

NASSAU COUNTY
2008 FINANCIAL
CONDITION
REPORT



OFFICE OF THE COMPTROLLER
HOWARD S. WEITZMAN

<http://www.nassaucountyny.gov/agencies/comptroller/index.html>

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Cover photo by Alex Sutton, The Temple of Love at Old Westbury Gardens
 Images taken at Old Westbury Gardens, used by permission.

Howard S. Weitzman
Comptroller

Aline Khatchadourian
*Deputy Comptroller for Audit
 & Special Projects*

Elizabeth Botwin
Chief Deputy Comptroller

Kathy Kugler
Director of Accounting

Peter Burrows
Project Administrator

Carole Trottere
Director of Communications

Corey Friedlander
Financial Analyst

Jostyn Hernandez
Deputy Director of Communications

Robert Gambo
Intern

David Weiss
Intern

Nadia Jafari
Intern

Contact us at:
 Nassau County Comptroller's Office, 240 Old Country Road, Mineola, NY 11501
 516-571-2386, fax-516-571-5900
 Email: NCComptroller@nassaucountyny.gov
 Website: <http://www.nassaucountyny.gov/agencies/Comptroller/index.html>



A Message From the Comptroller

Dear Neighbor,

I am pleased to present the annual report on Nassau County’s fiscal condition for 2008. This marks the second year that we have issued an informal financial status report to the taxpayers of Nassau County. This Financial Condition Report presents a “user-friendly” snapshot of Nassau County’s fiscal health as of December 31, 2008 and includes key economic and demographic statistics about living and working in Nassau County.

As you can imagine, keeping the budget balanced in last year’s challenging fiscal climate was a test of champions for any municipal government. But in spite of a collapsing national economy, Nassau County still managed to end the 2008 fiscal year with a very small surplus of \$2.3 million. However, we faced numerous financial hurdles including plummeting sales tax receipts, a drop in other County revenues, higher than expected property tax refund costs, overtime costs in excess of the budgeted amount, and the failure of the State to approve several revenue-producing initiatives. These difficulties forced the administration to quickly realign its spending to finish the year with a surplus.

This year’s report, in addition to presenting you with statistics on County revenues and expenditures, also includes some informative facts about our County’s history and demographics, the make-up of our County government, population, employment, environmental issues and how Nassau rates alongside other counties and places. I hope that you will find this view of our County both educational and useful.

As your Comptroller I will continue to work closely with County Executive Tom Suozzi and the County Legislature to ensure that you receive the most benefit for your tax dollars. I give you my commitment that I will continue to do my best to see that Nassau County’s finances stay on solid financial ground during this difficult economic time in our nation. I encourage you to contact this office with your thoughts and ideas and I look forward to hearing from you.

Warm Regards,

Howard S. Weitzman
 NCComptroller@nassaucountyny.gov

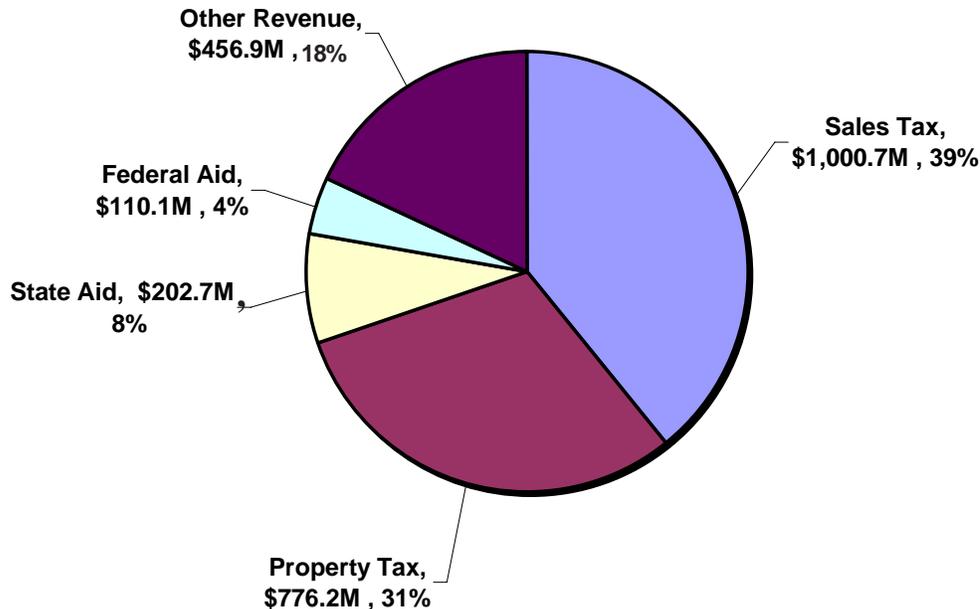
What does the Comptroller do?

