 112.3 of the Education Law outlines the standards for approval of BOCES programs, the following criteria were established:

(c) [Prior] to be approved [approval by the Commissioner] shared services for which BOCES aid is claimed shall:

(1) Meet all applicable requirements of the Education Law and this Title;

(2) [a.] be part of a program of services created in response to formal requests by [fifteen percent of the] component school districts;

[b.] any new or additional programs offered by BOCES must be approved by a majority vote of the component school districts]

(3) supplement, [not duplicate,] the activities and services operated by component districts;

(4) provide for component district involvement in the planning and operation of the program and services; and

(5) be developed on the basis of effectiveness or economics as evidenced by one or more of the following circumstances:

- (i)individual component districts lack sufficient numbers of pupils eligible for and/or interested in receiving the service;

- (ii)the program requires [prohibitively] high [fixed] cost[s] or [of] specialized equipment, facilities or staff;

- (iii)operation of the program by the BOCES will result in a lower [average] total cost than individual component district operation; and/or

- (iv)operation of the program by the BOCES will result in improved service to pupils. (168.1 ED 12-31-86)

The justification for inserting the word "Prior" at the beginning of this subsection, is to emphasize the need for restraint by the State Education Department in the approval of new or continuing programs. Currently, the dearth of information rationalizing the existence of the programs and the reasons justifying SED approval, raises serious concerns about the level of accountability within the system.

A greater share of the burden of proof should be placed on those who benefit from the expansion of BOCES programs. This includes not only the BOCES and the School Districts entering cooperative agreements, but the State Education Department as well.

....Chapter Nine

Pre-School Handicapped Education

Note:

This Chapter was originally Working Paper No. 7

Abstract

Several perspectives have been offered, from academics as well as practitioners, as a framework to evaluate the impact of intergovernmental mandates on local government. Concerns of federalism are important as well as the success of mandates in achieving social and economic policy goals. A brief review of some which have been offered should help frame the recommendations to improve the efficiency of service delivery of federal programmatic requirements for the education of children with disabilities.

The legislative history of the Federal and State mandates on local government in the area of handicapped education will be reviewed as an example of a Federal crossover and crosscutting (horizontal) mandate on socioeconomic policy. The legislative response of New York State to comply with Federal requirements will be examined with an emphasis on the interest groups which may have influenced the current legislative outcome.

An empirical assessment of local service delivery will follow examining county-level costs of the various preschool handicapped program in five counties, and the variability of the provision of service between Suffolk and Nassau counties.

A final section will offer potential recommendations to improve the administration of the program and areas for further investigation.

Academics and practitioners have offered many perspectives from which to view the issue of mandates on local government. The complexity of the problem can be readily seen in the number of legislative and procedural requirements placed on local government. Indeed, it is perhaps because of the number and complexity of applicable laws that few studies of mandates have been undertaken.

Mandates are at the heart of the federalism relationship. Mandates define which responsibilities are under the purview of which level of government. The "mandate issue" can be described as the tension between the loss of local autonomy by state and federal mandates and the benefits derived from the uniform application of laws which may improve the general quality of life (Lovell et al., 1979).

One consequence for local government from the recent expansion of mandates has been that Federal requirements for States are soon "passed on" as State requirements for local government. The degree of flexibility local government has to 'pass on' the burden so that it is 'not in my back yard' is non-existent, localities are creatures of the state (Dillon's Rule).

Mandates are said to provide an efficient mechanism for the delivery of statewide services, both universally and selectively. Mandating implements the ability-to-pay principle and can minimize spillover effects or externalities (Lovell, 1979, Taylor, 1980, ACIR, 1984). Those jurisdictions which benefit from the services are those that pay for the services[1] (Peterson, 1981). Some argue that local control of service delivery and decentralization of revenue raising are the primary advantages of state to local mandates, however, these reasons have their disadvantages as well. (Taylor, 1980). Former Mayor Ed Koch indicated his general support for broad policy objectives which mandates are meant to serve, however he warned of the "lack of comprehension by those who write them as the cumulative impact on a single city, and even the nation."

In the absence of a comprehensive theory on federalism[2], in which the role or responsibility of each branch of government is clearly defined (Peterson,1986, Grodzin, 1960), intergovernmental mandates define what 'federalism' *is* at that point in time. Urban politics, as a result, has been subjected to frequent change in recent decades by the dynamics of intergovernmental mandates and the politics surrounding these mandates.

Weighing the value of mandates is at the center of long-standing normative questions of uniformity versus diversity, integration versus differentiation, and autonomy versus control which have plagued debate on federalism for more than two hundred years (Lovell et al., 1979). Unfortunately, in review of the major work on mandates, definitive answers to these problems are still elusive. Ideally, these seemingly unresolvable normative concerns can be illuminated

[1] If all of the benefits of the mandate are derived locally, then the mandate is successful in implementing the benefit principle and minimizing spillovers. However, if the mandating government is not paying for the requirement, then, state and Federal governments are getting a free lunch on the local governments. The mandating governments are reaping the political benefits from the mandate, while they do not incur any costs.

[2] The failure of 'dual sovereignty' to explain how responsibilities are divided between federal and state governments (particularly because of the ambiguity implicit in the Constitution), makes it more difficult to define what the role of local governments is and what it should be. Peterson, 1981, recognizes that the Federal government is responsible for international relations or national defense and redistribution of income (equality), while the primary responsibility of local governments has been the delivery of services (allocation).

by utilizing positive analysis of the efficiency and effectiveness of different mandates in achieving their intended goals. However, weighing the costs and benefits of different types of mandates on local jurisdictions, including both the fiscal and non-fiscal effects is much more difficult than it would first appear.

Methodological Concerns

The difficulty in measuring the impact of mandates on localities is a clear problem in any study of mandates. First, individual mandates can have widely varying effects on different jurisdictions. Most studies have concentrated either on a small set of geographic locations or examined the effects of one or two program mandates when estimating a cost of the regulation. Furthermore, a large portion of the analyses have been on the fiscal impacts of regulation, not the more general political or institutional changes which the mandate may cause.

Whether intergovernmental mandates improve the efficiency of service delivery is another measurement problem central to the mandate issue. Efficiency, the ratio of inputs to outputs, can be achieved by maximizing the level of outputs for a given level of inputs or by minimizing the inputs for a given level of output. The problem is that it is very difficult if not impossible to measure intangible or vague outputs to estimate the level of efficiency (Lovell, 1979, Taylor, 1980, ACIR, 1984).

The complexity of mandates presents somewhat of a problem if one is tabulating the number of mandates affecting a particular jurisdiction. The question of how to code comprehensive regulations, which contain many different subgroups of mandates, creates problems in the reproducibility of the results (ACIR, 1984). Furthermore, the difficulty in identifying the origin of the mandates makes identification time consuming and costly (Lovell et al. 1979, Taylor, 1980).

One way researchers have a more complete picture of mandate effects has been to examine the attitudes and assessments of local administrators. Surveys or interviews can serve this purpose. However, these investigations are not without their own problems. Individual officials may differ in their knowledge of and responsibility to the universe of mandates within which local governments must operate. Certain regulations may apply differently to each jurisdiction and the unique local circumstances may make generalizations difficult to be made with confidence. Often, the knowledge individual bureaucrats possess about the program is compartmentalized, with few knowing how exactly all of the pieces fit together. Nonetheless, the information produced by these surveys provides invaluable insight into how local governments perceive the problem of mandates and how they respond to them (Massey & Strausssman, 1985, ACIR, 1984).

Analyzing legislative intent, recent and future modifications to the law, was accomplished using the *Congressional Record, McKinney's Consolidated Laws Service, Administrative Codes and Regulations of NY,* and various Federal statutes. Other related administrative policies and publications were also utilized for background to this analysis. Insofar as was possible, the information was corraborated by individuals who work in state, county, and local administrative capacities. The sensitivity of the study, and the vested interest of those interviewed in continuation of the program, should be taken into account. This examination attempts to provide an objective analysis of the the political, economic, and institutional impact of the program for Preschool Handicapped, and related educational programs for persons with disabilities.

Overview of the Mandate Issue

The crucial issues of mandates identified by Lovell et al. (1979) can be divided into two main areas, political-institutional and operational considerations. The political institutional area includes Federalism issues, standardization versus particularization, and representation and political accountability. The operational issues include: Who should pay the cost, cost-benefit considerations, displacement or resource allocation effects, efficiency, and the political question of distinguishing between worthwhile mandates and pointless regulations.

The question of who should pay the cost of the mandate depends on who benefits from it as well as general equity considerations. Determining whether benefits can be contained within a particular jurisdiction (local service delivery) or whether they are a general process advantage of good government are crucial components of spillover effects. Whether the purpose of the mandate is to redistribute income also is a consideration of which level of government should bear the cost.

The effect of mandates on the displacement of local priorities is also important in determining the impact of mandates, however, the difficulty in determining how much the local government would have spent absent the requirement is a difficult measurement problem. The actual cost of the mandate can only be interpreted in light of the level of the mandated activity the jurisdiction would voluntar-

ily perform and its level of compliance. Reconstructing the preferred level of service for the locality ultimately requires subjective interpretations based on interviews of local officials (Lovell et al., 1979). Respondents indicated that they would spend less on 68% of the Federal direct orders and 34% less on Federal conditions of aid. (p. 179)

The displacement of local policy preferences in lieu of mandated requirements is intimately tied with the notion of accountability. Mandates may undermine governmental accountability to citizens for several reasons. First the public does not know which government is responsible for the services which are the result of many intergovernmental mandates. The fact that many regulations originate from administrative agencies, which are not popularly elected, compounds the problem of holding any elected official accountable. Citizens cannot be certain who should be accountable for programs that are imposed on local governments by intergovernmental mandates. Second, many of the mandates affect programs other than providing direct services, such as governmental procedures and employee practices, which are not visible to the public. What cannot be seen cannot be held accountable. Finally, because accountability is maximized when the public closely monitors the government and provides its feedback on performance, assuring governmental responsiveness is nearly impossible given the ambiguity surrounding the mandate problem. (Lovell et al, 1979, Lovell & Tobin, 1981)

The options available to the local government to satisfy the requirements and the cost of implementing those options is important to the level of compliance. The mandates which offer more choices to local government in the method of complying are more likely to meet some level of compliance. Local governments do not either comply or fail to comply with mandates; instead, they choose the method and/or the degree of compliance. The infringement on the autonomy of local government has been overstated, Massey and Straussman (1984) contend, because the compliance choices made by the local government determine the final cost to the mandated government. They argue that the negative impact of Federal conditions of aid may have been overestimated—the level of enforcement and the performance variability of the local jurisdiction must be taken into account. In other words, the choices state and local government make to satisfy a Federal mandate, whether they choose to delay, comply, or not-comply, will determine the financial burden of the local government. The relationship between state and local government, the degree of intra-state communication and cooperation, and the competitiveness of the party system influence the differences between states in the level of compliance.

The Urban Institute study identifies four reasons for the differential impact of mandates on various jurisdictions. The first is the level of prior activity of the local jurisdiction. Localities which already have policies related to the mandate will be less affected by the new requirements. It should be noted that the level of prior activity may be a result of prior mandates from a different level of government or local activism.

The second major reason for differential impacts is local demographic characteristics. The ethnic composition of a particular city may increase its costs for particular programs such as bilingual education. Larger proportions of handicapped students in one area would increase the cost of their education. The fiscal health of the community was also found to be a differentiating factor of mandate costs. Cities which had poor economies may have been forced to lay off employees, yielding higher costs for unemployment compensation.

Factors Influencing State Mandates

The local governments which are subjected to the greatest number of state mandates[3] depend on political factors as well as socioeconomic variables. Hero and Fitzpatrick examine the number of state regulations imposed on local governments as documented by the Advisory Commission on Intergovernmental Relations (1978). The greatest number of mandates on local government are found in states which have a competitive party system, more affluent, less industrialized, and a professionalized bureaucracy or a higher quality of state administration (Hero and Fitzpatrick, 1989).

When considering the total effects of different variables (indirect and direct effects), affluence of the state had the largest impact on the total number of mandates a state imposed on local governments. This is consistent with the theory that states can engage in more social legislation ('quality of life' is-

[3] The definition of state mandates employed was that adopted by ACIR in 1978: "a legal requirement—constitutional provision, statutory provision, or administrative regulation—that a local government must undertake a specified activity or provide a service meeting minimum standards" (ACIR, 1978, ch. 3)

sues) once the basic needs of citizens are satisfied. However, the level of affluence also had an effect on the political variables of political competition and quality of state administration (Hero & Fitzpatrick, 1989).

One other economic variable, the level of industrialization, was found to be negatively related to the number of mandates in the state. This may indicate the ability of business interests to derail some of the state mandates on local government, because they are more capable of collective action (Hero and Fitzpatrick, 1989, Olson, Noll & Owen, 1983).

Comparing the impact of political and economic variables, the political variables were found to be more important. The professionalism of the bureaucracy (as measured by the number of administrative publications) was found to be slightly more important that the level of party competition in the state. This provides support for Niskanen's argument that bureaucrats seek to expand their power and influence by influencing policy outcomes. The role of state bureaucrats was found to be more important to the level of mandates than previously acknowledged, with interactions among administrative personnel suggested as an important factor encouraging mandates. (Hero and Fitzpatrick, 1989)

The finding that greater party competition affects the number of mandates is an important result for two reasons. First, with more political competition, the parties try to outdo each other by delivering more policy outcomes, increasing the number of mandates on local governments. Second, the level of party competition increases the effort required by local governments to offset the statewide political environment encouraging mandates (i.e., more lobbying).

The impact of mandates in contributing to the problems of local governments is illustrated by Stein:

> "Directly contributing to the stress on municipal revenue systems are the fiscal and programmatic mandates states impose on local governments. Fiscally, state mandated activities (e.g., bilingual education) are most troublesome when the state fails to fully reimburse local governments for the cost of providing the mandated service. This condition not only strains scarce revenues but places the city in an adversary role with beneficiaries of the mandated services, further eroding support for the city's policies (Stein, 1984, p 45)

Not only do mandates impose significant financial costs to the local government, but the political costs can be magnified with a socially heterogeneous population. This may contribute to additional racial tensions which exist within that area (Harrigan, 1989). Opposition to state mandates (fiscal constraints) in California was one impetus to the tax revolt leading to the passage of Proposition 13 (Stein, 1984)

The level of discretionary authority local governments have in meeting mandate requirements is emphasized as an important element of local political stability. In order to relieve the financial stress which has been placed on local governments, added flexibility is necessary to avoid citizen initiated referenda to further constrain the fiscal options of local government (Stein, 1984). Multiple mandates which extend the city's obligations to provide services beyond local preferences, adds to citizen dissatisfaction with local government. Dissatisfaction with government is further exacerbated by government's lack of public accountability, particularly if a problem is visible without knowing who is responsible.

Interest Group Influences

The mandates which are imposed on local governments will reflect the interests of those groups who are represented in the process of formulating the mandate (ACIR, 1984, Noll & Owen, 1983). The effectiveness of group representation in the mandate process will vary depending on the size, self-interest, and homogeneity of group interests (Olson, 1965, Noll & Owen, 1983). Larger, more heterogeneous interests, such as the mass public, may not effectively organize a voice in the process because of the problem of free riders. Thus, it can be virtually guaranteed that the process of formulating the mandate will not assure equal representation of those who are affected by the regulation—local governments and the general public.

The mechanisms by which interest groups can gain access to decision makers imposing mandates on local governments is quite extensive given the multiple points of access to government in our federal system. Interest groups which have a vested interest in seeking mandates for socioeconomic policies may bypass the local government by lobbying the state legislature or a congressman. Influencing Congress can be done directly in the writing of the legislation (as was the case for environmental and consumer interests in the 1970s), or a constituent or group could sound a "fire alarm" to increase Congressional oversight on a particular administrative agency (McCubbins & Schwartz, 1986).

Policy makers should be cognizant of the bias of the interest groups that are represented in the process as well as those interests who are affected by the mandate, but may not have the incentive to organize an effective voice. Representation of all interests affected by mandates on local government, whether vocal in the process or not, should be a pri-

mary concern of policy makers to insure the best possible policy results (Noll & Owen, 1983).

The problem of represented interests becomes more complicated when the mandates apply across several jurisdictions. Cross-jurisdiction application of mandates creates conflicts between different jurisdictional interests, county versus state, city versus city, state versus region, etc. Intergovernmental competition in the political arena is one result of the growing number of mandates on local governments. This intergovernmental conflict has led to at least two important changes:

1) The development of new formal institutions to cope with increasing cross-pressures in our federal system; and,
2) The growth of intergovernmental lobbying.

The politics characteristic of state-local relations has clearly been changing as a result of state mandates on local governments. Generally, the relationship between states and localities has been one characterized by mutual mistrust (Waugh, 1988). One evolution of the state-local relationship which has occurred since 1980 has been the increase in the number of state-local commissions. There have been 17 of these commissions created since 1980 (Pagano, 1990), perhaps a conservative estimate. These state advisory commissions may improve the communication and linkages between state and local governments, easing the pain of the state mandate pill.

The second effect of the growth of mandates on urban politics has been the necessity of local governments to lobby other governments for aid and to influence legislative outcomes. The strength of county, town, and village/borough government in New York constantly applies pressure in Albany. The second largest lobbyist of the New York State Assembly in 1989 was New York City, spending $517,000. Other jurisdictions subjected to state regulation spent large amounts as well including school districts, and the NYS Conference of Mayors and other Municipal officials. The total lobbying effort of these three groups was totalled nearly $1.5 million![4] (Newsday 3/13/90).

Similar organizations of local governments exist on the national level to influence Congress, including the National League of Cities, U.S. Conference of Mayors, and the National Association of Counties (Kirschten, 1990). The effectiveness of these organizations in stemming the number of mandates is difficult to gauge. Local government has been "Outflanked by the Feds," (Kirschten, 1990) over the deductability of local sales taxes on the Federal tax form, increasing the local tax burden by billions nationwide.

Overview of Education for Handicapped Students

A 1981 survey of local officials sponsored by the National League of Cities cited the top ten most burdensome Federal mandates for local government. Number three was the Education for all Handicapped Act of 1975. Procedurally, the requirements are extensive, insuring equal treatment under the law. Local governments have had to foot the bill for modifying buildings, public transit, etc., as well as providing for the education and transportation for all persons with disabilities between 5-21. Eleven years later, few requirements have been relaxed, and many more have been added.

The current legislation establishes minimum requirements on socioeconomic policy objectives, generally, including several crosscutting procedural components to assure due process. The complexity of the network of legislation, administrative regulations, and court edicts, regarding the provision of education and health services to children with disabilities defies categorization within any existing mandate typology. The typologies are helpful only in identifying some of the crucial components of the nature of the problem and government's solution.

Perhaps too infrequently raised in legislative forums are the basic premises upon which government programs exists. The question of whether government should be in this business, however, is beyond alteration. As a crucial component of social regulation of the 1970s, it has bipartisan defenders and consentual support. The government has created its own business and responsibility for the provision of services, which will probably continue to expand as long as there are politicians running for reelection.

It should be noted, albeit somewhat obvious, that providing services to help children with disabilities is not something that people generally oppose. Preschool handicapped education is a "valence issue"—people agree that it is a good idea. Disagreement occurs when the *means* by which these common goals should be best met is debated.

[4] These figures only reflect the amount these lobbying organizations spent directly to influence legislators. It does not include other money spent such as the lobbyists food, lodging, travel or other expenses not related to influencing legislators.

The rhetoric surrounding the issue of providing education to persons with disabilities is highly charged with emotion. Testimonials from individuals benefitting from the services are given to justify the program and its expansion[5]. For many politicians, to oppose the preschool handicapped program would be unthinkable. The issue is relatively salient to the public, more generally, as it applies to National Health Insurance and the future of Education. These issues will be the central foci of the Democrats' Presidential campaign themes[6], as well as George Bush's domestic strategy as he tries to be known as "The Education President."

The obvious direct benefits of the preschool handicapped program include those children receiving services and their families. Providing the opportunities for disabled children to overcome their handicaps may minimize the need for services at a later time, saving money by reducing the future need for services, and by helping the person more functionally capable to contribute to society. Unfortunately, quantifying these benefits is difficult given that there is currently no information available on the progress of the students enrolled in the program. Greater efforts should be made by local and state government to track the performance of students receiving services.

Weighing the benefits and the costs of the program is not an easy task. Benefits other than to the children and families receiving services, include the local area's economic stimulation from the employment of teachers, bus drivers, health professionals and para-professionals in the awarding of contracts. More difficult to measure are the intangible process advantages to society in promoting a comprehensive system of education and health services for persons with disabilities. The costs are more easily quantified in dollar terms, but there are complications in accurately assessing the total cost of the program, as will be elaborated below.

A key issue central to mandates is who pays for the cost of the program. Although the origination of the programmatic requirements for handicapped education is at the Federal level, nearly all of the costs are paid for by state and county governments. What Federal grant money that is authorized is channelled through State Agencies to smaller jurisdictions, minus an administrative charge.

Paul Peterson (1981) would argue that those programs which are redistributive in nature, should only be the responsibility of the Federal Government, because income redistribution at the local level disrupts the tax/service package attractive to the 'good taxpayers.' To the extent the 1991 cost of living in Nassau/Suffolk was 155% the national average (National Business Employment Weekly), many people probably have left already or may have been deterred from moving here. This does not help the already overly-stressed tax base, and a major reason for creating the Temporary Commission on Tax Relief. Politicians on Long Island have raised grave concerns about Long Island's high tax rates subsidizing programs for New York City residents, via Albany.[7]

Political Factors

The political factors to be considered when examining this program include politicians, bureaucracies, and interest groups at all levels of government.

There are several Congressional sub-committees claiming jurisdiction to legislate in this area. A recent article in New York Times identified the urgency of correcting the problem of children who go to kindergarten unprepared. A national average based on a sample of 7000, found 35% of the children unprepared.[8] The committee is developing legislation which is very similar to what currently exists in 1991 Amendments to IDEA. The pervasiveness of credit claiming on issues leads to multiple mandates 'solving' the problem, justified as within a particular committee's jurisdiction. Currently, responsibility at the Federal level is with the Department of Education, the Department of Health and Human Services, and a newly created (1991) Federal Interagency Coordinating Council to provide states with information and assistance in developing comprehensive plans.

There is a great deal of complexity surrounding the politics and legislation requiring the provision of a "free appropriate education for all children with dis-

[5] Congressional Record, June 24, 1991, p S8515.

[6] Democratic Presidential Candidate Sen. Tom Harkin is the Chairman of Subcommittee which sponsored the 1991 Amendments to this program. His attempt to include this and related programs on the national agenda is an indicator of the force this issue has in American politics.

[7] Former State Assemblyman, Robert Gaffney, Current County Executive, Suffolk.

[8] The article did not indicate how the sampling was conducted, survey population may be a censored sample.

abilities." Tracing the major developments indicate the changeability of mandates over time. The legislative history of mandates requiring the provision of preschool handicapped services at the local government level includes several Federal and state initiatives.

The propensity for continued expansion of legislative requirements in this area is quite certain. The 1991 Amendments to IDEA (Individuals with Disabilities Education Act) will impose greater requirements on state and local governments in upcoming years, as the program is "more finely tuned." (Congressional Record, June 24,1991)

Federal Legislative History

The starting point of the Federal legislation in this area is The Education of all Handicapped Act passed in 1975 (PL 94-142). This bill was passed to insure that handicapped students received a free appropriate public education. There is other education law which was enacted prior to 94-142 which may be relevant as well, but the pre-1975 legislation is beyond the scope of this analysis.

The authority of the Federal government to compel local and state governments to provide these services is derived from the supremacy clause as well as the determination of national interest:

> It is in the national interest that the Federal Government assist State and local efforts to provide programs to meet the educational needs of handicapped children in order to assure equal protection of the law (Sect 3, par. 9, PL 94-142)

The legislation is a Federal crossover mandate, which threatens the termination or reduction of aid provided by another program unless the requirements of the program are satisfied. State compliance with the legislation is "voluntary," however, any state which does not comply will have funds withheld from several other federal handicapped programs (Advisory Commission on Intergovernmental Relations, 1984, p. 21).

The funds allocated for Part B (94-142) were specified to supplement the costs of providing educational services to handicapped children. States were prohibited from using the Federal monies as a substitute for state expenditures. The Federal aid formula for dispensing funds to the states is based on current census data, the number of children (aged 3-21) not to exceed 12 percent of the population of children in the state.

The law was amended in 1986 (PL 99-457) to include the provision of services to infants and toddlers (aged 0 to 2), known as Part H in the legislation. Previously, states may have provided the services to infants if they chose, but were not compelled to provide them[9]. The legislation required states to develop a statewide, comprehensive, coordinated, multidisciplinary, interagency program of early intervention services within 3 years of the enactment date to insure continued Federal funding for a variety of handicapped programs. By the fifth year, states are expected to provide all early intervention services to all eligible infants and toddlers with disabilities. The Federal money appropriated under 99-457 for preschool education must be used to *supplement* and not *supplant* other expenditures for handicapped programs. This is a very important provision, but it is difficult to determine the level of Federal oversight and enforcement for non-compliance.

99-457 was amended in 1991, changing the name of the legislation to be more 'politically correct,' Individuals with Disabilities Educational Act (IDEA). One of the purposes of the changes were to insure a smooth transition from the infant and toddler services (Part H, 99-457) to those for 3-5 year olds (Part B, 94-142).

The 1991 Amendments to IDEA broadened the definition of what constitutes a developmental disability to include "children at risk" of developmental delays. The law increases the statewide requirements to insure "the identification, tracking, and referral to appropriate services for all categories of children who are biologically and/or environmentally at risk of having developmental delays." (Sect 623, B, b) The program will require assistance to "low-income, minority, rural, and other underserved populations" (Sect 8, 2, I) with emphasis on recently publicized health threats: serving crack babies, children of alcoholics, and children with AIDs.

The 1991 amended definition of "children with disabilities" for children aged 3 to 5 is, to include "at a State's discretion," children who are

[9] Leovell et al. (1979)would call this program a 'compelled condition of aid' because of the political and economic necessity

(i)experiencing developmental delays as defined by the State and as measured by appropriate diagnostic instruments and procedures, in one or more of the following areas: physical development, cognitive development, communication development, social or emotional development, or adaptive development; and
(ii) who, by reason thereof, need special education and related services.

How States interpret the definition of developmental delays is subject to tremendous variability. States have adopted different definitions of what constitutes a 'developmentally delayed' child, which has led to a 30-fold difference among the states in the proportion of the population receiving services under this legislation (Carolina Policy Studies Program, Congressional Record Sept 16, 1991). It should be noted that New York has established eleven different classifications of disability 'at their discretion, defining more than the five classifications found in the federal legislation

The amendments are designed to enhance the seamless system of service delivery, particularly in the transition between the infant and toddler program, and the 3-4 preschool programs. The legislation calls for the use of all technological resources available to the state, to measure childrens' disabilities as well as tracking them through the system.

One rationale for the expansion of the program is that financial hardship of many families has created more children who are economically disadvantaged, creating a greater need for governmental services to provide for these children. Because of this, the Federal government doubled the funding for the program, increasing the Federal contribution to $220 M for the 50 states. Considering the cost in Suffolk County alone is $83 M, the Federal contribution is not going to stretch very far. Each state is guaranteed a minimum of $450,000 (*Congressional Record*, 1991). The net effect of the legislation, then, expands the requirements without a commensurate increase in funding. This will increase the financial obligations of state and local governments, which may crowd out other programs of equal or greater importance. Local government is in a catch-22: Because of the bad economy, government must spend more—paid for by taxes on those who already experience financial hardship.New York State Mandates

The efforts of New York State to come into compliance with the 1986 changes contained in 99-457 culminated in the passage of Chapter 243 of the Laws of 1989. This legislation changed the responsibility of providing special services to three and four year-olds from the Family Court to local school districts. The implementation of this law was necessary to comply with the due process requirements of the Federal legislation[10]. More important to state lawmakers was probably the belief that noncompliance threatened $150 million in lost aid for handicapped programs.[11] Whether the Federal government would have enforced the provision, and the penalties which would have resulted, has not been verified.

Oversight of the program for 3-4 year olds is with the State Education Department, although they may lack the staff to be as effective as they could be. The programs for infants and toddlers (0-2) are not approved by the SED, but currently determined by the Family Court. Although the State has no direct oversight of the programs for infants and toddlers, it still reimburses each county 50% of the approved 0-2 costs.

The State Education Department has six regional offices in New York responsible for the program, called the Office for Education of Children with Handicapped Conditions (OECHC). The regional offices are to improve communication between the counties as well as gather necessary information to administer the programs. Regional offices have provided training workshops to parents as well as professionals (*SED Newsbriefs*, Vol XIII, 1988-89). One remaining question is the division of actual (not legislative) responsibility between the regional offices and the central state authority in Albany. To what extent is policy oversight selectively or comprehensively conducted by the lead agency? The State Education Department may be utilizing the school districts as constituents to support and justify budgetary expansion. The governmental jurisdiction which seems to be losing out in the political battles, County Government, ends up paying most of the bill for the program which originates in Washington, D.C.

The State law (4410) establishes an extensive system of responsibility for the provision of services. The primary responsibility for providing the services is the individual school district in which the child resides[12], although financially, the county and state

[10] The court ordered procedure of The Family Court did not allow parents to appeal the decision of recommended services.

[11] This information was provided by James Fogarty, Director of BOCEs II Special Education Services.

[12] Lee Koppelman relayed the story he heard regarding foster children from New York City receiving services courtesy of Suffolk County Because they are foster children, they can be claimed as residents of any county, switching the financial burden still further from the central

governments eventually pay for the program. Because of differences in the size of and resources available to each school district, some school districts will have their own handicapped education programs, some consolidate responsibilities with other school districts, or contract out the services to Boards of Cooperative Education (BOCEs). Because the responsibility for providing services lies with the school district, those counties which have a greater number of school districts would necessarily spend a larger amount of money to meet the mandated requirements.

The primary responsibility of the school district is to identify children in need of services and to establish a Committee on Preschool Special Education (CPSE). CPSEs can be shared by school districts if they choose, creating a joint committee subject to the approval of the Commissioner of Education. Larger districts may establish more than one CPSE to administer the operation of the handicapped programs. There are currently 72 CPSEs serving the 126 school districts within Suffolk County. [One potential recommendation which could be considered is consolidating some of the CPSEs.]

The CPSE is composed of the following members with full voting rights: an appropriate professional employed by the school district, a parent of a child with disabilities who resides in the district, a professional who participated in the evaluation of the child, and, if the child has previously received services in the infant and toddler program (99-457), the appropriately licensed professional who was previously responsible for the child. In addition, the county or municipality may appoint a professional to serve on the board, but this person does not have voting rights on the committee (4410, Sect. 3). This provision has not been utilized by local government, virtually no CPSE has made a decision to provide services with a county representative present. Unfortunately, there are too few county professionals available to attend all of the meetings [there are 5-7 people, at most, within the Department of Health Services in Suffolk Co. responsible for the program], and if they did, they would have sporadic influence on the final decision because they do not have formal voting rights on the CPSE.

One of the members of the CPSE is a member of the evaluation team. The evaluation team is composed of a psychologist, social worker, and physician, at minimum. The evaluation team is chartered by state law to conduct a comprehensive evaluation of every student which is suspected of handicapping conditions. Any student who is recommended for an evaluation, upon receiving parental consent to conduct the evaluation, receives a complete evaluation, despite any specific requirements of the case.

The requirement for a full evaluation, despite the individual needs of the student, could easily be considered an unnecessary cost in all situations. Many children who are reviewed for services are not in need of complete psychological, cognitive, physical, and IQ testing; a pre-screening process could determine whether there is justification for additional evaluation procedures, reducing the overall cost of the program. One consideration, however, is whether there would be children who would be overlooked by the pre-screening process, otherwise in need of service. This question cannot be resolved by this analyst, but, in suggesting methods by which the overall cost of the program could be reduced, pre-screening is certainly a viable option.

Only those programs which are approved by the State Education Department are those eligible to provide evaluations of students. One question which arises is the means by which programs and their attendant evaluation teams get approval through the State. It would seem that once the program receives initial approval there would be some inertia to continue the approved status, absent any aberrant circumstances. The evaluators, by the same token, have to meet state certification requirements which limits the number of potential service providers, ensuring a future market for their services. The politics of program approval, undoubtedly, could be considered as an explanation of this program's growth.

Another consideration about the review process is the degree of uniformity in the evaluations, or the lack thereof. There appears to be tremendous variability in the recommendations made by individual CPSEs, as indicated by speaking with various individuals associated with the program. There are at least two reasons for this. First, the provision of services depends on the individual CPSE members. Some members may be less than restrained in determining student need, depending on their individual preferences and the amount of 'internally-generated compulsion' (Lovell et al, 1979). Second, the evaluator has to be from an approved program, usually that is the site which ultimately provides the services. There would be a clear incentive for the evaluators to recommend services if they are to be the ones who will be performing the services. The influence of the service providers on the CPSE is also increased by one vote if the child received services under the infant and toddler program. Because the evaluation team has influence on the CPSE to recommend services for children, there would appear to be an accountability problem, given that the evaluator, education provider, school district, or the CPSE

does not have to finance the services which are ultimately rendered.

The committee is charged with diagnosing the individual child's educational needs, specifically, whether the child has a handicapping condition. The committee recommends appropriate services for the individual child (an individualized education plan, IEP) selected from those which has been approved by the State Commissioner of Education. Only those education providers who have received SED approval are eligible for Federal appropriations. Furthermore, the CPSE recommends the appropriate transportation for the child.

The final determination of services, as found in 4410 of the Education Law, is up to the school board, but the recommendations of the CPSE are probably followed quite closely, given that the school board member is the chair of the meeting. There would appear to be no reason for the school board to overrule the decision of the CPSE to provide services since the school district does not have to pay the bill.

The influence of parental choice on the decision to provide services is perhaps the largest discrepancy between the letter of the law and actual implementation of the program. Parental choice, although highlighted in many summaries of the program, is guaranteed through appellate procedures more than through immediate influence the choice of services. However, in practice, the parent is always present at the CPSE meetings, but the parent [not of the child in question] has voting rights. Informal procedural process could characterize the CPSE process, as few formal votes are taken by the committee, its members preferring to make decisions consentually.

According to state law, parents can appeal the decisions of the CPSE through administrative channels, and if not satisfied, they have the right to pursue legal (civil) remedies through the court system. The question is whether the process bends to the will of the parents' preferred program to prevent future administrative or legal confrontations. One administrator familiar with the program estimated that the administrative appeal process could cost $40,000 for every parent challenge. Avoiding this administrative cost, as well as avoiding future civil litigation, is obviously an incentive for the school board not to go against the wishes of the parents. One county official who is involved in the CPSE process indicated that her boss forbade her from going against the wishes of the parent's choice of transportation, to avoid additional litigation expenses. Obviously, this incentive structure indicates structural change is necessary in the state legislation.

Based on the above cost of appeal, guaranteeing the due process rights to challenge the local governments' determination of the need for services, precludes three to four additional children from receiving services, based on the average cost of five counties. But assuring due process is guaranteed by Federal Legislation—noncompliance would presumably eliminate the state's eligibility for other aid programs. Further information on the actual number and cost of administrative appeals is needed to determine the total cost of this procedural safeguard.

Reducing the cost of the appellate process, while assuring local accountability and due process of the parent poses a difficult problem to resolve. Perhaps one solution to reduce the cost of the appellate process would be to privatize the administrative appellate procedure in the program. Removing procedural restraints on state government, by making appeals legal affairs rather than administrative ones, would reduce the time and resources government would have to commit to protracted administrative battles. However, this could also raise the total financial burden of local government, depending on how this were implemented. Further consideration of the implications of a change of this sort is clearly warranted.[13]

Another consideration could be placing some fiscal responsibility for the appeal on the parent—whether it be token fee to deter endless appeals or a larger fee might depend on the level of potential abuse in that jurisdiction, based on comprehensive audits. Reverting some of the fiscal responsibility to the school district for the appellate procedure would restore the natural supply and demand forces in the market for handicapped education, minimizing spillover effects. Reconciling 'the ability to pay principle' while assuring minimum compliance and implementation of the requirements, i.e., making sure poorer districts are not 'lost in the margin' because they cannot afford a comparable level of service as in Suffolk, should be an overriding legislative concern when evaluating the effectiveness of this program.

[13] One necessary component to realizing this change is negotiation with the Inter-Agency Coordinating Council. Assurances that this modification would not disqualify the state from Federal Aid Programs would be necessary prior to such a change. A liberal interpretation of the due process provision in the Federal legislation, based either on administrative or judicial precedent, could free much of the supervisory and administrative costs for other aspects of the program.

Recommendations to improve the current process should not exclude trained professionals from providing the necessary input, but assuring that some balance be struck between expertise and accountability. Improving the representation of the county officials is essential to provide a check on the growth of the program. Another alternative which could be suggested is reducing the number of CPSEs by consolidating some of the CPSE functions. Centralizing the evaluation of the student, to reduce the many different standards used by CPSEs could be a means to improve the consistency of the evaluation standards. This function perhaps could be performed within BOCEs, but this also contains some risk. BOCEs may be less equipped to respond to current budgetary constraints, as a centralized evaluator or as a service provider, than would attributing more fiscal responsibility to the school districts' CPSEs.

A critical part of the New York legislation is that the municipality (a county or New York City) must pay for the program. The county is required to make quarterly payments to the service provider, whether that be a BOCEs, private, or a public program. In practice, Suffolk and Nassau counties make monthly payments. The county is financially responsible for only a portion of the costs of the program, although they have to "front" the costs of the program throughout the school year before the state is obligated to consider reimbursement. This time lag is crucial to understanding the budget crises which face various New York counties. It is not until April 1 of the school year that the county can apply to the state for reimbursement for the previous school year's programs. Even then, the time lag between reimbursement for the counties' outlays are likely to be delayed or reduced through the administrative process.

In addition, the political process affects the municipality's reimbursement level. Although the state regulations provide for a reimbursement schedule to the counties which increases incrementally each year by 5% beginning with 1989-1990, the legislature has the ability to reduce these reimbursement payments as they choose. The most recent budget surprise to local government was that the counties had expected a 55% reimbursement rate (based on rate schedules in 4410, 11), however, the legislature cut that rate back to 50% as a result of New York's fiscal crisis. The legislation indicates that the maximum reimbursable rate to local government is 70% (in 1993), however, that appears to be highly unlikely given that the legislature reneged on previously passed reimbursement schedules. Greater burdens on local government for program expansion could result in new local fees or an increase in the property tax, rather than relying on state income tax which would be more appropriate if the program's direction is changing to serve redistributive functions.

Administrative regulations are another form of mandated activity which affects how county government must perform their responsibilities. The regulations governing the commissioner of education specify reporting requirements, definitions of terms, and other procedural requirements for county government, school districts, and CPSEs.

One of the regulations on the state books outlines the methodology used to compute the countywide tuition rates, and the rates that can be charged by state-approved education providers. Service providers have to receive approval by the Commissioner of Education in order to be eligible for State and Federal aid. The Commissioner of Education sets the tuition rates for preschool handicapped education programs. This methodology is based on the prior costs of the program (submitted by the education provider), the attendance rate in the program, and adjusted for inflation.

The education provider also submits requests to the State Education Department for various Federal grant programs to offset ["supplement"] the costs of the handicapped education. The SED consolidates all of these requests from the education providers and submits a bid to the Federal government for aid under at least three different Federal programs (Public Laws: 94-142, 99-457, 89-313).

Another actor involved in the provision of preschool handicapped services is the state legislated Early Childhood Direction Centers (ECDC). Each county is to provide for an information warehouse to facilitate the administration of the program. At this time, it is unclear whether these Centers have any functions beyond a hotline for information and service referral to parents. According to a school district representative on several CPSEs, the ECDC refers parents back to their appropriate school district to seek preschool services. More information should be sought in how these centers are administered, and how they operate in practice, if it differs from the legislative requirements. The purpose of these direction centers appear somewhat ambiguous, subject to the interpretation of those administrators in charge of the program.

Responsibility for the oversight of the program in Suffolk County has been under the Social Services Department, but this changed to the Department of Health Services as of Jan. 1, 1992. Responsibility in Nassau County lies with the Health Department.

Program Analysis

The recent amendments to Federal law will demand more from the State of New York, in terms of coordinating interagency activities. Given the resources currently allocated for the statewide administration of the program, existing funds should be sufficient to meet any additional administrative and procedural requirements, provided the political will to reorganize priorities exists.

Reorganization of priorities should focus on the statewide administration of the program, particularly, limiting the bureaucratic incentives to expand the program. Modifying school district incentives so that they are either partially responsible, financially, or limiting their power to determine the level and breadth of students receiving services, are essential to restoring public accountability to the program. Counties are paying for most of the program, while they have little authority over the decision-making process. Finding the proper mix between school district and county government authority over the program is ultimately a political question, which should be determined considering all of the interests who are affected by the program.

Aside from the procedural and administrative requirements, the increase in programmatic requirements, or substantive policy requirements, could easily be used to justify budgetary expansion by various interests involved in the program. These interests include the health care professionals, school districts and parents of children receiving services, at a minimum.

The spirit of privatization is hindered by New York's choice of program implementation. Although in theory, New York's administration of this program is to provide the best services at minimal cost, there are several impediments to the realization of that goal.

The many processes and operations carried out by local, state, and federal implementing agencies for this program are fraught with asymetric information. The functions are often so compartmentalized that it is difficult to find any one individual who knows the full picture of the program. Street-level bureaucratic discretion appears to be the rule, rather than the exception. Decision-making authority lies with the CPSE and the local school district, neither of whom are financially obligated to pay for the services.

The cost effectiveness of the program could be examined on several different jurisdictional levels. Individual level data on the cost of services are kept by the State Education Department, known as the System to Track and Account for Children (STAC). The STAC information includes the "approved costs" for the education and transportation of the student. The approved cost, however, may not be the actual total cost of providing the services. The STAC figure is the maximum reimbursable rate for each child, of which the state is to pay half. The approved costs are reconciled after the services are rendered on what is called an "AVL Form," the final cost may be higher or lower than the approved costs, but the State does not reimburse more than half of the approved cost.[14]

One feature of the fiscal component of the program is the State borrowing money from the counties to finance the program[15]. The State Department of Education assesses each county $50.00 per child for administrative costs of the program. This administrative fee is reimbursable beginning April 1, of that academic year. Determining which administrative functions are financed by this fee is difficult to ascertain, because it is subject to the discretion of the SED bureaucracy. The administrative fee, in and of itself, should not be an onerous county government expense, but a portion of the fixed cost for every student receiving services. Whether or not this fee is justified remains to be determined given that 10% of the cost of the program is subtracted "off the top" from every federal grant by the SED for administration.

The more alarming financial aspect of the program is that county government has to make payments to education providers for almost a year before they are eligible for reimbursement by the state. Because of the time lag in the reimbursement, counties can incur additional costs if money has to be borrowed to finance the required mandates. The county would be forced to pay additional debt service, while the interest paid is a cost which is not reimbursed.