The Comptroller serves as the fiscal watchdog for Nassau County and along with his staff:

- ✓ Monitors Nassau’s budget and financial operations;
- ✓ Audits County government, agencies with County contracts, and town special taxing districts;
- ✓ Reviews County contracts and claims;
- ✓ Reports on matters that significantly affect Nassau’s financial health and operations;
- ✓ Works with the Administration and Legislature to help the County overcome its fiscal challenges;
- ✓ Administers the County payroll and health benefits.

Nassau County's 2008 Revenue by Source

For the County's five primary operating funds



- Nassau County received \$2.5 billion in revenue in 2008 for its five primary operating funds – General Fund; Police District Fund; Police Headquarters Fund; Fire Prevention, Safety, Communication and Education Fund; and Debt Service Fund.
- State and federal aid combined are only 12% of the County's revenue. This aid primarily funds health and human services programs.

SOURCE: Nassau County Comptroller's Office

Explaining the budget process...

The Office of Management and Budget formulates an annual budget for the County Executive. That proposed budget is then submitted to the Legislature for review.

The administration's proposed budget, as well as the Legislature's proposed changes, are aired during public hearings. At that time, members of the public as well as department heads and managers are welcome to discuss the proposed budget and proposed budget amendments.

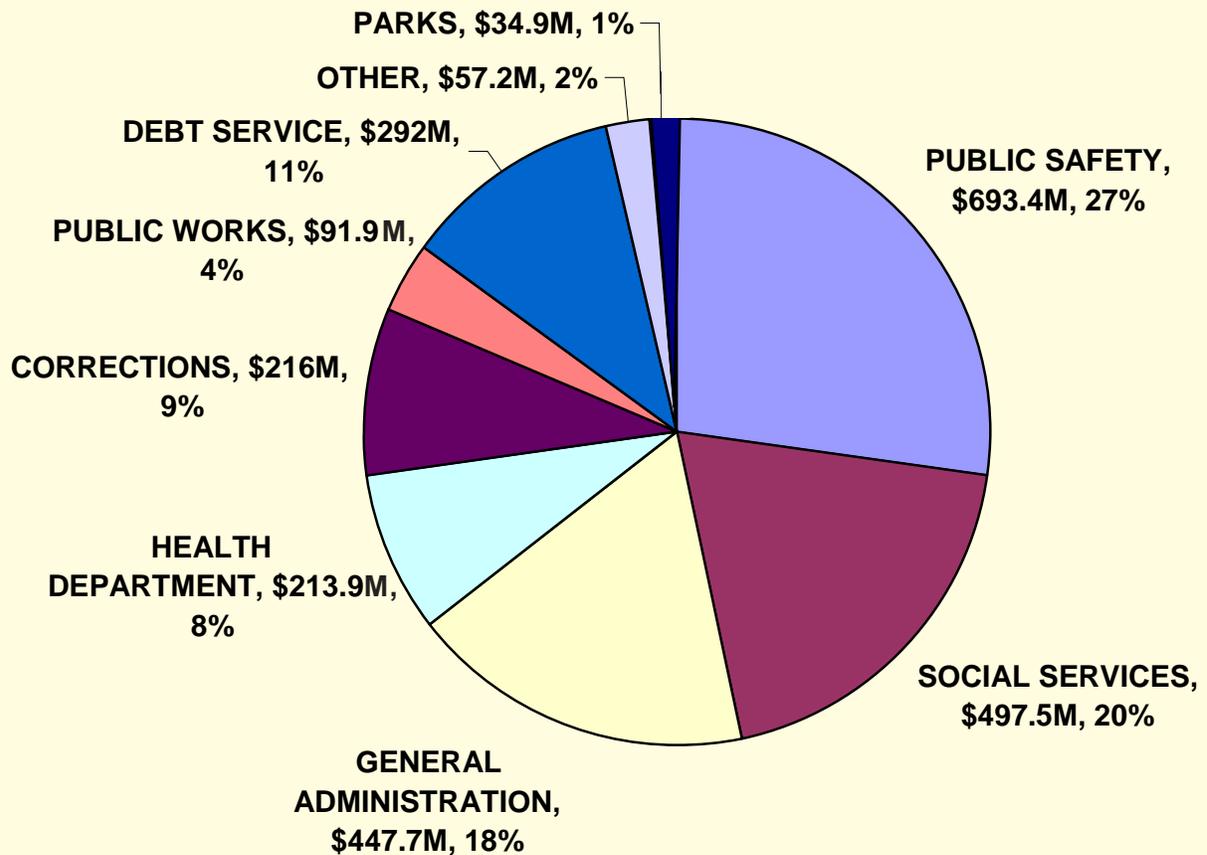
Further amendments may be made based upon the recommendations at public hearings. The

amended budget is approved or disapproved by the Legislature by October 30 each year. A majority of the Legislature (10 out of 19 members) must vote in favor of the budget in order for the budget to be adopted.