Several major findings, aside from a better understanding of the intricacy of service delivery in this area, should be considered by local policymakers facing mandated requirements with constrained budgets. First, the discretion allowed to states enables a broader interpretation of the the mandate, expanding the role of local government and their attendant fiscal responsibilities.

[14] This is based on information provided by Seth Forman, who spoke with several individuals responsible for administration

[15] Information provided by Sandy Riebeltowski, STAC Division, SED, in telephone conversation.

The broader interpretation of the mandate refers to the number of handicapping conditions identified by the Commissioner. The Federal Mandate identifies five areas of disability, while the New York regulations establish eleven categories eligible to receive mandated services. Some administrators argue that the eleven categories are too restrictive. This has led some to suggest that many children who do not fall into one of the existing categories, receive services within the speech impaired category.

Estimating the Federal contribution to cover the costs of this mandate cannot be determined at this time. This is an important consideration to understand how much of the burden the mandating government is undertaking to finance its requirements. The problems of estimating this ratio are several. Tracking the intergovernmental transfers and reimbursements for specific programs or functions is hampered by the lack of detailed information on State Education Department decisions. They are responsible for aggregating all requests for funds into a package for Federal consideration on grants in aid. There are many pieces of legislation which are applicable to the provision of health and education services, more than have been identified, and perhaps more on the way with more children defined as 'at risk'. Second, examining the grant revenues from the SED may not include the same grants received by the State Health Department. All grants which are applicable to the programs would have to be identified and tallied.

Furthermore, local jurisdictions would vary on the proportion of Federal funds received through the State agencies, depending on their level of compliance. Differences in how municipalities determine their balance sheets, via interfund transfers and inter-jurisdiction transfers, make tracking of funds too complex.![16]•

Figures on the average and total cost of the program are somewhat difficult to isolate for several reasons. These include different accounting procedures, different periods of time (fiscal years), and different aggregation of component cost in various jurisdictions responsible for the program. The accounting procedures refers to the actual vs. accrual basis. Counties operate on an actual basis, or pay as you go, while the state operates on accrual. Accrual basis aggregates the costs after a certain period of time, which could result in a wait for payment at least a year after services were rendered which has caused some confusion in the analysis (see FN 16).

New York has different fiscal years for three jurisdictions involved in the administration of the program. The state, county, and school districts budget their annual operations beginning at different dates. How each jurisdiction divides the cost of the program into component costs also varies greatly. BOCEs, for example, operating on a school district fiscal year, accounts for costs related to the preschool handicapped program in at least three different categories of expenditures. Choosing the jurisdiction to examine costs of the program was based mostly on which data were most accessible. The analysis was performed on data received from the SED, and there were some problems associated with that data.

There have been some discrepancies in the computation of average student cost for these programs. In fact, there are four different sets of numbers for the individual cost and the number of students served by the program. The differences in the computations, in most cases, do not significantly alter the results found for the average cost and enrollment figures, but finding out the reasons for the discrepancies was a time consuming and frustrating process. There is still some slight concern about the 'true' cost of the programs.(See Appendix). The fact that the state is revising the data set, or sending down additional information to complete our files, may lead one to speculate that the data were changed in some manner, but that claim would be mere supposition.

Analysis performed on SAS included the comparison of the average cost and variability of the two and ten month programs in Suffolk and Nassau (Tables 9-1, 9-2). The standard deviation of the program is important because it indicates how variable individual student costs are within a particular program. Higher variability can indicate two seemingly contradictory conclusions:

The services selected are more closely tailored to the individual student needs; or

that, there is a lack of uniformity in the delivery of services—because of the CPSE process or the discretion of program rates set by the commissioner.

The problem is that one cannot distinguish the reasons for higher variability, one can merely point out that there are differences. Interpreting the stand-

[16] One example could be Suffolk County including the maintenance costs for all handicapped children from aged 3-21 as a cost of the preschool handicapped program. This was discovered when there was a discrepancy of 11-15 M in the figures that the SED had for the cost of the program, and the amount Suffolk County paid for the program. This suggests that there is a lot of bureaucratic discretion in how the funds are ultimately spent.

ard deviation can easily be accomplished by noting that 68 percent of the students will be one standard deviation above or below the average cost.[17]

The most significant differences between the variation in the cost of the county programs can be seen in Table 9-1 and Table 9-2. As would be expected, education costs vary more than transportation in both the two and ten month program. In the ten month program, Nassau county standard deviations increased dramatically over the three year period in every category while the costs stayed relatively stable (total cost did not change more than $1000). Suffolk County, on the other hand had less dramatic differences in the standard deviation over the course of the three year period. All that need to be said beyond this discussion is that with a 1991 average total cost in Nassau of $18,232 and standard deviation of $11, 312, there will be a significant portion of students whose individual cost exceed $30,000 per year.

Examining the proportion of the child population receiving services in five counties suggests that there is considerable variation between local implementation within a given state. Table III provides the data on the number of students approved for services in 1989 and 1990, and the population figures for the age group in 1990 (Census). There are two different figures on the level of student enrollment, both numbers are derived from data received by the SED. The first figures are based on proportions computed from hard copy data released by the SED, the second (bold italicized) is a reconciliation of the numbers, controlling for the multiple entries which were found on the computer disk data.

Despite the slight differences in the data received from the State, the general picture remains the same. Suffolk County provides services for the highest proportion of the population of the counties studied. The greatest variability between the counties is within the programs for 0-2 aged children, with Suffolk again taking the lead in the number served. A ratio was computed, based on the population served, between the highest and lowest levels of program activity. Based on one version of the data, this led to more a ten-fold difference in the number of students served just in the five counties studied. This raises a concern about the administrative differences between the counties. The differences could be attributed to the outreach programs offered in Suffolk to attract more students. More importantly, it suggests that despite the intent of the legislation to provide services in a roughly equitable manner, the actual implementation of the has not resulted in comparable levels of service based on population.

The implementation of educational services for handicapped preschoolers in New York State is a major financial responsibility on state and local budgets. Counties should have a clear choice in how to select the service provider mix within their jurisdiction, particularly because they are responsible for financing the mandate. Counties should be able to influence the selection of whether most of the of services are provided in public, private, or BOCEs placements. This would provide that munipality the opportunity to select or encourage the selection of those services which offer the most cost effective means of achieving the mandate objectives.

[17] It should be noted that from a statistical point of view, the distribution of costs for children is not normally distributed, i.e., equally grouped on either side of the average cost. What the standard deviation indicates in some of the program numbers is that the distribution is negatively skewed, suggesting that there are more children on the high end of the average cost than below it. More of the cases will have a higher cost than the average if the standard deviation is more than half of the average cost, because you cannot have a negative cost for services. This suggests that an alternative measure, the median rather than the mean may be a more appropriate measure, but the information is comparable.

THE PRESCHOOL HANDICAPPED PROGRAM

Introduction

Of the vast lexicon of local government programs on Long Island, one of the most perplexing and frustrating for government officials has been the Preschool Handicapped Children's Program. The program is perplexing because of the labyrinthine nature of the federal and state laws that mandate this program, which provides free special education services to preschool handicapped children.

It is frustrating to counties in particular because of their inability under the current system to control the costs associated with this program. Simply put, the recent changes in federal and state laws made the counties and the state equal partners in the fiscal responsibility of this program, while the school districts and the family court were charged with the responsibility for the delivery of services provided through the program.

Adding to the frustration in attempting to administer this complex program is the very nature of the program and the population for which it is designed to provide services to. While government officials grapple with the task of administering a program that provides handicapped children aged 0-5 with a free education in an efficient manner, they have to do so within bound by an existing consensus that early intervention makes a major difference in the development of handicapped preschool children, and that a comprehensive program providing such services should be in place. Not surprisingly, the combination of program complexity and the need for the delivery of such services has resulted in the enormous growth of this program and its costs to counties statewide, and in Nassau and Suffolk counties in particular.

But if there is a consensus that early intervention is necessary in the education of preschool handicapped children, than it is true that another consensus has emerged as well. This consensus, formed among state, county, and school district officials, parents, and special education experts, is that changes must be made to make the program more cost-effective. All of the concerned parties contacted regarding this report have indicated that such changes must be made to ensure that this program is not rendered impotent by the political necessity of controlling governmental costs.

While the growth of the Preschool Handicapped Children's program continues to be a major problem for counties throughout New York state, the growth of this program has been particularly remarkable in Nassau and Suffolk counties. In Nassau the cost of this program to the county has tripled between 1984 and 1992, growing from approximately $15 million to an estimated $45 million The Suffolk figures are even more startling, having grown by more than 800 percent in the same amount of time, from $11.7 million in 1984 to an estimated $108 million in 1992 (see chart 9-1). The volume of children being served in Suffolk County stands out as particularly remarkable. The New York State Department of Education reports that 5,956 children have been approved for services in Suffolk county for the school year 1990/1991 (see chart 9-2). This figure is more than double the substantial 2,429 children approved for services in Nassau County, and represents approximately 21 percent of the total children served under this program statewide.

These numbers indicate clearly that nowhere has the growth of this program had more of a profound impact than here on Long Island. It is the challenge to Long Island and state government officials to identify and correct that which is inefficient in this program, while leaving intact a strong program structure which will ensure that services are provided for those children and their families that are in need.

Program Overview

The Federal Education of all Handicapped Act passed in 1975 (PL 94-142) was intended to ensure that handicapped students received a free, appropriate public education. While the act required only voluntary compliance by the states, federal funds in a whole range of special education programs were threatened if a state chose not to comply. In October of 1986, congress amended the 1975 Education of the Handicapped Act, renamed the Individuals With Disabilities Education Act, to encourage states to plan for the provision of comprehensive early intervention services to infants, toddlers, and preschoolers with special needs. The amendments (PL 99-457) established two programs: a mandated program for preschoolers aged 3 to 5 with certain handicapping conditions, which has already been put into place in New York, and an optional program for infants and toddlers aged birth to 3 with developmental delays, in which New York opted to take part. Congress authorized 5 years of state planning and programs were to be operational by the 1991-1992 school year.

The purpose of the federal laws regarding the education of preschool handicapped children was to

ensure that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs. The crafters of the 1986 amendments to the federal law had a particular eye toward protecting the needs of the parents of handicapped children in providing services for their children. "Parent Choice" was given a top priority, as it was felt that the services ultimately delivered to pre-school handicapped children should be what the families themselves perceived the need to be, rather than what others may perceive them to be.

Nevertheless, there was (and still is) another prevailing philosophy regarding the delivery of special education services to preschool handicapped children, and this was based on the pedagogical axiom that children learn most effectively by observation of others. It follows from this that to the extent possible, handicapped preschool children should have their educational needs served in an integrated, non-segregated environment which would permit them to interact with their non-disabled peers. A whole professional literature grew up supporting the position that once a child enters a segregated, isolated system of programs and services, they become stigmatized and have great difficulty emerging from it in later years.[18]

It is for this reason that the federal law mandates that

> ....to the maximum extent appropriate, handicapped children are educated with children who are not handicapped, and that special classes, separate schooling or other removal of handicapped children from the regular educational environment occurs only when the severity of the handicap is such that education in regular classes with the use of supplementary aids and services cannot be achieved satisfactorily...(PL94-142, Section 612).

It is this provision of the law requiring that preschool handicapped children be served in the "Least Restrictive Environment" that was to be the guiding principle of the state programs.

Since the 1986 federal law made special education programs and services an entitlement as of July 1, 1991, its primary effect was to encourage states to develop a system of "due process" through which parents of handicapped preschool children would be able to make administrative appeals should they deem the services provided to their children to be in any way inappropriate.

New York State

New York State's efforts to comply with the 1986 changes in the federal law culminated in the passage of Chapter 243 of the Laws of 1989. This legislation amended section 4410 of the New York State Education Law and transferred responsibility for the provision of special education services for preschool children with disabilities ages 3-5 from the Family Court to the local school districts. The State Education Department (SED) was charged with the oversight of the 3-5 year olds, while the program for infants and toddlers (0-3) were to remain under the jurisdiction of the Family Court, in accordance with chapter 236 of the Family Court Act.

This law conferred the fiscal responsibilities attached to these programs on the counties. The counties were charged with providing 50 percent of the funding and the state the other 50 percent.

The state law made school districts responsible for identifying all eligible preschool handicapped children and informing their parents that they are entitled to a free evaluation by a state approved evaluator. The state law also charged the school districts with establishing Committees on Preschool Education (CPSE). The CPSEs are the conforming mechanism through which service recommendations and parental appeals are made. CPSE membership consists of a school district special education professional (committee chair), a parent of a child with disabilities who resides in the school district, a professional who participated in the evaluation of the child, a licensed professional who delivered services previously to the child, and an appointed professional from the agency charged with the responsibility of the preschool child. In addition, the county may appoint a professional to the committee. County representation on the CPSE was included to provide the counties with some authority over the delivery of services to handicapped preschool children.

More About the Program

Parents who suspect their infant or toddler (age 0-3) may have a handicapping condition initiate the process to obtain an appropriate evaluation for the child. Usually they contact or are contacted by their family pediatrician who will refer them to a state ap-

[18] See Odom and McEsay, 1990, Guralnick, 1981, Guralnick & Groom, 1987, Peck, 1989.

proved evaluator. A complete evaluation is usually performed at this time. The parent must then petition the Family Court for a review before a determination for services can be made. The Court has final jurisdiction over petitions for special education of children aged 0-3 and issues an order to provide for educational services. The parents may appeal a Family Court order in accordance with civil practice laws and rules.

The system for 3-5 year olds operates similarly in that the parent may initiate the process. But this is often not necessary, as the school districts are charged with identifying all eligible handicapped children residing in their district and, with the consent of the parent, provide for an evaluation. After an evaluation has been performed by a state approved evaluator, it is reviewed by the CPSE for a determination of services. The parents of the handicapped child are considered to be participants at the CPSE meetings. The final determination of services is made by the school board, but the recommendations of the CPSE are usually adhered to. The parent is entitled to an additional evaluation at public expense should they disagree with an evaluation. If the recommendation of the CPSE is not acceptable to the parent, the parent can appeal the decision to the Board of Education which than appoints an impartial hearing officer to hear the appeal and make a determination on services for the child.

Under present law providers of special education programs must apply to the Commissioner of the New York State Education Department Commissioner (commissioner) for approval of programs. As part of this application process, providers must also submit a description of its multi-disciplinary evaluation component, which is subject to the approval of the commissioner. After the school district has been contacted by a parent, it must furnish parents with a listing of all state approved evaluators in the geographic area. This means that all evaluators must also be approved providers of special education services. Evaluators are also required to take part in CPSE meetings, at which the determination is made for programs.

Each evaluation conducted on a child is required to be comprehensive and must include detailed information on the educational needs of each child. In addition, the evaluator is required to include a recommendation as to the frequency and duration of services. This evaluation is distributed to all CPSE members and the parents of the child prior to the CPSE meeting. In the case of 0-3 years olds, evaluations are submitted to the Family Court in accordance with sections 236 of the Family Court Act.

Currently, the State Education Department defines a "pupil with handicapping conditions" using the 11 handicapping conditions contained in federal regulations for 5-21 year olds:

- Autistic
- Emotionally Disturbed
- Learning Disabled
- Mentally Retarded
- Deaf
- Hard of Hearing
- Speech Impaired
- Visually Impaired
- Orthopedically Impaired
- Other Health Impaired
- Multiply Handicapped

There are no consistent, statewide standards for evaluations.

The Commissioner is charged with determining tuition rates for approved programs for 3-5 year olds on an annual basis, subject to the approval of the Director of the Budget. Information regarding the determination of rates is submitted by the provider to the commissioner. The commissioner is charged with establishing an advisory committee composed of municipal officials to advise the commissioner on establishing the rate-setting methodology. Rates for programs for 0-3 year olds are determined by the Family Court with information provided by the service provider.

Itinerant Vs. Center Based Programs

There are basically two different types of programs that an evaluator, a CPSE, the Board of Education, or a Family Court can recommend or approve: center-based programs, or related itinerant services. A center-based program can be defined as any program or service approved by the commissioner that is delivered in a building segregated from a mainstream educational setting.

A related itinerant service, by contrast, are services provided by an appropriately certified or licensed individual in a mainstream educational setting, such as a prekindergarten, Day Care, a Head Start program, or a child's home. A provision in the state education law (Article 89, section 4410) that requires the itinerant services to be provided in conjunction with a program at a facility that has been approved or licensed by an appropriate governmental agency severely restricts the provision of itinerant services in New York State. This effectively makes illegal the provision of services in the child's home in most cases. Additionally, the parents of the child

would have to incur an out-of-pocket expense to enroll their child in a day care or prekindergarten program, if they are not already enrolled, before they can receive itinerant services. Center based programs, by contrast, are free to the parents. The CPSE is given responsibility for determining the location of the itinerant service, and if the CPSE recommends 2 or more itinerant services such services are to be provided in conjunction with an approved (center based) program.

The law also declares that preschool handicapped services are to be provided for the school year between the months of September and June of each year. Children may, however, receive services during the months of July and August if the child's "handicapping condition [is] severe enough to exhibit the need for a structural learning environment of 12 months duration to maintain developmental levels."

If the determination of the school board is not acceptable to the parent, a parent can file a written request for an impartial hearing at no cost to them. The board must provide for a hearing of the case with an impartial hearing officer selected from a list of those who have successfully completed a hearing officer training program conducted by the department according to the regulations of the commissioner. The commissioner must then review the hearing officer's determination regarding the child's handicapping condition, selection of a special education program, or the failure to provide such a program.

Findings

It is with the two objectives of the Pre-School Handicapped Children's Program in mind that it must be evaluated: "Parental Choice"; and the provision of a free and appropriate education in the "Least Restrictive Environment". It is the determination of this report that the Preschool Handicapped Children's Program in New York State has not succeeded in meeting these two objectives.

The system that has grown up around the federal and state laws is one in which the "provider/evaluator" community maintains an inordinate amount of control over program and service determination and delivery. While the intent of the 1989 state legislation was to create a due process mechanism for administrative appeals by parents, hence increasing parental choice, we now see that "parent choice" is heavily influenced by the professional provider community which has a monopoly on evaluation services, and a near-monopoly on the provision of programs. Subchapter 243 of the laws of 1989 was designed to increase parental choice while giving a voice to counties in the CPSE process, has not had the intended effect. In Nassau county, the cost of the program increased $22.7 million from $25.7 million in 1988 to an estimated $48.4 million in 1992, an increase of 88 percent. In Suffolk, the costs increased $41.4 million from $66.6 million in 1988 to an estimated $108 million in 1992, a 62 percent increase.

The reasons for this incredible growth cannot be explained easily and without substantial reliance on available anecdotal evidence.

When Chapter 243 of the Laws of 1989 was enacted, shifting the responsibilities to the school districts from the Family Court for 3-5 years olds, the impact on Nassau and Suffolk counties was destined to be tremendous. Suffolk county alone contains 72 school districts and Nassau county has 54. Due to the new law these districts were required to embark upon a tremendous outreach program with the objective of identifying all preschool handicapped children in their district, as the law required.

In addition, Suffolk county in particular had a large, assertive provider community that has shown itself to be adept at tying into places where referrals are made (Suffolk has approximately 27 approved provider. Nassau has 16). With the new law, the local school districts would now be the focus of the outreach effort. It has been estimated by Suffolk and Nassau county officials that perhaps 80 percent of outreach efforts have been made by the school districts. In many instances, school districts took to the air waves and newspapers, and large mailings of thousands of pieces of literature to inform parents about the free services that were now available.

The school districts, particularly in Suffolk County, have done an exemplary job of outreach to handicapped preschool children. Of its entire population of 3-5 year olds, Suffolk County had approximately 11.2 percent approved for services in the 1990/1991 school year, while Nassau county has a respectable 6.4 percent approved (see charts 9-3 and 9-4). The outreach efforts, however, do not only have an impact on the 3-5 year old preschool population, but also on the 0-3 year old pre-school population. Very often a parent of a 3-5 year old child who has had an evaluation also brings his/her younger child in for an evaluation, whether or not there seems to be a problem. It is no cost to them. Often informed parents will tell uninformed parents about the free evaluations. Of course, any child born after one child has had an evaluation will be more likely to get an immediate evaluation. A chain reaction occurs.

The 0-3 preschool handicapped population in Nassau county approved for services grew 34 percent from the school year 1988/1989 to 1990/1991,

from approximately 507 to 678. In Suffolk the growth of 0-3 aged children approved for programs grew from 1,059 to 1,573 for the same years, an increase of approximately 49 percent.

Evaluators/Evaluations/Placement/Payment

While the law currently requires that the CPSE provide parents with a list of approved evaluators, this is often not necessary as many parents have already contacted an evaluator on their own. Many times parents will know an evaluator/provider because they have provided services to the youngster as an infant.

In either case, the evaluator develops a very close relationship with parents, and because of their professional status, carry a great deal of influence with the parents. The relationship between the parents and the providers is also firmly established in the Family Court system for 0-3 year olds, where it is often the provider that leads the parents through the Family Court process.

While there is nothing inherently wrong with this, the system of incentives motivating the evaluator/providers, the school districts, and parents appears to restrict the information given to parents regarding special education alternatives and distorts the proper referral and placement of children in the least restrictive environment.

Parents of handicapped preschoolers also have an economic incentive to enroll their children in center-based programs: the center-based programs are entirely free, while itinerant services must be provided largely in day care and prekindergarten programs which are an out-of-pocket expense to parents. The delivery of itinerant services in the child's home is extremely limited in New York by subchapter 243 of the laws of 1989 which require that itinerant services be delivered in conjunction with an appropriately licensed facility (day care center, prekindergarten program). Furthermore, if two or more itinerant services are recommended, they must be delivered in conjunction with an approved (center based) program.

It is helpful to schools if a child has some form of special education before they come of school age. This makes it easier for teachers and cheaper for schools. The idea is to "cure" the child before they come of school age. Generally speaking, the school districts have good reasons to adopt a "more is better" attitude. While it has been found through the testimony of school district officials that a large percentage of preschool handicapped children continue in special education programs once they reach school age, it has also been found that schools are in an advantageous position to provide related, less intense special education services through resource rooms and other less segregated environments. From a school district perspective, there is still a perceived advantage in getting preschool children with disabilities into intensive center based programs.

But the school district has another important incentive in the CPSE process, and that is to avoid a confrontation with the parent. The parents have the appeal process on their side. It is long and arduous, and a school district would have good justification for avoiding it.

The representation of the counties on the CPSE, for its part, remains ineffective. While the counties cannot significantly influence the decision of a CPSE regarding recommended services, the purpose of their presence at the meetings would be informational, providing the parents and other committee members with information on alternative services provided in the least restrictive environment. In Nassau and Suffolk counties, however, there is virtually no county representation at these meetings because of a lack of available professional staff. CPSE meetings do not require the presence of a county representative.

The evaluator/providers, by definition, offer more costly center based programs. It is precisely because all evaluators in New York State have approved programs that center based programs are so heavily utilized, and self-referrals are extraordinarily high. The New York State Association of Counties recently conducted a survey of 43 counties in New York State that found in 80 percent of cases, evaluators recommended placement of children in their own programs. The rates for Nassau and Suffolk are even higher, between 90 and 100 percent[19]. A statistic directly related to this is the low itinerant services utilized for preschool handicapped children in New York. Data from the U.S. Department of Education, Office of Special Education Programs indicates that nationwide for the school year 1987-1988, 82.7% of 3-5 year olds with disabilities were served in regular education classes (prekindergarten, day care, head start, child's home), while 17.3 percent of these children were served in center-based special education

[19] New York State Association of Counties Survey of Mandated 0-2 and 3-5 Programs for Children with Disabilities. December 30, 1991

classes, including separate schools, residential facilities, and hospitals.

In New York State, the picture is vastly different: for the 1990-1991 school year, 7.7 percent of preschool children were served in regular education settings (mainstream and itinerant) and 92.3 percent in special education segregated settings (Data provided by New York State Association of Counties). It is the informed belief of many state and local program officials that these figures reflect not so much parental choice as they do the influence provider/evaluators have on parents and the lack of information parents receive about alternative related services.

Nassau County has done better overall in providing itinerant services, with 10.7 percent of all 3-5 year old handicapped children being approved for itinerant services. In Suffolk the number is abysmal: a mere 2.8 percent of 3-5 year olds were approved for itinerant services in 1990/1991 (see chart 9-5).

The difference in costs between itinerant services and center based programs is striking. In Nassau County in 1989/1990 the average cost of approved itinerant services for 10 month programs for 3-5 year olds was $1,187 compared to $14,438 for center-based programs, while the average costs in Suffolk County were $1,149 and $15,774 (charts 9-6 and 9-7). While in many ways this is an unfair comparison since the more severe cases require much more costly center based care, it is clear that many more children can be served on an itinerant bases.

In fact, if Nassau and Suffolk counties succeeded in placing the same percentage of "speech impaired" children in mainstream settings as the national average of 82.7 percent, and the savings obtained by the utilization of itinerant services discussed above were obtained on a per child basis, Nassau would reap a savings of approximately $26 million and Suffolk almost $72 million. This means that Long Island taxpayers could reap total possible savings of up to $98 million if the use of itinerant services could be expanded to national levels.

Tuition Rates

The tuition rates of center based programs and the system for setting them also appears to be inappropriately increasing the costs of the center based programs. Subchapter 243 of the Laws of 1989 require that the commissioner set rates for programs for 3-5 year olds instead of the Family Court. This was intended to create uniformity in rates statewide. In fact, it has turned out to be overly generous to providers who escape the watchful eye of field audits. For 1990/1991 all providers in Nassau county received a 6.2 percent "regional inflator" increase in tuition rates. In Suffolk County, the "regional inflator" for providers was 5.9 percent. While the counties may conduct audits on their own of providers, they must obtain the approval of the commissioner in order to do so. There is also currently a provision in the law that charges the commissioner with establishing an advisory committee made up of representatives of municipalities to advise the commissioner on rate-setting methodologies, but its role appears to be rather perfunctory. In fact, the Suffolk County Comptroller conducted 4 audits of provider programs and found overcharge problems at all 4 facilities amounting to approximately $1.5 million.

A problem also exists with the determination of hourly rates for itinerant service providers. Currently the law charges the counties with determining appropriate rates for itinerants. While this has not emerged as a systemic flaw because of the current low level of the use of itinerant service utilization in Nassau and Suffolk, Suffolk county pays almost double what Nassau county pays itinerants: $70 an hour in Nassau as compared to $120 an hour in Suffolk.

Eligibility Criteria

The whole question of the proper placement of preschool handicapped children is bound up in the eligibility criteria. As discussed above the State Education Department currently defines a "pupil with a handicapping condition" using the same 11 handicapping conditions to classify preschoolers as the federal government uses to classify handicapping conditions in 5-21 year-olds. In Nassau County roughly 59.4 percent of cases are classified as "Speech Impaired". In Suffolk, approximately 62.1 percent of cases are classified as speech impaired (see charts 9-8 and 9-9). County officials have indicated that this could be the case for two reasons. One reason is that the most common way that developmental problems become manifest in young children, particularly those age 0-3 are through speech problems. This makes intuitive sense in that it is highly unlikely that other more complicated mental and physical skills are developed in preschoolers to the point where they can be diagnosed as developmentally delayed.

Another explanation is that the "Speech Impaired" designation is used most often by evaluators who do not want to stigmatize children with more severe problems.

Nevertheless, it has been determined from talks with school, county, and state officials, and looking at State Education Department cost data for individual students, that many of the children who are designated "speech impaired" are indeed speech im-

paired, but are receiving intensive multiple services in segregated settings.

It seems probable that the "speech impaired" category is being used more by evaluators as a "catch-all" category, including in it children whose developmental problems may not exactly fit any of the other categories. In the school year 1988/1989, the year before the 1989 state law affecting the preschool handicapped program took effect, 49 percent of all cases in Suffolk and 45 percent of cases in Nassau were categorized as "speech impaired". As these programs grew after 1989, the percentages swelled to 62.1 percent and 59.4 percent respectively. This indicates that perhaps the 11 pre-designated diagnostic categories have not been useful for identifying preschoolers with handicapping conditions. For the school year 1990/1991 66 percent of approved preschool children aged 3-5 in Suffolk county were categorized as "speech impaired", while 69 percent of Nassau preschoolers aged 3-5 were so categorized (chart 9). As the average cost in Suffolk for "speech impaired" cases for 10 month programs was $12,353 and in Nassau $14,083, it seems reasonable to assume that many of the "speech impaired" children are inappropriately receiving intensive, center based services.

An additional problem with delivering preschool handicapped educational services in the least restrictive environment lies in the eligibility for summer programs. Currently, the law allows any child whose disability is "severe enough" to warrant participation in a special education services for 12 months to participate in programs for the months of July and August. This provision kicks the door wide open to all kinds of children, even those who would benefit from being in a normal setting at home for the summer. For 1990/1991, 52.6 percent of Suffolk's caseload were enrolled in summer programs, while 57.4 percent of Nassau's caseload were enrolled in summer programs (chart 10).

Transport

Since it is the parents choice of which evaluator to use and which program provider to use that the child gets placed with, this decision is often made without regard to proximity of program location. Often parents will hear of a program from a friend or acquaintance and insist on the child's placement into that program. This becomes a costly matter, especially in large geographic counties like Suffolk, because of the transportation costs. Average transportation costs for 3-5 year olds in 10 month programs in Nassau in 1989/1990 averages $3,149 while Suffolk County averages $3,410 for transportation.

It is the feeling of many special education professionals that travelling in a bus to a program over long distances and time also represents restrictiveness of environment. In such instances where a parent would prefer to send a child to a program further from the home than is necessary, the objectives of parental choice and "least restrictive environment" come into direct conflict. It is the belief of most program officials that when an appropriate service provider is available closer to the child's home, "least restrictive environment" should occupy the highest priority.

Recommendations

A very important distinction regarding the difference between delivering educational services to preschool handicapped children and being fiscally responsible for them must be emphasized. It is not the intention of this report to suggest removing the authority for educating handicapped preschool children from the school districts. The counties have neither the resources or the qualifications to be in the business of educating preschool youngsters. The counties must, however, obtain more control over the fiscal circumstances under which such services are delivered. The following recommendations are intended to strengthen the relatively weak hand that the counties currently have.

Objectify the Evaluation Process

It has been found that New York State has not been successful in placing preschool handicapped children in the least restrictive environment, as defined by federal law. Government officials, evaluator/providers, and parents in Suffolk county have been particularly resistant to the use of itinerant services as opposed to the more costly center based programs. It is estimated by the commission that if Suffolk and Nassau counties could duplicate the same proportion of preschool handicapped children enrolled in non-center based programs as the rest of the nation (82.7 percent), the savings to Long Island taxpayers could be as high as $98 million.

The primary recommendation is to make the evaluation process more objective by restoring independent evaluators and eliminating evaluator self-referral.

Currently, by definition, an evaluator must also be a provider of special education services. There are no independent evaluators available for children and their parents. Evaluator/Provider self-referrals of 80 percent or more a result of this system.

1. It is recommended that independent evaluators be permitted to determine the needs of the child (in-

cluding physicians, groups of professionals, school districts and hospitals). The main purpose of this recommendation is to separate evaluations from service provision, evaluation component.

2. It is recommended that any evaluator that makes reference to a specific provider in the evaluation report have their "approved evaluator" status revoked in order to avoid the conflict of interest inherent in the self-referral of services.

3. It is recommended that the evaluation reports become standardized and that a complete evaluation report on each child be sent to the county for oversight purposes.

4. It is recommended that a separate reimbursement rate be determined for evaluations.

This will further separate the evaluation from service provision and encourage non-service providers to become approved evaluators.

5. It is recommended that the law be changed to allow evaluations that are more specifically related to the suspected disability of the child, rather than performing a full battery of tests for each child.

Evaluations should be a redefined (e.g. as health exams with further assessments related to a specific disability as necessary).

6. The commission recommends that appropriate eligibility criteria which would permit the proper evaluation and placement of the child be established.

This could be accomplished by promulgating regulations by the State Education commissioner subject to the approval of the director of the budget and a statewide municipal advisory committee.

7. It is recommended that the determination of services not be limited by predetermined categories. (i.e. making evaluations without regard for the 11 categories set forth by the federal government).

Currently, half the states in the country have rejected categorical labelling of children as the sole standard of eligibility for the 3 to 5 program.[20]

8. It is recommended that the CPSE be required to consider the appropriateness of related itinerant services prior to recommending any program.

9. It is recommended that the county role in determining the rate-setting methodology be strengthened by requiring the methodology used by the Commissioner of State Education to be approved by the existing municipal advisory committee.

10. It is recommended that state law be amended to allow greater access to itinerant services by removing language in the current law that restricts the delivery of such services in the child's home.

11. It is recommended the current law be amended to allow more than one itinerant service to be provided by private practitioners. It should not be required that more than one itinerant service be provided in conjunction with an approved (center based) program.

12. It is recommended that the county role on the CPSE be strengthened by making the meetings, to the maximum extent possible, convenient for all the members of the committee to attend, including allowing meetings to be held on county work sites.

It is imperative that county representation on the CPSEs become strengthened, even if the purpose of county representation is informational, to inform parents and other committee members of the availability of alternative services.

13. It is recommended that the county be allowed to perform field-audits of service providers without the approval of the SED commissioner.

In 4 audits performed by the Suffolk County Comptroller, overcharge problems were revealed totalling $1.5 million.

14. It is recommended that the language pertaining to the eligibility requirements for summer programs be more restricted.

Currently, the vague language says that any child whose condition is "severe enough" to warrant 12 months of services is entitled to be enrolled in a two month summer program. This has resulted in over 50 percent of Suffolk and Nassau caseloads being enrolled in summer programs. It is certain that many of these children in summer programs would benefit more from being in a normalized home environment for the 2 months during the summer.

15. It is recommended that children not be transported any further than the nearest facility that meets their needs.

20 Information Provided by the New York State Association of Counties.

16. Finally, it is recommended that if the state legislature fails to adopt the above recommendations that counties be absolved from all financial responsibilities of this program, and that the fiscal burden of the preschool handicapped children's program be shared equally by the school districts and the state.

Current Legislation

Recent legislation introduced in the state legislature last year and this year are testimony to the fact that the revamping of this program is imminent. Of the legislation effecting the 3-5 year-olds, the "Governor's bill", introduced as S.3018/A.4518 at the request of the Governor, comes closest to achieving the goals of program reform as outlined by this report. It deals effectively with the following issues.

- Redefinition and expansion of itinerant services.
- Making the evaluation process more objective and expansion of the evaluators.
- Accountability to the county for rate-setting methodologies.
- Strengthening the county role on the CPSE.

The Governor's office has assured the commission that a revised bill will be submitted shortly.

It is recommended that the amendments to the law dealing with those issues mentioned above in the Governor's bill of last year be supported and that additional provisions for standardizing and increasing county participation in revising the eligibility criteria be seriously considered.

The Earlycare Bill

The "Earlycare" bill that has been introduced in the New York State Legislature as A.7595/S.6334 would revamp the entire system for preschool handicapped children aged 0-3, bringing jurisdiction for this age group under the New York State Department of Health. It would introduce the use of "single care coordinators" at the local level charged with monitoring and coordinating services and referrals across systems for every eligible child.

DOH would be responsible for setting equitable rates and eligibility standards subject to approval by the Division of the Budget.

It is recommended that those provisions of the Earlycare bill pertaining to the expansion of itinerant services into the child's home and the institution of objective evaluations be supported. It is also recommended that the changes to the Earlycare legislation proposed by the New York Association of Counties and the New York State Association of County Health Officials issued on January 7, 1992 be given full and careful consideration.

Chart 9-1

Expenditures for Pre-school Handicapped Children's Program, Nassau and Suffolk Counties, 1984-1992

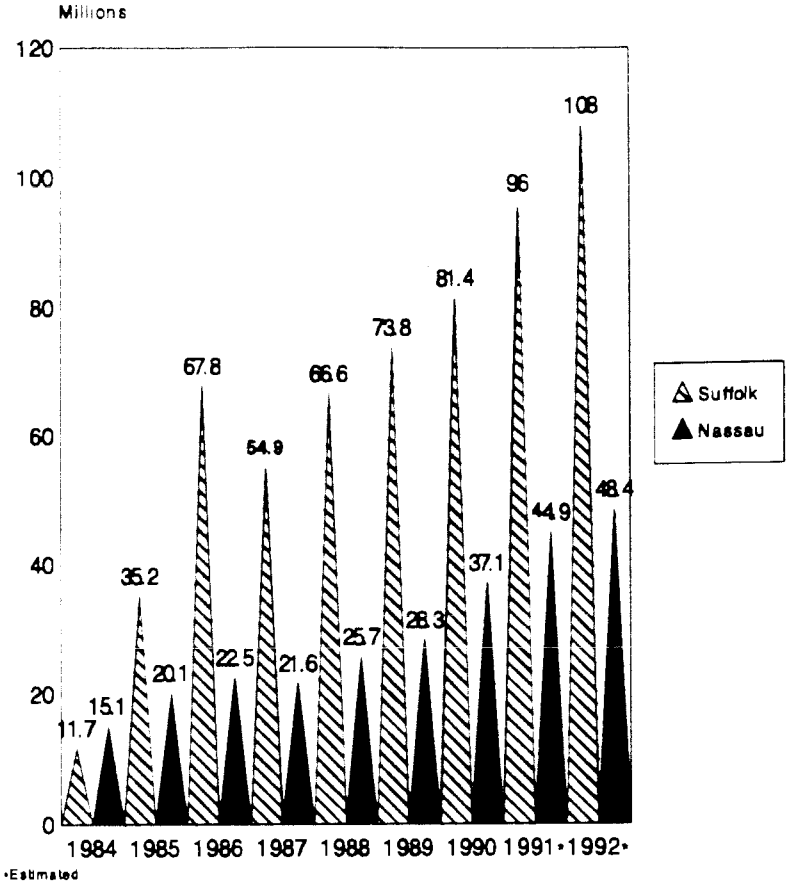


Chart 9-2

Pre-school Handicapped Children's Program, Percentage of County 3-5 Year Olds Approved for Programs, Five New York State Counties, 1990/1991

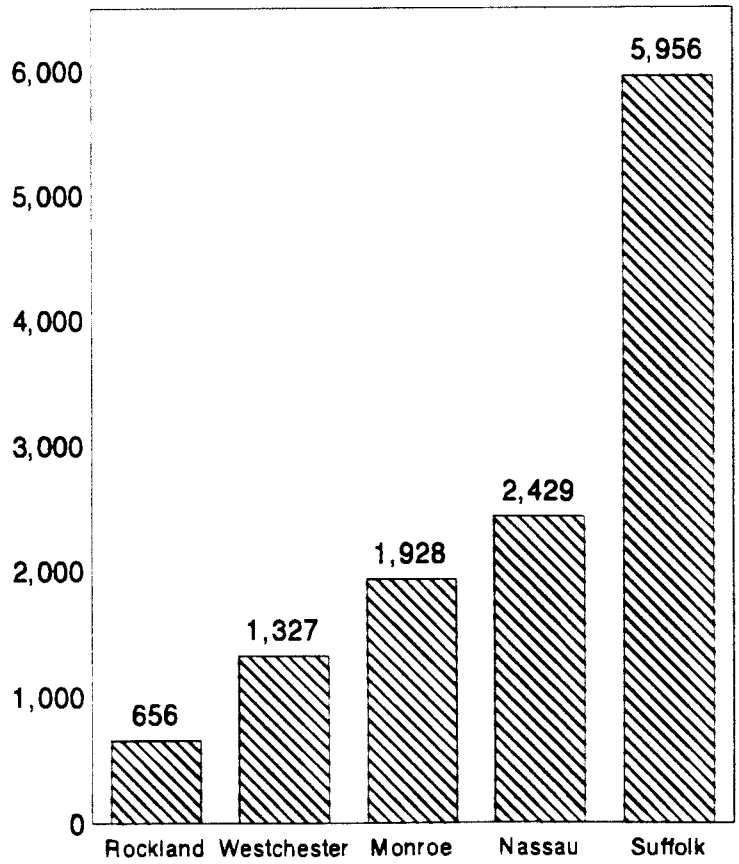
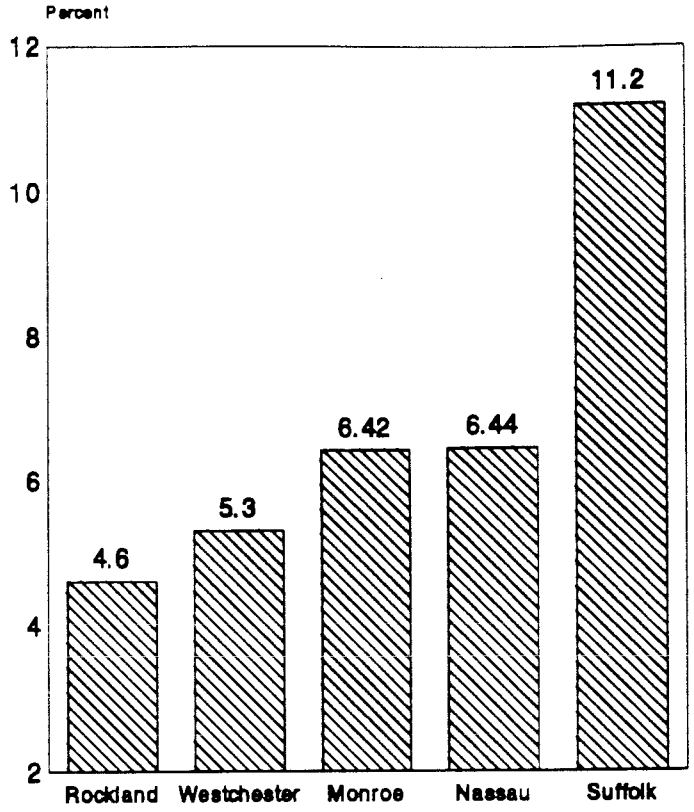


Chart 9-3

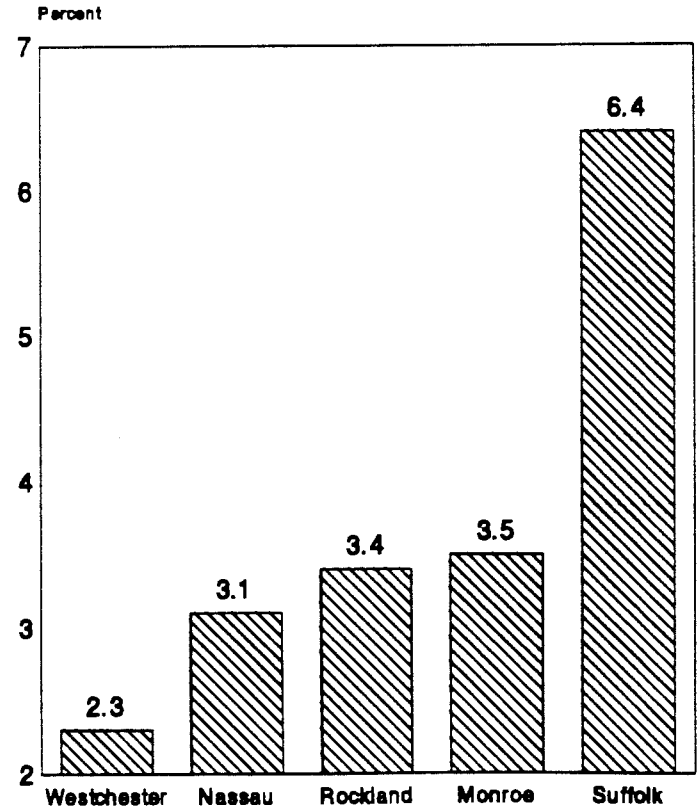
Pre-school Handicapped Children's Program, Percentage of County Pre-schoolers Approved for Programs. Five New York State Counties, 1990/1991