The County Executive then has 10 days in which to approve the budget. If the County Executive vetoes any part of it, the Legislature may override the County Executive's vetos with 13 votes.

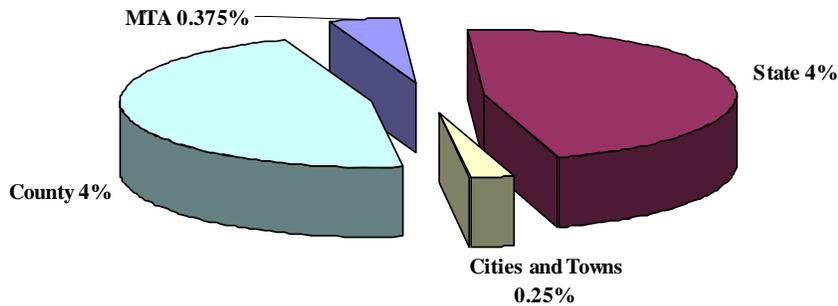
Nassau County's 2008 Expenditures

Where do your County tax dollar\$ go?

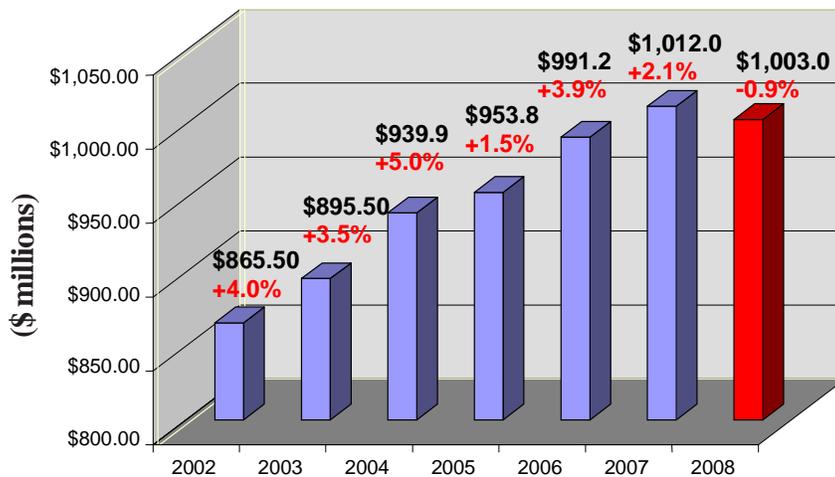


- Nassau County employees provide many services to the residents of the County. Salaries for these employees comprise 33% of expenditures; fringe benefits, at 15.5% of expenditures, include health insurance, pensions, FICA and workers' compensation.
- Public Safety includes the Police Department, the Fire Marshal's Office, District Attorney and Probation Department.
- County departments provide social services programs to seniors, youth and others in need through the Youth Board and Senior Citizen Affairs, among others.
- General Administration represents costs of operating the government, including the County Executive, Legislature, Assessment, Treasurer, Comptroller, Board of Elections and Information Technology.
- Public Works provides and maintains the infrastructure for the County, such as roads and sewers.

Nassau County's Sales Tax Revenue



Gross Sales Tax Revenue



- In 2008 sales tax revenue decreased by 0.9% to \$1.003 billion.
- The County budgeted a 0.5% increase for sales tax collections in 2009. For the first six months of 2009, sales tax declined 9.9%, or \$42.6M less than the prior year. The widely-reported softening of the national economy has presented a major challenge for all governments dependent on sales tax, including Nassau County.

SOURCE: Nassau County Comptroller's Office

The sales tax plummet

At the end of 2008, Nassau County faced declining sales tax receipts at a time of year when sales tax is usually at its most robust. Sales tax accounts for about 40 percent of the County's budget. The County originally budgeted for a 2.5%

growth in sales tax; in 2008, however, the administration reduced its sales tax projections during the year as receipts dropped. Sales tax revenues in 2008 dropped 0.9% below 2007 receipts, coming in approximately \$37.7 million short of budget.