U.S. Bureau of the Census 1990 Census is used for County Population

Chart 9-4

Pre-school Handicapped Children's Program, Number of Children Approved for Programs, Five New York State Counties, 1990/1991



U.S. Bureau of the Census 1990 Census is used for County Population

Chart 9-5

Pre-school Handicapped Children's Program, Percentage of 3-5 Year Old Children, Approved for Itinerant Services Five New York State Counties, 1990/1991

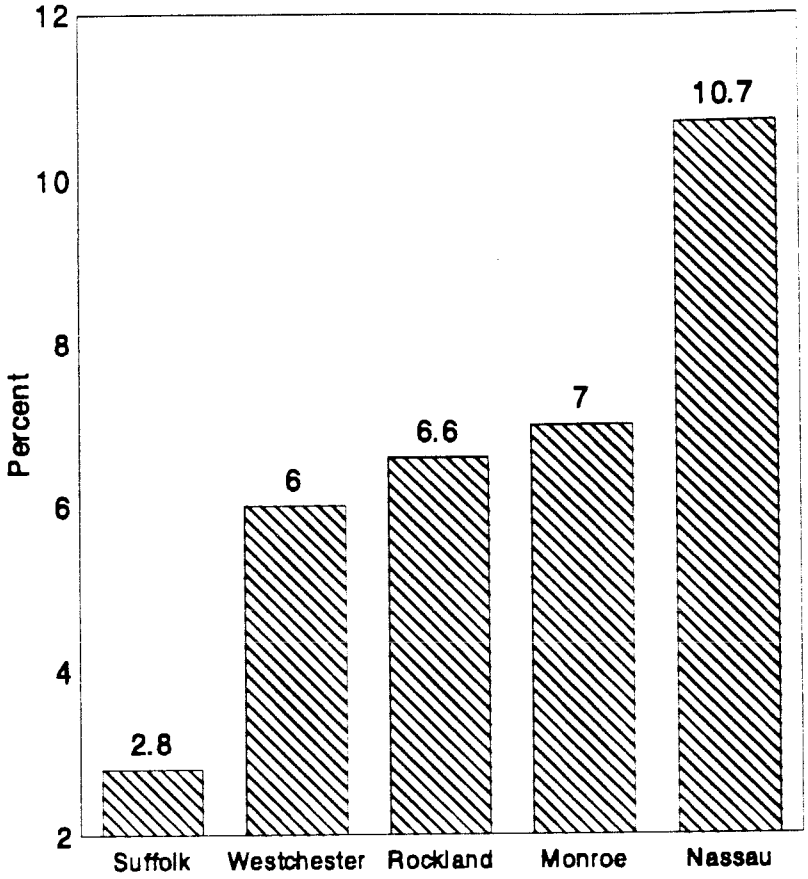


Chart 9-6

Pre-school Handicapped Children's Program, Average Cost Itinerant Services vs. Center Based Programs for Children Aged 3-5 Years in 10 Month Program, Nassau County 1989/1990

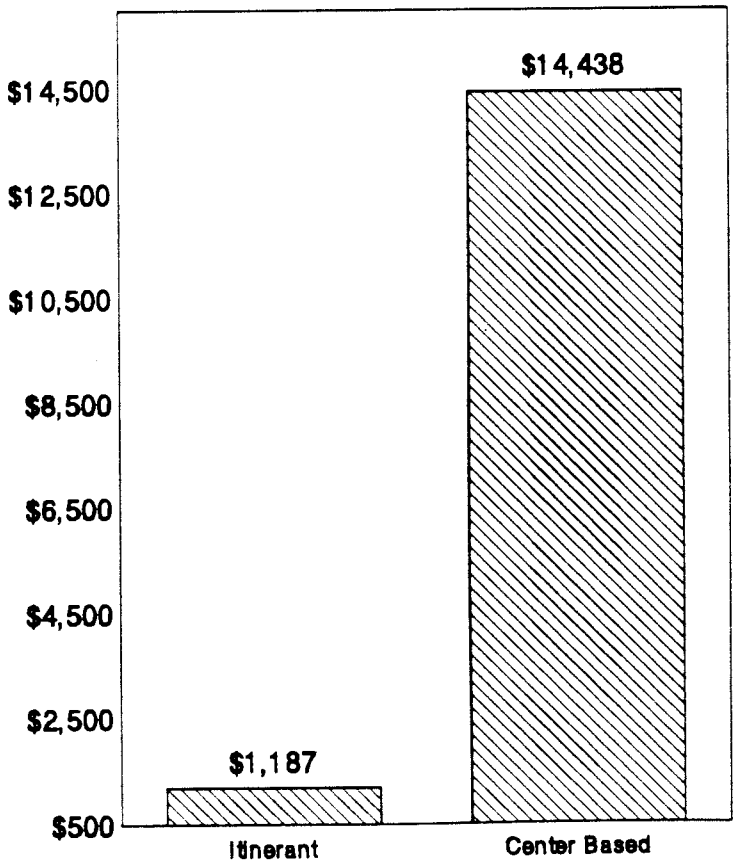


Chart 9-7

Pre-school Handicapped Children's Program, Average Cost Itinerant Services vs. Center Based Programs for Children Age 3-5 Years in 10 Month Programs, Suffolk County 1989/1990

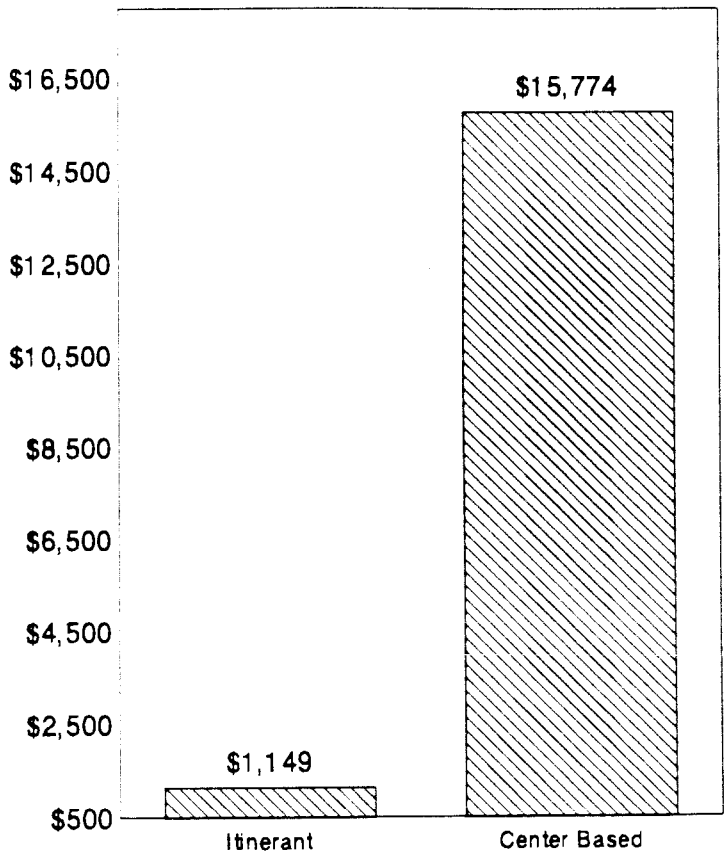


Chart 9-8

Pre-school Handicapped Children's Program, Handicapping Condition of All Children, Nassau and Suffolk Counties, 1990/1991

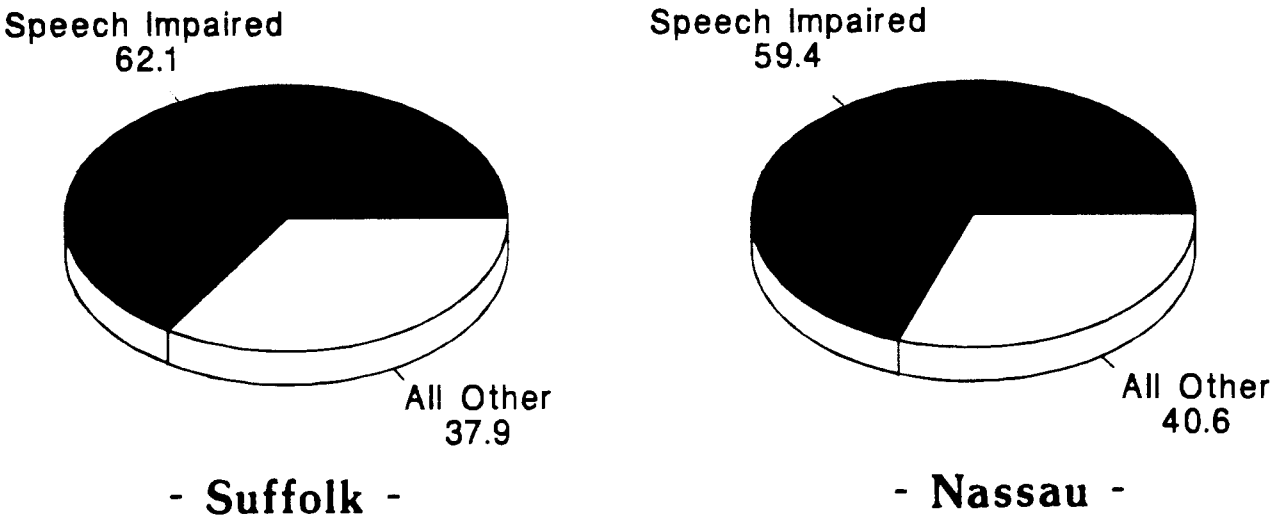
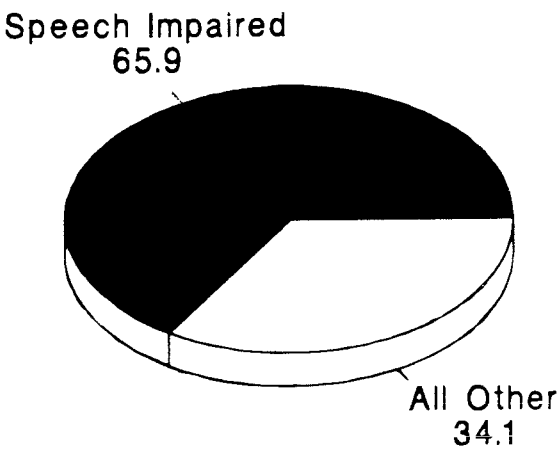
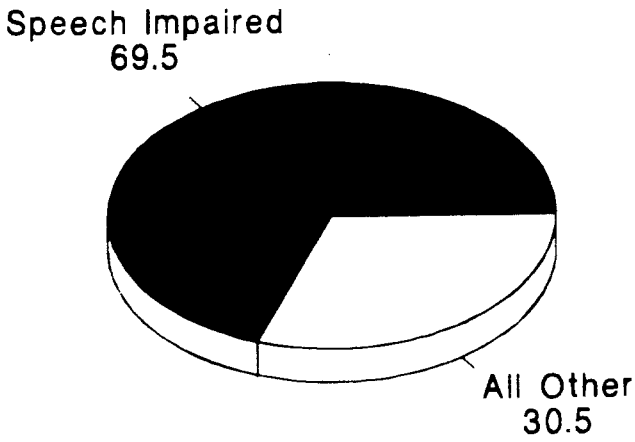


Chart 9-9

Pre-school Handicapped Children's Program, Handicapping Condition of 3-5 Year Olds, Nassau and Suffolk Counties, 1990/1991



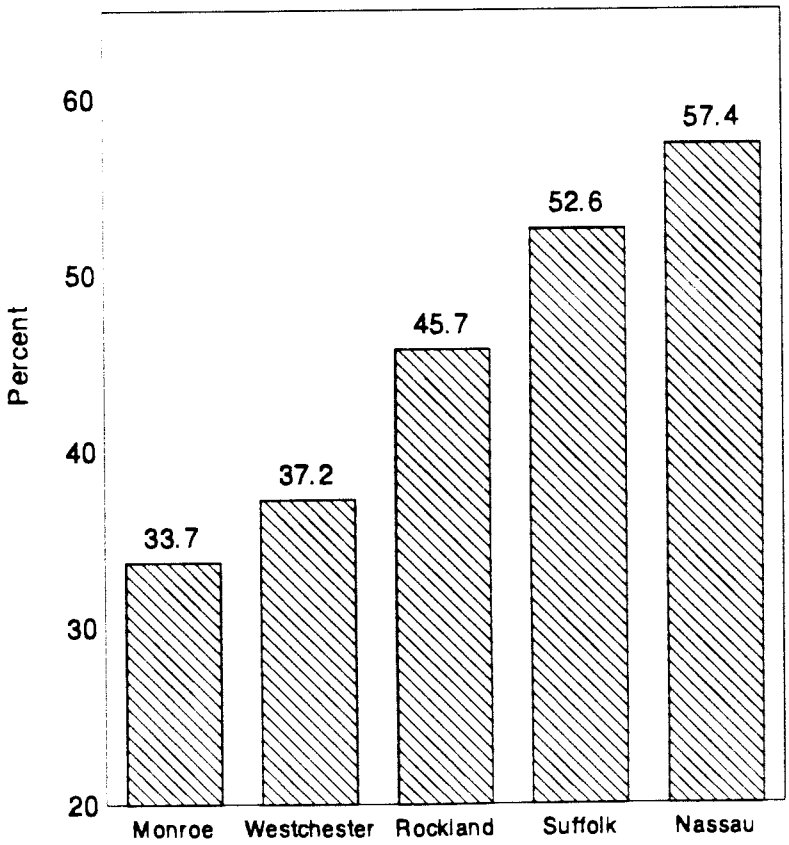
- Suffolk -



- Nassau -

Chart 9-10

Pre-school Handicapped Children's Program, Percentage of County Caseload Approved for Summer Programs, Five New York State Counties, 1990/1991



....Chapter Ten

Policy Options

Note:

This Chapter was originally Working Paper No. 10

Introduction

The material in this chapter is contained in three separate sections — *County Government Operations, Municipal Government Operations* and *School Operations.*

Under each subject heading within the sections a uniform format has been employed. There is a statement of the particular subject or problem followed by a brief discussion. This is followed by a listing and/or discussion of policy options. In most cases the Commission could adopt all of the options for a particular problem, since they are not mutually exclusive - - or the Commission can pick and choose or furnish its own recommendations, or even delete the subject entirely. Wherever possible an identification of savings is mentioned. Each subject is closed with a listing of the references used which led to the policy options.

The concluding page of the paper summarizes the cumulative estimated savings that could be realized if the options are implemented which obviously could yield reasonable tax reductions.

It is anticipated that this paper will serve as a guide to the Commission in its deliberations to arrive at the final recommendations which in essence is the *raison d'etre* for the Commissions' creation in the first instance.

Change of County Budget Process

PROBLEM

Large year-to-year swings in county budgets result in excessive short-term borrowing costs, inability of government agencies to program work properly, and wide swings in taxes, affecting taxpayer ability to deal with their finances and living expenses.

DISCUSSION

Examination shows that budgets are often prepared in response to immediate political pressures, especially in election years; often resulting in large rises and declines in tax burdens from one year to the next; sometimes necessitating borrowing to pay costs, thus increasing the overall costs of government; that these practices lead to instability in departmental operations and taxpayer planning; and are prepared in such a way that they provide either insufficient time and/or insufficient information for informed public response.

OPTIONS

In view of this situation five changes in county budget preparation should be considered.

- Budgets shall be prepared biennially, providing for each of the years, proposed expenditures and revenue estimates.
- These two year budgets shall be prepared and approved in the years when elections for county legislative or executive office are normally not held.
- If, for unforeseen reasons, a change of budget is regarded as necessary, it will require a two-thirds vote of a county's legislative body to approve such change.
- The budget preparation agency in each county shall present the proposed budget to its legislative body at least 45 days in advance of the earliest date at which approval can be given.
- To facilitate public understanding a document shall be prepared and made available showing overall expenditures and sources of revenue by fund and for the twenty-five largest programs, plus overall employment and civil service employees below the executive and administrative levels, in total and for each of these programs.

SAVINGS

- Through limiting or reducing short-term borrowing for government operations.
- Through providing more opportunity for a more informed public reaction to expenditure and staff increase proposals.

REFERENCES

Working Paper #2

Move To a Two-Year Budget Cycle

PROBLEM

The drastic cutbacks in Federal aid to Nassau and Suffolk Counties during the 1980s combined with a decline in the growth of sales tax revenue put increasing pressure on the property tax as a source of revenue in both Counties.

DISCUSSION

This pressure has been exacerbated by the pattern of property tax levies that emerged in Suffolk County in the early 1980s in relations to the two year cycle of elections to the County Legislature

and the four year cycle of County Executive elections. Thus in constant 1983 dollars, the combined property tax levy in Suffolk in 1983 is roughly $42 million higher than in 1982; 1985 is $131 million higher than in 1984; 1987 is $32 million higher than 1986; 1989 is $88 million higher than 1988 and 1990 is $46 million lower than in 1989.

While Nassau county showed a preference for increasing its sales tax percentage rather than having such huge fluctuations in the property tax levy, it too has shown significant year-to-year changes in the property tax levy.

One of the primary objectives of county government officials should be to ensure that property taxes on residents are as low as possible, but just as importantly, property taxes should be stable and predictable from year to year. Homeowners on Long Island must be able to determine with some sense of surety how much they will have to allocate from year to year in taxes. First-time homebuyers should be able to determine if a home is within their price range with some degree of accuracy. The ability of households to plan a budget and to live within that budget is critical for a vibrant and healthy local economy.

The largest property tax increase in the history of Suffolk County occurred in 1989. In response to an election year general fund tax cut of approximately $90 million in 1988, combined with a fall-off in budgeted sales tax growth, an increase in the general fund tax levy of approximately $100 million was necessary. While Suffolk County only accounts for around 15 percent of the average property tax bill, Suffolk residents were stunned to see such an unplanned, massive increase in their property taxes. This was unquestionably the spark that set off the massive tax revolt that Long Island has been experiencing for the last few years. While the absolute amount of property taxes is indeed too burdensome, and all the local government jurisdictions play a role in this problem, the unpredictability in property taxes from year to year is what makes the property tax seem so unfair.

OPTIONS

One alternative would be that the two counties adopt a two year budget cycle. This would make the budget and the politically volatile property tax levies less vulnerable to election year manipulations.

Since the county operating budgets, like all budgets, are spending plans and must respond to change, there should be amendments permitted during the off-year. Approval of amendments should be subject to a two-thirds vote of the Suffolk County Legislature in Suffolk and the Nassau County Board of Supervisors in Nassau.

REFERENCE

Working Paper #2

Limit Revenue Transfers From General Fund

PROBLEM

Revenue transfers from the General Fund hide the true cost of other programs.

DISCUSSION

General Fund revenues have been transferred to other funds for which taxes can be raised directly. This results in raising General Fund taxes, thus overstating its need for revenue, and understating and hiding the tax need of funds receiving the transfers. This has been particularly the case with the Nassau County Police Headquarters which has received $50,000,000 annually in such transfers in recent years.

OPTIONS

Pass a law at State and/or County levels prohibiting transfer of General Fund revenues to funds with their own tax levies, excepting payment for specified services such as medical expenses, computer operations, etc., or for emergencies and unique one-time events.

SAVING

The dollar amount of savings cannot be specified closely. However, if the tax implications of a program or fund are completely evident instead of being hidden by use of fund transfers, executives, legislators and citizenry will be in a more informed position to make decisions on program approval.

REFERENCE

Working Paper #5

County Performance Index

PROBLEM

Both Nassau and Suffolk counties have operating budgets hovering around $1.5 billion annually. The budget documents are large, cumbersome documents from which useful information cannot be culled without an intimate familiarity with its design and format. The numerous other reports issued by various county agencies are either not comprehen-

sive or are too technical to be useful to the general public or other outside agencies.

OPTIONS

An alternative for this problem is required publication of an index of 20 major programs as required by an objective agency 1 week prior to the submission of the proposed operating budgets by the respective county executives.

The index will consist of the 20 most expensive mandated and non-mandated programs in the operating budget of the county. Comparisons with the 5 highest population counties in New York State outside of New York City will be made in at least 5 areas:

- Total program costs.
- Total costs over previous 5 years.
- Per capita costs.
- Percentage change annually for the previous 5 years.
- The revenue composition of each program for the counties.

REFERENCE

Working Papers #2 and #4

Management Studies of Department Operations in Nassau and Suffolk

PROBLEM

Comparative and decade-to-decade studies of departments in Nassau and Suffolk have shown unexplained cost and staff increases and operational differences in various programs. These lead to higher government costs and taxes.

DISCUSSION

Examinations of departmental budgets show that over time and in comparison with similar programs, there are unexplained increases in expenditures and staffing. While many programs and agencies do not show such unexplained elements, these increases have been found in many of the departments examined in both counties. These have appeared in executive and legislative operations in various public works programs, in social services administration, police headquarters functions and in the rise of contractual services.

OPTIONS

Conduct management studies of departmental operations, beginning with executive and legislative functions, observing changes since 1980, and as possible comparing like programs in both counties.

SAVINGS

Based on and including police operations studies, at least $20,000,000 - $30,000,000 and possibly more could be saved annually in each county.

REFERENCE

Working Papers #2, #4 and #6

Bi-County Jail Overcrowding Study, April 1990, LIRPB

Purchasing

PROBLEM

Purchasing is an area particularly amenable to cooperative ventures and many local governments have embarked upon joint activities. Ideally, local governments could join to acquire goods or services under the same purchase contract, thereby obtaining more favorable prices or terms through greater purchasing power.

DISCUSSION

In general, it has been found that local jurisdictions on Long Island do not have effective means of communicating with each other regarding purchasing. As a result, different jurisdictions use different bid lists, at varying prices, for the same commodities. Some of these jurisdictions are not only buying items which cost more than the best possible prices, but they are also unaware of the choices which are available to them, including the ability to utilize lists from the county, town, and BOCES.

It has also been found that the New York State limits for sealed bids can cause increased workloads for jurisdictions, particularly those jurisdictions which are smaller in size. Public bidding thresholds reflect the policy that above a certain cost limit there is value in formalizing the process of expending public funds. The failure of these limits to keep pace with inflation has had the effect of forcing even smaller projects over the traditional limit. It also has meant that where two local governments acting alone could escape the costs formal bidding entails, acting together they could not. The result was that in such instances cooperation cost more, not less.

OPTIONS

Quarterly Purchasing Seminars

Because the county can offer a degree of expertise to smaller jurisdictions and to county departments, a possible alternative solution would be that the County General Services Departments, conduct

quarterly purchasing seminars for all local municipalities and contract service agencies. This has already been initiated by Suffolk County and has been found to be helpful in consolidating the purchasing power of all government jurisdictions and contract service agencies. But this was just a start. The nature of government procurement is continually evolving and these efforts must continue on a regular basis in both counties. These seminars should cover a variety of subjects which will serve to improve communications among the jurisdictions, thus enabling them to cut costs through the sharing of resources and ideas.

Among the topics to be discussed will be:

- Sharing of contract lists among jurisdictions.
- Discussing problems encountered in shipping, standardization of quality, and reliability of vendors.
- Recommending cost-cutting measures.
- Keeping aware of legislative changes which effect purchasing procedures.
- Taking steps toward establishing a unified purchasing network.

Discussing and interpreting rules and regulations applicable to local municipalities.

REFERENCE

Working Paper #10

Contract Agencies

PROBLEM

Currently, there are approximately 300 nonprofit service providers in contract with Suffolk county. The typical pattern of each nonprofit agency purchasing liability and health insurance on its own is costly and inefficient.

The tradition of annual contracts for all human service providers is inefficient and unnecessarily time consuming for both county and provider staff.

The current practice of requiring providers to seek county approval for each budget amendment in order to shift approved resources from one expense line to another is cumbersome and inefficient.

With the large number of contract agencies used by the county, there is a tremendous need to evaluate the results of services on the lives of clients.

OPTIONS

- The counties should explore whether it is legal and feasible for contract agencies to obtain employee health insurance through, or be part of, the health benefit plan offered to county employees.
- The counties should make available its vendor contracts for use by nonprofit agencies. Contract service providers should be permitted to participate in purchasing seminars and the network of purchasing bid lists as outlined in the recommendations for purchasing. Suffolk County has already taken the lead in permitting contract service providers to buy off County contracts.
- Another solution is that Nassau and Suffolk Counties develop multi-year contracts for contracted services. New program contracts ought to be developed on a single year basis for evaluation purposes. Once accepted as an effective and necessary service, the County can contract with a provider for a period not to exceed 3 consecutive years. All multi-year contracts should provide no increase for administrative or fringe benefits over the contract period.
- Contract agencies ought to be permitted to shift their resources in a timely and effective manner without burdensome budget amendments, providing that no monies are shifted to increase administrative or fringe benefit costs.
- The County Executive office should be the agency charged with the responsibility for evaluating contract agency need and effectiveness. The County Executive staff should perform annual management studies using a comparative framework for developing program efficiency and effectiveness criteria for all contract service providers on an annual basis.

REFERENCES

Findings and alternatives are based on findings and recommendations found in the *Local Government Council on the Elimination of Waste and Duplication, Report of the Human Services Committee to the Suffolk County Executive,* March, 1990

Establishing a Network For Contract Bid Lists

A possible alternative is that contract bid lists be made available to all municipalities and nonprofit contract service providers via the issuance of an index of all county bids. By utilizing the index, jurisdictions could request copies of bid lists as needed from the county. As mentioned above, in many cases, an initial review has indicated that the county is able to purchase many commodities at lower prices than smaller municipalities.

Bidding Thresholds

The bidding thresholds in General Municipal Law section 103 and for the Consolidated Highway Improvement Program (Highway Law, section 10-c

(4)(e)) were raised in 1991 (Chapter 413 of the Laws of 1991, approved on July 19, 1991). While the thresholds were increased, time will inevitably make the new thresholds again outdated. Tying the bid threshold to price indexes would assure that they indeed reflect the intent of the policy when it was originated.

REFERENCES

The findings in this *Purchasing* section are cited in two reports: *The Interim Report of the Governor's Blue Ribbon Commission on Consolidation of Local Governments*, Mario M. Cuomo Governor, Gail S. Shaffer Secretary of State, November 1991; and the *Local Government Council on the Elimination of Waste and Duplication, Reports of the Human Services Committee, Public Works and Purchasing Committee, and Education Committee To The Suffolk County Executive*, Lee E. Koppelman, Chairperson, March 1990.

County Police Operations

PROBLEM

The cost of police operations has strained the fiscal resources of the counties and raised concerns about the ability to continue provision of quality police services.

DISCUSSION

The current study and the *Bi-County Jail Overcrowding Study* have shown concern about the great costs of police operations in both counties and their impact on taxes. Questions have been raised about the cost increases in headquarters operations, civilianization of some operations and the responsibilities of police for quality of life responses.

OPTIONS

- A management study of police department staffing, assignment and responsibilities should be undertaken at once for both county departments.
- Office functions of police operations in both counties should be reviewed to secure further civilianization.
- As part of a study of police activities questions must be raised about appropriateness of using police for many quality-of-life activities involving abandoned autos, animal incidents, etc. Investigation should be made as to whether these should be handled at the county level; if so, by sworn police officers; if not, at towns or village levels.
- Similarly, it is recommended that a review of police use for non-moving violations of traffic laws, such as illegal parking, be undertaken to determine the proper uses of authority and uses of staff.
- One police academy for both counties should be established, which should also serve for training town and village police and correctional officers, and State Police in the region as well.
- The new police academy and its curriculum should, insofar as possible, be integrated with a criminal justice degree-granting program at one of the local universities.
- Retired police officers should be used on a part-time basis to reduce overtime costs.
- To facilitate such use of retired police officers, a bi-county reserve police force should be established.
- Steps should be taken in both counties to control overtime costs for officers near retirement.
- Steps should be taken in both counties to reduce differential salary payments for working late shifts.
- Cooperative health insurance programs for police in all municipalities in both counties should be explored to see if lower costs can be secured.
- In Suffolk County both the Police and Sheriff do pistol licensing. This should be done by one or the other, and can be done by civilians who do not earn $50,000 a year salaries.

SAVINGS

The precise amount of savings cannot be estimated. However, if the cost of only one hundred police officers in each county could be saved, this would amount to $7,500,000 per annum. It is likely that at a minimum, $10,000,000 to $20,000,000, or more could be saved.

REFERENCE

Working Paper #6

Bi-County Jail Overcrowding Study: Executive Summary. , April 1990, LIRPB

Criminal Justice Operations

PROBLEM

In addition to the high costs of police services, the costs of the criminal justice system with regard to trying defendants and incarcerating those found guilty, have grown tremendously in the last decade and threaten to grow more in the years ahead. The Bi-County Jail Overcrowding Study demonstrated that increasing length of stay for pre-trial defendants plus the need for better court and probation programs have been major factors in this great cost rise.

DISCUSSION

A reasonable estimate is that the total of all criminal justice expenditures in the Nassau — Suffolk region — including police costs — exceeds one billion dollars annually. The bi-county approved expenditures for criminal justice services alone in the 1991 budget were over $800 million dollars — $456,458,000 in Nassau and $371,664,000 in Suffolk. Police expenditures accounted for 72% of these costs. From 1980 to 1990 the Nassau Sheriff's operating costs— mainly for the jail—increased by 539% by $66,000,000+ to near $87,000,000. Suffolk's Sheriff showed roughly a total $61,000,000 expenditure in 1990, with a 390% increase of $45,000,000+ in the 1980-1990 period. A major reason for these increases in Sheriff costs was the increase in jail occupancy, fueled mainly by rising numbers of pre-trial defendant detentions. It costs roughly $100 a day to house a defendant in jail. This rise has resulted from inadequate procedures and programs for release of these pre-trial defendants. Another component in the jail occupancy rise has been the lack of alternative programs that would allow judges to provide supervised probationary sentences. The lack of such programs when combined with the lack of adequate jail rehabilitation services leads to increased recidivism which also leads to increased demands on criminal justice system services as well as increased jail occupancy. On December 31, 1990, almost 80% of Nassau's inmates and 72% of Suffolk's inmates were pre-trial occupants of the jails. Nassau's jail occupancy at this time was 1,680 and Suffolk's was 1,031. These percentages are higher than those shown in the 1990 Jail Overcrowding Study, which used 1988 data.

OPTIONS

- Consistent with requirements for public safety, modify pre-trial policies, programs, procedures to secure quick release on recognizance, or monitored or supervised release of minor offenders.
- Establish pre-trial programs to identify and divert from the jail to other programs — which could be partly paid by Federal and State assistance — mentally ill and selected alcohol and drug abusers.
- Establish alternative-to-incarceration options and/or programs so that judges could give sentences alternative to straight jail time.
- As a corollary, expand alcohol and drug abuse programs for pre-trial and sentenced offenders.
- As a corollary establish bi-county centers using existing State facilities where possible, for locating the mentally ill and chemical abusers, who would otherwise be in county jails.
- Expand rehabilitative and educational programs in the jails to cut recidivism and assist inmate reintegration.
- Establish post-release follow-up assistance for former inmates in conjunction with development of human and community service programs.
- Establish pilot programs for speedier pre-sentence investigations which would cut county jail detention time for those to be sentenced to State prison or probation.
- Establish community and neighborhood anti-crime programs in collaboration with police and community service programs to cut criminal incidence and recidivism.
- Establish a monitoring, analysis, evaluation and planning system with access to needed computerized data; with staff capability for anticipating and responding to social and economic changes with relevant recommendations for dealing with the occurrence of crime and the operation of the criminal justice system.

SAVINGS

If a reduction of only 100 inmates occurred in each jail this would result in a saving of $10,000 a day and $3,650,000 a year. In reality savings could be much higher perhaps in the neighborhood of $10,000,000 to $20,000,000 a year with better operation of the criminal justice system.

REFERENCE

Bi-County Jail Overcrowding Study: Executive Summary., April 1990, LIRPB

Dr. James Golbin, Suffolk County Department of Probation, *Rethinking Criminal Justice: A Fiscal and Structural Analysis of the Nassau and Suffolk Criminal Justice System.*

Reorganization Community/Human Services Programs

PROBLEM

The dispersal of human resources programs among different agencies of the county results in:

- overlap and duplication of services among county, town and contract agencies,
- inefficient use of county personnel and resources
  - with regard to field personnel
  - with regard to administrative overhead
- inability to coordinate resource delivery to people in high need areas,

- lack of comprehensive neighborhood plans for meeting human resource needs in such areas.

DISCUSSION

Community service/human resource programs in the Departments of Social Services are a part of the general delivery of such programs to county populations. Within each county there are many programs outside of the Social Services Department which deliver similar services to county residents and use staff with essentially the same backgrounds in social service/social work training. These include work for the aging, youth, veterans, handicapped, etc., and in some cases staff with no special professional qualifications hold agency positions. In addition to the $46,000,000 spent by Suffolk Social Services in 1992, there was at least $13,000,000 in such programs. In Nassau a similar amount was spent in the Department of Social Services and outside at least $20,000,000 more was spent for such programs in 1991.

This fragmentation of authority and program delivery for human service needs has a number of unfortunate consequences. As each agency has a separate perspective on area needs and its own service delivery capability, it is difficult to develop coherent perspectives of need and integrated programs of service delivery for local areas—neighborhoods—that show high degrees of personal and economic stress. As separate governmental agencies and private contract agencies move to deal with community group and personal problems, there is no organized way to check on whether service duplications are occurring, or that there are significant gaps in service. County personnel from separate community/human resource agencies may be covering the same geographic areas, increasing time and travel costs, whereas a geographic division of labor—delivering equivalent services—could result in lower costs, less travel time, and more service delivery time. Separate agencies require more executive/administrative level salaries, relatively more support personnel. The fragmentation of human service programs reduces the influence of the providers in agency and county policy and budget formulations.

OPTIONS

- Consolidate community/human service delivery programs within one agency, preferably outside of the social service departments in each county.
- Within the limits set by program authorizations, coordinate and develop service delivery by field staff so that each is capable of dealing with the needs of the aged, youth, children, families and individuals, male and female, whether or not they are being economically assisted.
- Develop neighborhood/local area service delivery plans to meet family, group and individual needs, as authorized by program authorizations, with initial concentration on high need areas.
- Coordinate the service grants to town and private agencies so that:
  - service duplications are avoided
  - gaps in service are eliminated to the extent that resources are available
  - the plans for high need areas are given priority and supported by these grants
- Establish local area coordinating councils for the purposes of Recommendation #4.
- In addition to consolidating or transferring functions, begin this program in each county by establishing one or two pilot areas for implementation of these service, delivery, planning and coordination proposals for high need areas.

SAVING

Savings would occur at four levels:

- Executive/Administrative by elimination and consolidation of separate departments and divisions within one unit.
- Community service worker staff by cutting down on travel time and costs.
- Consolidation of support staff—secretarial, clerical, etc.—through creation of larger related units of work.
- More effective reaching of persons needing help by providing more consistent and integrated help as it is needed, thus, in some cases reducing the need for longer term aid as effectiveness is increased.

REFERENCE

Local Government Council on the Elimination of Waste and Duplication Report - Report of the Human Services Committee

Pre-school Handicapped Education Program

PROBLEM

The growth of this program has been remarkable in Nassau and Suffolk counties. In Nassau, the costs of this program has tripled between 1984 and 1992, growing from approximately $15 million to an estimated $45 million. The Suffolk figures are more startling, having grown by more than 800 percent in the same amount of time, from $11.7 million in 1984

to an estimated $108 million in 1992. The volume of children being served stands out as particularly remarkable at 5,956 in Suffolk and 2,429 in Nassau. In Suffolk County 11.2 percent of the county's 3 and 4 year olds are approved for pre-school handicapped programs. Both counties together account for approximately 21 percent of children approved for pre-school handicapped services statewide.

DISCUSSION

On the basis of the two objectives of the pre-school handicapped children's program when it was conceived by the Federal government, the program on Long Island must be judged as unsuccessful. The two objectives are: to provide parental choice in determining services for pre-school children, and to provide a free and appropriate education in the least restrictive environment.

The system that has grown up around the Federal and State laws is one in which the provider/evaluator community maintains an inordinate amount of control over program and service delivery. While the law of 1989 (subchapter 243), which shifted responsibility for 3-5 year olds from the courts to the school districts, was designed to increase parental choice while giving a voice to counties in the Committee on Pre-School Education (CPSE), it has not had the intended effect.

Parental Choice is heavily influenced by the professional provider community which has a monopoly on evaluation services and a near-monopoly on the provision of services. The recent changes in the Federal and State laws has resulted in a system in which the economic incentives make no sense: the authority to recommend and approve services does not lie with the same agencies that must pay for the program. In fact, the authority to approve services rest primarily with the people who get paid for delivering services. In short, the evaluator/providers, the school district, the parents, and parent advocates determine what services are rendered for a child, and the County and State, each of which pay for half of the bill, have no voice in the decision-making process.

It has been found that as a result of this poorly balanced system, it is likely that many more pre-school children are being served in much more intensive (restrictive) programs than their condition may warrant. In particular, it has been found that school district officials, evaluator/providers, and parents in Suffolk county have very little incentive to use less expensive itinerant non-center based services as opposed to more expensive center-based services. Whereas nationally, the percentage of pre-school handicapped children receiving services in non-center based itinerant services is 82.7 percent, in Nassau and Suffolk the percentages are 10.7 percent and 2.8 percent respectively.

Currently, by definition, an evaluator must also be a provider of special education services. There are no independent evaluators available for children and their parents. Evaluator/provider self-referrals of 80 percent or more are a result of this system.

OPTIONS

- Permit independent evaluators to determine the needs of the child (including physicians,groups of professionals, school districts and hospitals). The main purpose of this recommendation is to separate evaluations from service provision.
- Any evaluator that makes reference to a specific provider in the evaluation report have his approved evaluator status revoked in order to avoid the conflict of interest inherent in the self-referral of services.
- Require standardization of evaluation reports with a complete report on each child to be sent to the County for oversight purposes.
- Determine a separate reimbursement rate for evaluations. This will further separate the evaluation from service provision and encourage non-service providers to become approved evaluators.
- Change the law to allow evaluations that are more specifically related to the suspected disability of the child, rather than have a full battery of tests for each child. Evaluations should be redefined (e.g. as health exams with further assessments related to a specific disability as necessary).
- Establish appropriate eligibility criteria which would permit the proper evaluation and placement for the child. This could be accomplished by promulgating regulations by the State Education Commissioner subject to the approval of the director of the budget and a statewide municipal advisory committee.
- Require that services not be limited by predetermined categories. (i.e. making evaluations without regard for the 11 categories set forth by the Federal government). Currently, half the states in the country have rejected categorical labelling of children as the sole standard of eligibility for the 3 to 5 program.
- Require CPSE to consider the appropriateness of related itinerant services prior to recommending any program.
- Increase the County role in determining the rate-setting methodology by requiring the

methodology used by the Commissioner of State Education to be approved by the existing municipal advisory committee.

- State law should be amended to allow greater access to itinerant services by removing language in the current law that restricts the delivery of such services in the child's home.
- Current law should be amended to allow more than one itinerant service to be provided by private practitioners. It is not necessary to require that more than one itinerant service be provided in conjunction with an approved (center based) program.
- Strengthen role of County on the CPSE by making the meetings, to the maximum extent possible, convenient for all the members of the committee to attend, including allowing meetings to be held on county work sites. It is imperative that County representation on the CPSEs become strengthened, even if the purpose of County representation is informational, to inform parents and other committee members of the availability of alternative services.
- Allow County to perform field audits of service providers without the approval of the SED Commissioner. In 4 audits performed by the Suffolk County Comptroller, overcharge problems were revealed totalling $1.5 million.
- Restrict language pertaining to the eligibility requirements for summer programs. Currently, the vague language says that any child whose condition is severe enough to warrant 12 months of services is entitled to be enrolled in a two month summer program. This has resulted in over 50 percent of Suffolk and Nassau caseloads being enrolled in summer programs. It is certain that many of these children in summer programs would benefit more from being in a normalized home environment for the 2 months during the summer.
- Require that children not be transported any further than the nearest facility that meets their needs.
- If the State Legislature fails to adopt a satisfactory portion of the above alternatives counties should be absolved from all financial responsibilities for this program.

SAVINGS

It is estimated that if these recommendations are implemented and Suffolk and Nassau counties are able to achieve the national average of 82 percent of pre-school handicapped children being served on an itinerant basis, savings of approximately $64.3 million can be obtained.

REFERENCE

Working Paper #7

Labor Department

PROBLEM

The Suffolk County Labor department provides services and programs pertaining to the labor force, many of which are fully funded through the Federal and State governments. However, many of the programs administered by the Department of Labor are duplicative of the services provided by other governmental agencies and/or are not provided most effectively at the County level.

DISCUSSION

The collection of economic indicators in Suffolk County appears to duplicate the statistical report functions of the State and Federal governments. In addition, it appears that the statistics collected regarding labor market trends at the County level are based on such small samples, that the numbers themselves are of limited use. The large month-to-month fluctuations in labor force statistics, by the Suffolk Labor Department's own admission, point to significant inaccuracies and the inability to adjust numbers seasonally.

The labor mediation functions of the Labor Department in Suffolk also appears to be a duplication of the function already performed by the County Executive's Personnel and Labor Relations office.

The positions of Commissioner and his support staff, as well as the labor mediator and his support staff are not funded by the Federal or State government. However, many of the functions performed under the labor department that are associated with consumer affairs are self-funding and should be continued.

OPTIONS

A cost-saving measure would be to move the functions of the County Labor Department into the Office of the County Executive, where the personnel and labor relations and the affirmative action functions already exist. This would eliminate the need for a Commissioner, Deputy Commissioners, and a Labor Mediator and support clerical staff. The elimination of the labor mediation function could also be commensurate with an elimination of the statistics and economic indicators function, which is of limited use.

SAVINGS

Reflecting the reduction of positions for labor department functions contained in this alternative, it is

estimated that approximately $.7 million could be saved.

REFERENCE

Working Paper #10

Health Departments

PROBLEM

There are major differences in expenditure patterns between the Nassau and Suffolk Health Departments in the period 1980 and 1990. Prior to that time,the budgets were similar. However, in recent years Suffolk County Health costs have far exceeded those in Nassau County.

DISCUSSION

In order to compare costs it is necessary to look at the great differences in functions in both counties. For example, in Suffolk County in 1980 the Department of Health Services contained categories such as substance abuse, mental health, the nursing home, a forensic division and a large contractual patient care services. If you were to compare those same functions in the Nassau County Health Department you would find a separate medical center which provides, at county expense, some of the assistance that is provided by the Suffolk County Department of Health Services. Nassau County also has separate departments for other areas such as mental health and drug abuse and does not have the same amount of health centers.

Therefore, it is necessary to only look at some of the costs and amount of personnel that are common to both departments to see if savings are possible.

The amount of personnel in the Health Department in Nassau County in 1980 was 683 and 689 in 1990. By comparison, Suffolk County had 1,312 employees in 1980 and 1,366 in 1990. Nassau County information is not supplied in the same form, however, there are a few hundred people in certain portions of the Suffolk Health Department that do not exist in Nassau.

OPTIONS

The only real savings that are possible in the Health Departments deal with the category of disease control and environmental health and patient care services. There are different constituencies for both of these expensive areas. Further reductions in patient care services are possible and they have been growing in the last two years as the county budgets have become tighter and tighter. However, additional reductions could end up costing more in the long term as patients may need more critical and expensive care in the future.

The other area of large costs has become the protection of the overall environment. This is especially true in Suffolk County where legislative acts have required the Health Department to add personnel in order to further enforce many of the new regulations. Much of the legislation relates to groundwater protection but there are also attempts to protect ecologically vital marine resources and recreation sites.

SAVINGS

Short term savings can only be accomplished by cutting back on patient care or environmental protection. It is absolutely important not to reduce personnel that do inspections and services. Cuts at some of the administrative levels that currently exist would have less of an impact.

Some functions may not be handled most efficiently at the County level and, therefore, some inspection services could be delegated to town inspectors who are already in the area. Other categories, such as air pollution, are handled by the State, as part of its regulatory work and does not require duplicate services at the County level.

REFERENCE

Working Paper #8

County Off-Track Betting Revenues

PROBLEM

The sharp fall in off-track betting revenues in the last decade has contributed to the fiscal stress in Nassau and Suffolk.

DISCUSSION

There have been New York State audits of off-track betting operations which have pointed to the fall in revenues. A 1985 Suffolk County audit pointed to increased operating expenses arising from hiring of added staff and salary increases as reasons for declining revenue. In the last few years, Newsday articles have referred to the high salaries and staffing at OTB offices as reasons for lower off-track betting returns.

The accompanying table shows that since 1980, in constant 1983 dollars, off-track betting returns to Nassau County have declined by more than 50% and in Suffolk these returns in 1991 were at about one-third of the 1980 level.

TABLE 10-1
County Off-Track Betting Revenues
Nassau and Suffolk 1980-1992
($000)

	Nassau	*Suffolk*	*Nassau*	*Suffolk*
	CURRENT DOLLARS		*1983 DOLLARS*	
1980	20,383	8,619	24,806	10,489
1981	22,234	8,879	24,635	9,838
1982	20,219	8,613	21,169	9,018
1983	19,375	7,268	19,375	7,268
1984	19,393	7,011	18,462	6,674
1985	18,472	5,027	16,957	4,615
1986	18,748	6,844	16,427	6,084
1987	21,151	10,272	17,915	8,700
1988	20,928	10,510	16,889	8,482
1989	19,082	10,165	14,598	7,776
1990	19,375	6,559	13,969	4,729
1991	17,500	5,000	12,058	3,445
1992	-	-	-	4,700

OPTIONS

- Secure changes in State law that would provide a fixed percentage of gross receipts plus profit to be returned to the Counties.
- Privatize OTB operations with provision for a fixed percentage of gross receipts plus a percentage of profits to be returned to the counties.

SAVINGS

If revenues were returned to their 1980 levels, this could mean roughly $10,000,000 a year for Nassau County and $7,000,000 for Suffolk County.

REFERENCES

New York State Comptroller, *Special Report on Municipal Affairs,* 1980-1990 Appendix C.

Nassau County Budget, 1991

Suffolk County Budget, 1991, 1992

Suffolk County Comptroller. An Audit of the Suffolk Regional Off-Track Betting Corporation for the period 1/1/84 - 12/1/85.

PROBLEM

The duplication of identical or closely similar public functions by more than one level of government.

DISCUSSION

Nassau and Suffolk Counties experience a four-tier governmental hierarchy; State, County, Municipal and School District, not to mention a plethora of special districts that can be considered as a fifth tier. This situation clearly results in loss of economy of scale, redundancy in personnel, equipment, jurisdictional clarity, and tax levies to fund this vast overlapping system. It is fair to state that the various and sundry functions are all legitimate public services. The question is at what level is the provision of a particular function most suitably carried out. For example, should snow clearance or street sweeping be carried out by State, county, and municipal highway departments, or could one level assume the responsibility and do that work for the entire road network—or that portion within its boundaries. Should the counties replicate town services in youth, senior citizens, consumer affairs, and veterans affairs? Should some functions be eliminated entirely? Should some functions be privatized?

The issue of transfer of functions, elimination of functions and privatization discussed herein does not look at the broader topic of radical government reorganization. The State of Connecticut for example, abolished the counties three decades ago. This study also does not examine whether or not the executive or legislative branches of the county governments should be altered.

These larger and more dramatic reforms would entail more than a one year limited investigation, and would also require a far deeper crisis than the current fiscal situation to achieve implementation.

OPTIONS

TRANSFER OF FUNCTIONS

- The policing of State limited and/or controlled access highways should be transferred from the county police and sheriff's departments to the State police.
- Functions that relate most directly to the public such as: youth, senior citizen programs, consumer affairs and veterans affairs should remain with the towns. For example, the main reason for the county level to maintain a youth board and staff is to act as a conduit for the transfer of State aid funds. This money could go directly to the municipalities by eliminating the middleman.
- Snow clearance and street sweeping could be transferred entirely to the towns.
- It may be time to examine whether or not the two County police departments should be reorganized and have some functions transferred back to the towns. The headquarters function, could be maintained at the County level to provide forensic, detective, communications, etc. services. General patrol, traffic control, and local precinct services for the public could be assumed by the towns.

ELIMINATION OF FUNCTIONS

- The Suffolk County Pine Barrens Commission, which did valuable work in establishing criteria and standards to review zoning and subdivision matters in order to offer input to the Suffolk County Planning Commission is now redundant, especially since some of its former members now serve on the Planning Commission. One level of County review of municipal actions is more than adequate.
- All commissions boards and/or advisory bodies that do not have statutory or charter regulatory responsibilities should be evaluated to determine if they still serve a demonstrably clear public purpose necessary to the government or public. If not, they should be terminated.
- All commissions, or boards that have statutory or charter responsibilities should be evaluated to determine if the duties could or should be handled by either the State or the municipalities in a more efficient and cost effective manner.
- All commissions, boards and/or advisory bodies to be created in the future should have sunset provisions built into the initiatory legislation.
- No commission, board and/or advisory bodies should be created by the State or the counties without an accompanying authorization and appropriation of funding. So-called free agencies are never free. If existing staff is used, that alone entails a cost.
- Non-moving traffic violations should be handled by non-swom parking meter type personnel.
- The County Labor Departments should be eliminated. The State of New York should be able to handle these responsibilities with the State Labor Department as the State now handles the motor vehicle functions which Suffolk County was once responsible for.
- The Long Island Regional Planning Board is currently in the process of finalizing the Second Long Island Comprehensive Development Plan (to the year 2010), and several other special studies. When this work is completed, the agency should be terminated.
- Although outside the required mandates of this study, the taxpayers could also benefit if the same scrutiny were applied to State functions on Long Island. For example, the Long Island Power Authority and the Joint Legislative Commission for Water Resource Needs on Long Island are two agencies whose primary missions have been accomplished.

PRIVATIZATION

- Off-track betting operations should be sold to the private sector with government receiving a continuing percentage of the profits.
- The Suffolk County Infirmary should be privatized.

SAVINGS

The savings can accrue in several fashions. Those functions that are transferred directly to the State of New York could represent a saving in the cost of that function which in most cases would probably represent a reassignment of personnel to carry out county related operations, such as expanded local police patrol. On State expressways, the elimination of functions would produce a net saving in terms of the personnel cost for these operations, particularly in a time of employee retrenchment. Privatization would produce both a short-run monetary gain from the sale of facilities and/or programs, i.e., County Infirmary, OTB, and long-term benefits in terms of payments from the profits on a continuous basis. Conservatively, this should produce approximately $20 million annually, depending on the level of implementation.

REFERENCE

Working Paper # 10

Municipal Government Operations

The municipal government operations in Working Paper #1 looked at all of the services that are provided by the fifteen cities and towns on Long Island. In terms of overall costs, the items of environment, employee benefits, public safety and debt services are the main spending items in 1990. Some recommendations have already been made to reduce costs in some of these areas. For example, Working Paper #3 concerns recommendations for sharing solid waste treatment and disposal facilities as a way to reduce the high cost of this item in all towns. Working Paper #6 contains recommendations on public safety that relates to County, town and village police operations. A few further operations that would affect certain towns are included in this discussion.

The area of employee benefits, which is in the top five cost items for all cities and towns, is difficult to consolidate or change dramatically. However, one example can be used and that relates to health care costs. In 1992 Suffolk County left the Empire Plan which is common to most municipalities, for a system of self insurance that is managed by Choice Care, which is expected to result in overall lower costs for the same amount of medical coverage. If all other units of government were to share in this system, there could be a cost savings by having a Long Island based management operation.

The category of debt service appears in the top five in all municipalities except Shelter Island, Southold and Long Beach. The only potential savings in this area is through a reduction in borrowing, which can be accomplished in the future as economic recovery finally becomes a reality.

There are a number of functions that are carried out by the cities and towns that could either be transferred to the County, merged with other operations or expanded to private services that are now provided at the County level.

Assessment

PROBLEM

Property assessment is done at the town level in Suffolk County, rather than County-wide, as in Nassau County.

DISCUSSION

The transfer of the assessment function from the ten Suffolk towns to the County would provide a uniform system of assessment throughout the County and could result in a more equitable assessment overall. This is not necessarily a cost savings in terms of the operation of an assessment department. However, it could make assessment a more professional and non-political administrative function.

OPTIONS

Transfer assessment functions from the towns to Suffolk County. The alternative of retaining the current system would not allow it to respond as well to challenges, especially if there are mandates to reassess either County.

SAVINGS

At the present time, the towns' leverage the taxes they collect from their final assessments. A transfer to the County would bring in faster payments and create less need for borrowing.

REFERENCE

Working Paper #10

Civil Service

PROBLEM

Duplicate Civil Service

DISCUSSION

The Town of Hempstead presently has a separate civil service system that provides the same functions as a similar County agency. In all levels of government on Long Island the County Civil Service Departments handle this function.

OPTIONS

Elimination of the town Civil Service Department.

SAVINGS

This elimination would save most of $836,000 since it would not cost as much to incorporate the system back into the County operation where it existed in the early 1980's.

REFERENCE

Working Paper #10

Board Salaries

PROBLEM

Cost of agency boards.

DISCUSSION

One of the administrative areas that should be considered as a cost saving factor would be the funds paid to advisory boards. Many such groups exist throughout Long Island and are made up of volunteers who do not receive a salary.

OPTIONS

The elimination of paid boards would reduce the portion of the cost of these boards. The administrative structure for such boards is generally part of the town staff.

The removal of such salaries would encourage more volunteers to become involved in local government.

SAVINGS

Since most municipalities now pay member of planning boards, zoning board of appeals, etc., there would be a savings for almost all of the municipalities.

REFERENCE

Working Paper #10

Shared Services

PROBLEM

Lack of latest data processing technology in the area of tax maps.

DISCUSSION

Nassau and Suffolk Counties update tax map information for all units of government. However, today's demands for things like Geographic Information Systems do not allow the most efficient use of tax maps since they are not available in digitized form. Digitized tax maps allow a County, town, city or village to have a completely accurate tax map which would be the basis for all types of studies that relate data to maps. At the present time, many units of government are forced to digitize their own tax maps at considerable cost.

OPTIONS

The production of a full digitized tax map for either Nassau or Suffolk County would require an initial cost outlay of $1 to $2 million dollars. However, there will be a cost savings for all agencies that now must make an outlay for labor to produce various types of uncoordinated digitized mapping.

SAVINGS

There would be no initial cost savings due to the cost of the digitizing. However, once it is completed, all municipal users would save money. The ability to complete such a project opens an excellent opportunity for sales to engineering consultants, marketing firms, and others who rely on statistical and geographic data that must be integrated in order to make full use of the material.

REFERENCE

Working Paper #10

PROBLEM

Snow removal and street sweeping which is done by the County and town Departments of Public Works.

DISCUSSION

The County Department of Public Works in each County is required to remove snow and sweep the streets that are under County control. On the adjacent streets, the towns provide the exact same functions, but stop when they reach a State or County road.

OPTIONS

Suffolk County has experimented with the idea of making a payment to the Town of Babylon so that the town Highway Department can remove snow and sweep all the County streets within that town.

SAVINGS

The cost to the County would be less in this case since the towns have much more equipment to maintain their extensive road network. The addition of the County roads would not cost as much as the County providing the same function. Transfer of the snow removal and street sweeping function of all County roads in both Counties would reduce the cost to the County and the towns would be reimbursed an amount that would cover their costs.

REFERENCE

Working Paper #10

Public Safety

PROBLEM

Consolidate the two County Police Academies

DISCUSSION

Working Paper 6 provides recommendations for various savings at the County level. A combined training facility recommendation at the County level would also be important at the city, town and village level where any local training would be replaced by the new island- wide facility.

OPTIONS

Continue the present process.

SAVINGS

The cost savings would be reduction in training costs for individual municipalities that have such service.

REFERENCE

Working Paper #6

PROBLEM

Use of uniformed personnel for minor traffic infractions.

DISCUSSION

Just as at the County level, there are recommendations for more civilian employment in the Police Department. The cities, towns and villages could assign civilians for all the non-moving violations.

OPTIONS

The alternative is to have continuing escalating costs by having police personnel handle things that could be done by lower paid civilians.

SAVINGS

Savings would be the difference in costs between the number of police officers now being used and the number of civilians that would be needed for similar functions.

REFERENCE

Working Paper #6

PROBLEM

Duplicate Civil Defense

DISCUSSION

Some towns still retain a civil defense function at the local level.

OPTIONS

The alternative is to transfer such operations to the County level.

SAVINGS

The savings should come from the removal of the function at a local level. Current needs would not appear to require any County increase in personnel.

REFERENCE

Working Paper #10

Economic Development

In the area of economic development, there are a range of State, regional, County and local economic development agencies that should be channelled into fewer competing operations in order to strengthen Long Island's ability to attract new jobs.

PROBLEM

Duplication of economic development agencies and industrial development agencies.

DISCUSSION

There is an increasing State role on Long Island in economic development and there are active County agencies that work together on a regional approach.

OPTIONS

The alternative is to remove economic development and IDA's on the local level so that there would be a stronger effort on County and regional promotion.

SAVINGS

The main cost savings arise from removal of local agencies with the same function as the County. The County could absorb these responsibilities without major staff additions.

REFERENCE

Working Paper #10

Human Services

In the area of human services, there have been grants made to Counties and towns over the years that have encouraged the establishment of similar agencies on County and local levels.

PROBLEM

The area of veterans affairs, drug abuse, women's services, youth boards, senior citizens and consumer protection agencies are funded at both levels of government.

DISCUSSION

These services should be carried out by the level of government best suited for the purpose.

OPTIONS

Veterans affairs services can be provided and coordinated at the County level. The same is true of drug abuse, women's services and consumer protection.

The youth boards and senior citizens activities require very localized types of services that are not often very different from town to town. Therefore, the major efforts in these categories should be done at the town level rather than the County.

REFERENCE

Working Paper #10

Municipal Solid Waste Operations

PROBLEM

Disposal of Ash.

DISCUSSION

Between 500 and 600 tons of ash are generated daily by the municipal resource recovery plants on Long Island. Some of the ash is being disposed of locally, while other ash is trucked out of state. The out of state costs are higher on a per town basis and ultimately Federal legislation will prohibit interstate shipment of ash and garbage.

OPTIONS

There are a number of alternatives that are currently being studied that could allow all of the ash generated on Long island to be reused on Long Island. The use for a road base, various aggregates, paving, underground reefs and landfill cover are current and future options.

SAVINGS

The savings in this area could be between 50% and 75% of the cost of shipping ash off Long Island.

REFERENCE

Working Paper #3

PROBLEM

Disposal of Wood Products and Trees.

DISCUSSION

At the present time, municipal highway departments are responsible for much of the disposal of brush, while certain wood products are disposed of in construction and demolition waste sites. All of these operations require large sites to dispose of these products.

OPTIONS

Shredding for mulch is one way to reduce the amount of wood products and brush. Another alternative is burning the wood products inside of a facility that would create power that could be sold to LILCO.

SAVINGS

If such an operation were handled by a private contractor, it would be a savings in reducing the amount of land needed and the disposal costs for local highway departments.

REFERENCE

Working Paper #3

PROBLEM

Disposal and Reuse of Laser Printer Cartridge Refills.

DISCUSSION

This product is disposed of every 1 ½ months. Therefore, a large amount of plastic solid waste is generated.

OPTIONS

Refilling these cartridges would reduce the amount of disposal, and when they can no longer be used, they can be recycled and made into other products.

SAVINGS

A refill operation like this can save a few million dollars each year since continued increase in use of laser printers is expected.

REFERENCE

Working Paper #3

PROBLEM

The shipping of commercial wastes out of town or to other towns.

DISCUSSION

Without uniform tipping fees, there is a tendency for a large amount of commercial refuse being disposed in those towns which have the lowest tipping feels. There is also extensive out of town shipping which leads to the false assumption that there is a large amount of waste capacity on Long Island. When out of state shipments are banned, there will be pressure on those municipalities with the lowest costs to take the majority of waste.

OPTIONS

A uniform tipping fee should be phased in as soon as possible so that the proper planning for the true amount of waste generated in each municipality is determined. This will include a municipal solid waste, yard waste, recyclables and construction debris. However, when interstate shipping costs become prohibitive, local options will be needed.

SAVINGS

This would result in savings in the future. The cost of shipping is depressed at present, however, when it goes higher it will be more cost effective to dispose waste locally.

REFERENCE

Working Paper #3

PROBLEM

Illegal Dumping.

DISCUSSION

At the present time, because of dumping costs, there are areas throughout Long island that have become sites for illegal dumping. These include partially hidden industrial and commercial locations, vacant lots, and some municipal open space.

OPTIONS

It is necessary to have a regional flow control and to avoid town by town enforcement.

SAVINGS

The savings will come from an increase in the collection of fees.

REFERENCE

Working Paper #3

PROBLEM

Planning for Solid Waste Disposal on a town basis only.

DISCUSSION

Historically, solid waste disposal has been the domain of cities and towns. This sometimes leads to over-capacity, depending on options chosen.

OPTIONS

Inter-town coordination is necessary to share the various re-cycling facilities, resource recovery facilities, composting areas and construction and demolition.

SAVINGS

With assistance from the State, there could be a savings in duplication of efforts at the local level.

REFERENCE

Working Paper #3

Village and Town Police Operations

PROBLEM

High police costs put a strain on village and town budgets and taxpayer resources.

DISCUSSION

In many villages with their own police these services comprise 40% or more of the village budget. Further, the per capita costs are often far higher than those for neighboring villages. This difference of per capita costs also shows for the Town of Riverhead, for example. The reasons for such differences are not readily understood.

OPTIONS

A study of police services in these municipalities should be done to establish the following:

- Reasons for the higher costs.

- Internal steps that might be taken to control or lower these costs.
- Possibility of combining police forces with adjacent municipalities in an effort to lower costs.

SAVING

The dollar amounts of potential saving cannot be specified without study.

REFERENCE

Working Paper #6

School Operations

School Districts Consolidation

PROBLEM

There are many school districts today that have enrollments of only a few thousand. Working Paper #9 indicated that the most cost effective size for a school district is over 5,000 pupils. When there is less than this amount, the pupil costs go up anywhere between $1,000 and $8,000 per pupil depending on size and composition of the district.

DISCUSSION

The merger of the 124 school districts into 66 would create an average enrollment size of between 5,000 and 6,000. The following Table 10-2 indicates the school districts to remain the same and those proposed to be merged, and the enrollments of each.

OPTIONS

The mergers as recommended place similar districts together where possible, and in other cases retained minority districts that require special services and increased aid. Where minority districts were merged - such as Uniondale/Roosevelt and Amityville/Copiague - there would still be large minority representation.

In order to calculate the savings, it was necessary to utilize the cost per student for large, intermediate, medium and small schools, plus schools that do not run a high school system. Those are shown in Table 10-3.

The alternative to not merging certain districts are that where there is continued decline in enrollment, there will be less opportunity to provide a wide range of scientific and technical courses and necessary liberal arts courses to fully prepare students for college and competition in an increasingly competitive society. In addition there will be no opportunities for reducing administrative costs which have not changed dramatically since the time of enrollments almost twice what they are today.

SAVINGS

If all the mergers took place and pupil costs were reduced accordingly after a period of readjustment, there could be a cost savings of $140,000,000 combined in both counties. Depending on trends and enrollments, the savings could continue year after year as opposed to a cost projection under the current system.

REFERENCE

Working Paper #9

Real Property Tax Collection

PROBLEM

The schedule for collection and distribution of real property taxes as statutorily prescribed in the Suffolk County Tax Act is inappropriate for our local governments.

DISCUSSION

Under chapter 310 of the Laws of 1920 of the Suffolk Count Tax Act, all property taxes in Suffolk county are collected in two equal payments. The first half is due, without penalty, by January 10 and the second half is due by May 31. The town and school districts share, under a multi-stepped schedule, the tax revenues received from the first payment. Full payment of a school district's tax levy is not completed until the second half of payments is made at the end of May. Suffolk County does not receive any of its real property tax revenues until late June.

This schedule for collection and distribution of real property tax revenues does not coincide with the fiscal years the needs of the school districts or the County. Suffolk County's fiscal year starts on January 1. The fiscal year for school districts begins on July 1. Therefore the school districts must wait six months before they begin to receive any of their real property tax revenues. This lag between revenue needs and receipt of real property tax requires significant borrowing by the County and school districts. The interest costs for Suffolk

TABLE 10-2 Proposed School Consolidations

Nassau County

Merged District	*Component District*	*Combined Enrollment*
Great Neck	Same	5,313
Manhasset-Pt.Washington	Manhasset, Pt.Washington	5,731
Roslyn-North Shore	Roslyn, North Shore	4,239
Mineola-Herricks	Mineola, Herricks	5,841
Wheatley	East Williston, Carle Place, Westbury	5,299
Glen Cove	Same	2,779
Northern Oyster Bay	Locust Valley-Bayville, Oyster Bay-East Norwich,Jericho	4,943
Syosset-Woodbury	Same	5,178
Hicksville	Same	4,365
Plainview-Old Bethpage	Same	4,072
Bethpage-Plainedge	Bethpage, Plainedge	5,076
Farmingdale	Same	5,163
Massapequa	Same	6,754
Levittown	Levittown, Island Trees	8,557
East Meadow	Same	7,110
Wantagh-Seaford	Wantagh, Seaford	4,967
Merrick-Bellmore	North Merrick, North Bellmore, Merrick, Bellmore	10,632
Freeport	Same	5,597
Uniondale-Roosevelt	Uniondale, Roosevelt	7,448
Baldwin	Same	4,475
Rockville Centre-Oceanside	Rockville Centre, Oceanside	8,151
Long Beach-Island Park	Long Beach-Island Park	4,652
Hempstead	Same	5,250
Garden City	Same	2,875
Malverne-West Hempstead	Malverne, West Hempstead	3,869
Lynbrook-East Rockaway	Lynbrook, East Rockaway	3,441
Sewanhaka	New Hyde Park, Floral Park, Elmont, Franklin Square	13,137
Valley Stream	Valley Stream 13, Valley Stream 24, Valley Stream 30	7,132
5 Towns	Woodmere-Hewlett, Lawrence-Cedarhurst	6,282
	Suffolk County	
Huntington-Cold Spring Harbor	Huntington, Cold Spring Harbor	5,530
Harborfields	Elwood, Harborfields	4,531
South Huntington	Same	5,734
Northport	Same	5,448
Half-Hollow Hills	Same	7,448
Commack-Hauppauge	Commack, Hauppauge	9,269
Smithtown-Kings Park	Smithtown, Kings Park	10,831
Wyandanch	Same	2,102
Deer Park-North Babylon	Deer Park, North Babylon	7,901
West Babylon-Babylon	West Babylon, Babylon	5,692

TABLE 10-2 Proposed School Consolidations (Suffolk County - Cont'd.)

Merged District	*Component District*	*Combined Enrollment*
Lindenhurst	Same	6,016
Amityville-Copiague	Amityville, Copiague	6,651
Brentwood	Same	11,423
Central Islip	Same	5,022
Bay Shore-West Islip	Bay Shore, West Islip	9,146
Islip-East	Islip Islip, East Islip	7,008
Connetquot	Same	6,873
Sayville-Bayport	Bayport-Blue Point, Sayville	5,181
Fire Island	Same	43
Sachem	Same	15,592
Middle Country	Same	9,975
Three Village	Same	6,976
Pt. Jefferson	Pt. Jefferson, Mt. Sinai, Comsewogue	6,650
Miller Place-Rocky Point	Miller Place, Rocky Point	5,315
Longwood	Same	8,628
Patchogue-Medford	Same	8,464
South Country	Same	4,921
Wm. Floyd	Same	9,225
Moriches Bay	South Manor, Eastport, Center Moriches, East Moriches	3,224
Riverhead-Shoreham	Shoreham-Wading River, Riverhead	5,524
Little Flower	Same	90
Westhampton	Remsenberg-Speonk, Westhampton Beach, Quogue, East Quogue, Hampton Bays	2,866
Southampton	Southampton, Tuckahoe, Bridgehampton, Sagaponack, Sag Harbor	2,185
East Hampton	Wainscott, East Hampton, Springs, Amagansett, Montauk	1,882
North Fork	Laurel, Mattituck-Cutchogue, New Suffolk, Southold, Greenport, Oyster Ponds	2,773
Shelter Island	Same	249
Fishers Island	Same	62

TABLE 10-3
Costs per Student by Size of District

Enrollment	*Cost Per Student*	
	Nassau County	*Suffolk County*
5,000 or more	$ 7,555	7,254
2,500 - 4,999	8,549	7,663
2,499 - 1,200	9,019	8,828
Less than 1,200	8,729	10,560
Less than K-12	13,288	15,914

County alone often exceeds $6 million annually and runs over $20 million for our school districts.

The cost of borrowing to maintain the cash flow problems created by the Suffolk County Tax Act collection and distribution schedule is a real burden on our taxpayers. This problem needs to be addressed.

OPTIONS

A comprehensive and permanent potential solution to aligning the tax receipts and revenue needs of local governments in Suffolk County is the establishment of a 2 plus 2 real property tax collection system. Under a 2 plus 2 system, the levy and collection of school district taxes are separated from the collection of all other municipal taxes. Homeowners would continue to pay their general municipal (county, town, and special district) taxes in January and May; but their school taxes would be split out and paid in September and March of each year. This schedule of real property tax collection would align the revenue needs of the various local governments with the collection of their tax levy. The County and towns would share the tax revenues collected in January and May in proportion to their share of the tax levy for general municipal taxes. The school districts would receive the full amount collected in September and March.

SAVINGS

It has been found that if Suffolk County had a 2 plus 2 system of property tax collection, a tax savings of approximately $21 million could be realized.

REFERENCE

The findings used in developing this alternative are contained in the *Suffolk County Tax Act and Its Impact on School Districts' Finances*, The Local Government Council on the Elimination of Waste and Duplication, Committee on Education, 1990. Working Paper #9

Personal Income Tax

PROBLEM

The tax burden on Long Island residents is too high. Long Island residents pay the second highest level of per capita local taxes in the nation, the highest level of per capita property taxes of any area studied, and the second highest net increase of per capita local taxes. In addition, the system of local property tax administration has been found to be grossly inequitable. This has contributed to the disparity in funding for public education that characterizes Long Island school districts, which take up the largest portion of property taxes on Long Island.

DISCUSSION

The wide use of the personal income tax among all levels of government is due to its distinctive qualities which make it a superior tax. In addition to being capable of raising large amounts of revenue, it does so at an increasing rate. Of all the taxes, it has the greatest elasticity, exceeding two. This means that for every 1 percent rise in income, tax collections rise by 2 percent. In addition, similar to the sales tax, it can be piggy-backed or surcharged on the State administered tax at virtually no additional cost for handling. Its most important criteria is that, if properly designed, it is the most progressive tax; vis-a-vis the ability to pay principle. In addition, non-residents who work on Long Island would help share the burden of a personal income tax.

It is fully recognized and acknowledged that a shift from one tax to another by itself does not produce a net tax reduction. The obvious key to the successful adoption of a personal income tax surcharge is that it must be designed, legislated, monitored, and controlled so that the income tax revenue would be a dollar for dollar offset for the property tax in the aggregate.

It must be emphasized that there is a clear danger inherent in creating a new tax. Namely, the tendency on the part of those governmental units which receive the new form of revenue to be less than prudent in their expenditures. Past history has shown that while a new tax provides initial and long-term relief, i.e., the creation of a sales tax for both counties two decades ago, expenditures were allowed to rise so that pressure once again was placed on the property tax, bringing Long Island taxpayers to the current crisis in tax burden.

OPTIONS

If a 10 percent surcharge on personal income tax were levied on wage earners whose income exceeds $50,000 adjusted gross income, Nassau County would receive over $100 million, and Suffolk County over $50 million, based on 1987 earnings. This coincidentally is approximately 7 percent of the property taxes that were levied that year for school districts in Nassau county, and 5 percent for Suffolk. In other words, for every 1 percent surcharge on the income tax, there would be a 0.7 percent reduction overall in the property tax in Nassau and 0.5 percent in Suffolk, assuming that the new revenue would all be relegated for school costs. In reality those earning more than $50,000 pay a pro-

portionately higher share of the property tax due to the progressive tax table. The actual relationships are closer to 1:1, or for every 1 percent surcharge, there would be almost a 1 percent reduction.

If the surcharge revenue is used in conjunction with a regional finance plan for school districts (see working paper #9) then the money would add support to the districts with less than average wealth per pupil - allowing for improved services and programs in those districts. The balance of the districts would benefit by a lowering of the property tax. All in all, a more equitable tax arrangement.

REFERENCE

Backup information for this alternative can be found in Working Papers #4 and #9

Equity in Taxation and Expenditure for Public Schools

PROBLEM

Inequities in school district wealth have led to inequities of resources for education among school districts. This has led to:

- High property tax rates and fiscal strain for poorer districts.
- Relatively low levels of expenditure per child for poorer districts, with relevant educational consequences.

DISCUSSION

The fragmentation of school districts across Nassau and Suffolk counties has produced glaring differences in the possession of property and income wealth to pay for public education and in the ability of school districts to spend money for educating children. Current State aid formulas distributing revenue to school districts still leave great inequities in these respects. There are a number of ways in which these inequities can be further reduced. Mainly these ways center on sharing of property and/or income wealth.

OPTIONS

- Tax all property in each county at an equal rate and distribute to school districts in each county on the basis of aidable pupil units in each district. This could be done at levels of $500, $1,000 or $1,500 per aidable pupil unit, as decided through legislation. At $1,000 per pupil unit this would raise $144,000,000 in Nassau County and $228,000,000 in Suffolk County. This money could be used in whole or part in each school district either to lower taxes or raise expenditures, as it desires. The Nassau total would have constituted 12% of school taxes in 1989. The Suffolk total would have been 20% of school taxes.
- Instead of the regional equity property tax, use the income tax proposal advanced in Working Paper #4, *Taxation: Sales, Income, Property, Analysis and Alternatives*. This would have yielded $100,000,000 for Nassau and $50,000,000 for Suffolk. This would produce a corresponding decrease in property taxes.
- Combine the regional equity property tax and the income tax proposal. This would yield $244,000,000 for Nassau, corresponding to 20% of the 1988-1989 property tax. For Suffolk, the combination would have yielded $278,731,000, corresponding to 25% of the 1988-1989 taxes.
- Tax all non-residential property in each county and distribute to the school districts in conformance with their total aidable pupil units. In Nassau with 35.3% of property value non-residential, this would have meant $447,629,000 —corresponding to 35.3% of the 1988-1989 school property taxes of $1,268,000,000. In Suffolk with 24.2% of property value non- residential, this would have raised $277,091,000 for such distribution.
- Combine the non-residential tax with the income tax proposal to yield $547,629,000 — 44% — for Nassau, and $327,094,000 — 29% for Suffolk.

SAVINGS

Overall, no savings may result from equity distribution of revenues if school districts do not choose to cut expenditures in response to possible tax increases. However, there would be a shift of tax burden from the less affluent to the more affluent.

REFERENCES

Working Papers #2,#4,#5,and #9, LIRPB, June 1992

Regional Finance Study of Public Education, Final Report on Equity, New York, 1984

BOCES Consolidation

PROBLEM

BOCES services on Long Island cost Long Island taxpayers approximately $293 million in 1991/1992. Altogether, BOCES expenditures grew by $150.9 million, or 130 percent, between the years 1980 and 1989.

DISCUSSION

What is most startling about BOCES programs on Long Island is the disparity between Suffolk and Nassau Counties. For the current school year

(1991/1992) BOCES services in Suffolk County cost approximately $187.7 million while BOCES services in Nassau County are approximately $105.6 million. This higher cost of $82.1 million makes Suffolk BOCES expenditures 77 percent higher than in Nassau County. Suffolk's student population is only approximately 28 percent higher than Nassau County's.

The most obvious reason for the higher cost in Suffolk County is the fact that there are 3 supervisory districts in Suffolk compared to only one in Nassau county. Each BOCES supervisory district maintains a large administrative bureaucratic apparatus comprising 18.2, 9.7, and 16.2 percent of total expenditures in Suffolk BOCES 1,2, and 3 respectively (1991/1992). It is interesting to note that Suffolk BOCES 2 has total expenditures almost equal to Nassau County BOCES 1, $104.7 million and $105.6 million respectively.

Expenditures of central administration in Suffolk for all three BOCES for 1991/1992 are approximately $24 million while the central administrative cost for Nassau County BOCES is $15.8 million.

OPTIONS

One alternative is that the 3 BOCES supervisory districts in Suffolk County be consolidated into 1 supervisory district. Suffolk BOCES 1 and 3 have significant central administration costs of approximately $2.7 million and $11.1 million respectively. It appears likely that substantial administrative savings of up to $10 million could be obtained through this consolidation.

In addition, the consolidation of the 3 supervisory districts in Suffolk County into 1 supervisory district would allow for greater economies of scale to be achieved for services, provide for improved accountability, consolidate collective talents to enhance county-wide offerings, increase the ability of Suffolk BOCES to attract State and Federal aid, and allow for more prudent capital spending decisions.

SAVINGS

It is estimated that this recommendation, if implemented, would save Long Island taxpayers up to $10 million.

REFERENCE

Working Paper #9

BOCES Program Approval

PROBLEM

Currently, State law requires BOCES to submit an application to the State for approval of a program if only 2 component school districts request such a service from BOCES. This system has led to a vast proliferation of BOCES services over the years, as the supervisory districts have obtained approval to provide services for a small number of school districts and then attempt to encourage other school districts to use these services.

DISCUSSION

In a review of 1991/1992 State application for service forms (COSERS), it was found that half the non-instructional support services were requested by fewer than half the component districts in most BOCES supervisory districts. A review of shared services catalogues produced by the BOCES supervisory districts in Suffolk, showed an aggressive approach to selling many services with phrases such as a must for every school district often included in service descriptions. This has resulted in the utilization of services by school districts that have not previously determined the need for such services.

OPTIONS

One alternative is that 25 percent of all component school districts request a service before BOCES can submit an application for approval by the State. The current requirement that only two school districts need request such a service is no longer rational. This minimum of 2 school districts results in a proliferation of services and the utilization of services by school districts that have not previously required them. The 25 percent mandatory requirement would establish a minimum level of demand for joint provision of services.

REFERENCE

Working Paper #9.

BOCES Audit Mechanism

PROBLEM

One of the most troubling aspects of BOCES operations on Long Island s the lack of fiscal and program oversight of BOCES functions by outside agencies and the general public. Oversight is greatly impeded by the lack of coherent, concise documentation of BOCES activities.

DISCUSSION

While BOCES are required to submit a number of documents to New York State, (e.g. annual budget SBM4, the annual financial report (SA111), and the enrollment report (Report 11)), none of them contain all the relevant data that would be necessary to obtain a comprehensive knowledge of BOCES activities. The crosswalking between documents that is required to obtain information is much too cumbersome.

The document that best provides all of the comprehensive information for services is the COSER form used for making application to the State for program approval. It has been found, however, that the COSER forms are often incomplete and inaccurate upon submission. In one review of 1991/1992 COSERS for Suffolk BOCES 1, the space provided to enter the amount of students enrolled in a program was filled in with the number 744 for every program. Discussions with BOCES 1 officials revealed that this was apparently an arbitrary number.

The lack of an audit system to ensure the complete and accurate submission of information leaves much of BOCES activities inaccessible to outside analysts.

OPTIONS

One alternative solution is that an audit mechanism be established by the State Education Department to ensure that COSERS and other required documents are accurately completed and made available so that public scrutiny can be facilitated.

REFERENCE

Working Paper #9.

BOCES Itinerant Services

PROBLEM

Itinerant services appear to be underutilized by Long Island BOCES, accounting for only 3.6, 2.2, and 1.5 percent of total expenditures in Suffolk BOCES 1,2,and 3 respectively. Nassau BOCES 1 had itinerant service costs amount to only 0.5 percent of total expenditures. Moreover, many of the itinerant services are utilized by a small percentage of component school districts.

DISCUSSION

Closely related to Handicapped Education services are itinerant services, in which BOCES personnel function as part-time staff in two or more school districts. Itinerant services are generally regarded as a less expensive way to provide services because no rent or capital expenditures are required. A staff person simply delivers a service at an existing school district facility.

OPTIONS

To reduce costs, one solution would be that the use of itinerant services be expanded. BOCES supervisory districts should have to document to the State Education Department why a service cannot be provided on an itinerant basis when special facilities are not required.

REFERENCE

Working Paper #9.

Salerno Commission Recommendations - Changes in State Law for Purposes of School Consolidation

PROBLEM

The Temporary Commission on the Distribution of State Aid to local school districts has found that the current school aid formulas actually work contrary to school consolidation. In an earlier study conducted by the Long Island Regional Planning Board to test the viability of consolidating the Port Jefferson and Mount Sinai school districts, the analysis indicated that the taxes in both districts would increase due to State aid formulations.

DISCUSSION

In August 1988, the Legislature and the Governor of the State of New York appointed a Temporary Commission on the Distribution of State Aid to Local School Districts. The eleven member commission was directed to develop recommendations to improve the distribution of State aid. The issues explored by this commission that effect fiscal and tax issues were Pupil Needs, Ability to Pay, Cost Differences, and Other Fiscal Issues.

OPTIONS

PUPIL NEEDS

- The State should strengthen the linkages between the distribution of State aid and the needs of at-risk and disadvantaged pupils.
- The State should, where possible, increase its share of funding for the needs of at-risk pupils.
- The basic pupil count in the State aid formula should be redefined as a blend of active membership and attendance.
- All available Federal education resources should be tapped to serve the needs of the pupils in the State.

- The basic pupil count used in the allocation of aid should reflect the educational burden placed on a school district by the pupil population it serves. Moreover, the weightings used to modify the pupil count should have a programmatic and fiscal basis. In this regard, the following pupil need issuesneed serious examination:
  - enrollment versus attendance;
  - measures and weightings of pupils with disadvantages, including achievement and socioeconomic measures;
  - the existing pupil weightings;
  - new weightings, such as other grade levels.

ABILITY TO PAY

- The State should improve the quality of assessment practices.
- The State should develop transitional mechanisms to cushion drastic shifts in property values.
- The State should enact mechanisms to assure that regional differences are appropriately accounted for in the aid formula.
- The State should study the use of a poverty factor in calculating the combined wealth ratio.
- The State should study alternative wealth bases.
- The State should study income per taxpayer or per capita, asopposed to income per pupil, as an element in the measurement in ability to pay.
- The State should study refinements in the pupil divisor in the ability to pay measure.
- The State should study instituting region-wide taxing systems.

COST DIFFERENCES

- The State should examine the State aid system so that it can be redesigned to explicitly address regional cost differences and regional ability to pay variations.
- The State should develop and validate a feasible methodology to measure the variation in unavoidable education costs (not based on expenditures and not offset by ability to pay) for incorporation in the State aid system.

OTHER FISCAL ISSUES

- The State should recognize that a number of the idiosyncratic features of the current State aid system (e.g. save harmless and borough aid) have been designed to address specific inequities in the existing system.
- The State should develop sound and auditable mechanisms to insure that State aid for education is spent on education in all districts in the State.
- The State aid system should continue to include the concept of a minimum State aid guarantee to all districts. The State should exercise great care in its imposition of mandated functions, taking into account both State and local government resource scarcity.
- The State should study mechanisms that recognize the additional burden faced by small districts as a result of their inability to capitalize on economies of scale.
- The State should modify the design of categorical aid programs so that they include a minimum level of funding for all districts that qualify for the program.
- The State should reduce the burden of reporting requirements for categoricals (for example by permitting districts to use a single report for several categorical programs).

Total Savings

Calculations of savings in Table 3-4 are given for the options presented. There are two points to note about these estimates. First, the savings would apply to every year. if the options are implemented, they would amount to hundreds of millions of dollars saved every year thereafter. Second, the figures presented are very conservative because they deal only with those elements for which a rough working estimate could be produced - roughly $300 million.

If it was possible to produce estimates on the other options, the total savings would be much higher than is here indicated. These other options involve major cost avoidance, such as those costs saved for not building incinerators, as indicated in Working Paper #3 *Municipal Solid Waste Operations*. They involve management studies for county departments which would produce millions of dollars annually. They can involve transfers of functions to the State of New York which would produce reductions in local costs. They can involve transfers from counties to towns which could produce savings through the consolidation of functions.

REFERENCES

Working Paper #10

Temporary Commission on the Distribution of State Aid to Local Districts

TABLE 10-4
Summary of Estimated Tax Savings

GOVERNMENTAL UNIT	*SAVINGS*
County Government	
County Operations	$32,000,000
Police and Public Safety	$35,000,000
Pre-school Handicapped Children's Program	$64,300,000
Transfer, Elimination, and Privatization of Functions	$20,000,000
Property Tax Collection	$21,000,000
Municipal Operations	
Municipal Solid Waste (Avoided Cost)	($800,000,000)
School Operations	
School District Consolidation	$140,000,000
BOCES Consolidation	$10,000,000
Total	**$322,300,000**