Nassau County's Property Taxes



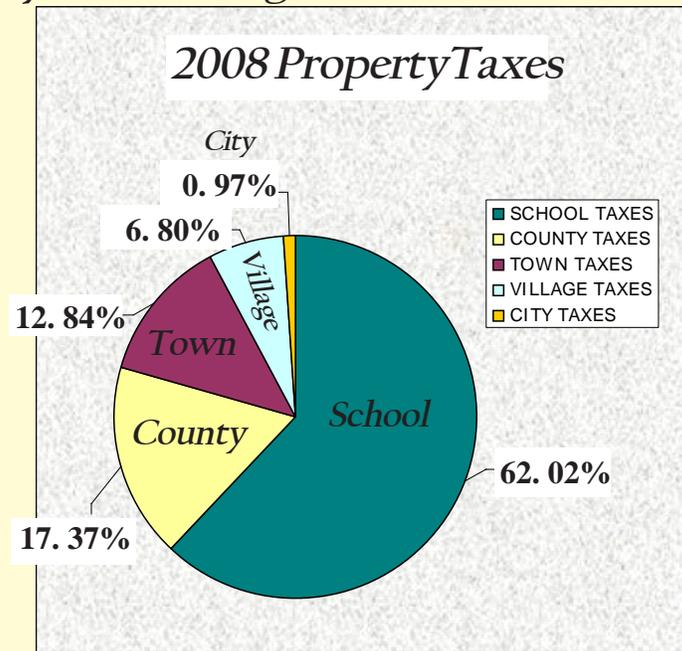
There are approximately 407,500 taxable parcels of property in Nassau County. Nassau taxpayers pay property taxes to:

- Nassau County
- three towns
- two cities
- 64 villages
- 56 school districts
- over 200 special districts.

•Special districts provide services such as garbage, sewage, water, and fire protection.

Where do your property tax dollars go?

In 2002 the County portion of the average homeowner's property tax bill was 19.4%. In 2008 that number was down to 17.37%.



Who pays what?

Nassau County schools, towns, cities, special districts and the County collected \$5.09 billion in property taxes in 2008 (half of the school tax was paid in 2007).

Class I-Residential homeowners paid \$3.5 billion in property taxes.

Class II-Owners of apartment buildings, co-ops and condominiums paid \$153 million

Class III-Utilities paid \$310 million

Class IV-Commercial property owners paid \$1.1 billion

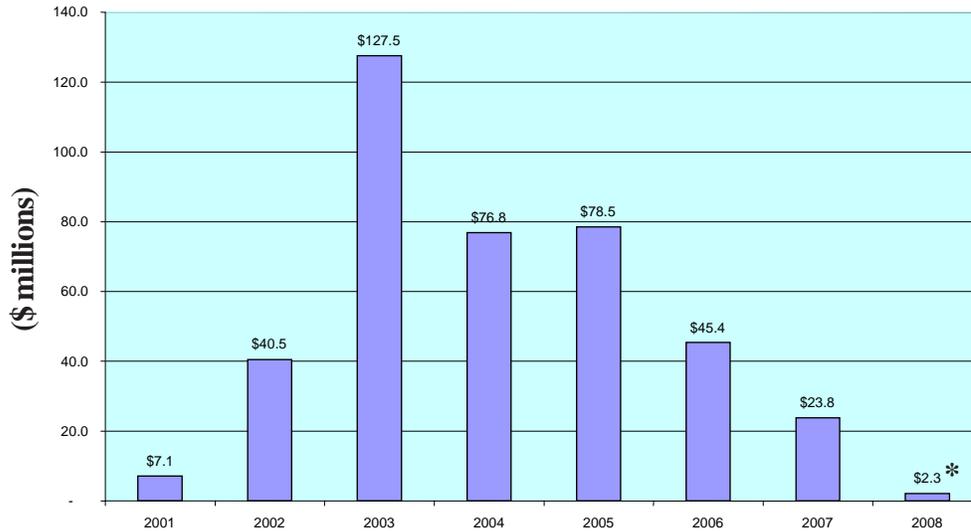
(Village tax information is excluded from these figures.)

Property tax refunds

Nassau County is the only county in New York State that is required by state law to pay for all real property tax refunds on behalf of its schools, towns, and special districts. Prior to 2002, unpaid property tax refunds were estimated at between \$350 and \$700 million. The County's practice of borrowing over \$100 million each year to pay property tax refunds was a major reason for Nassau County's near fiscal collapse in 1999. As of the end of 2008, the County estimated its unpaid real property tax refunds had declined to \$139 million.

NASSAU COUNTY YEAR END RESULTS

SURPLUS 2001-2008



(* Adjusted from \$2.1 million since the release of the County's 2008 Comprehensive Annual Financial Report.)

- The County has had a budget surplus every year since 2001.
- The County's surpluses from 2003 - 2006 were set aside to establish reserves and to offset expenses in the following years' budgets.

SOURCE: Nassau County Comptroller's Office



Bond Ratings... why are they important?

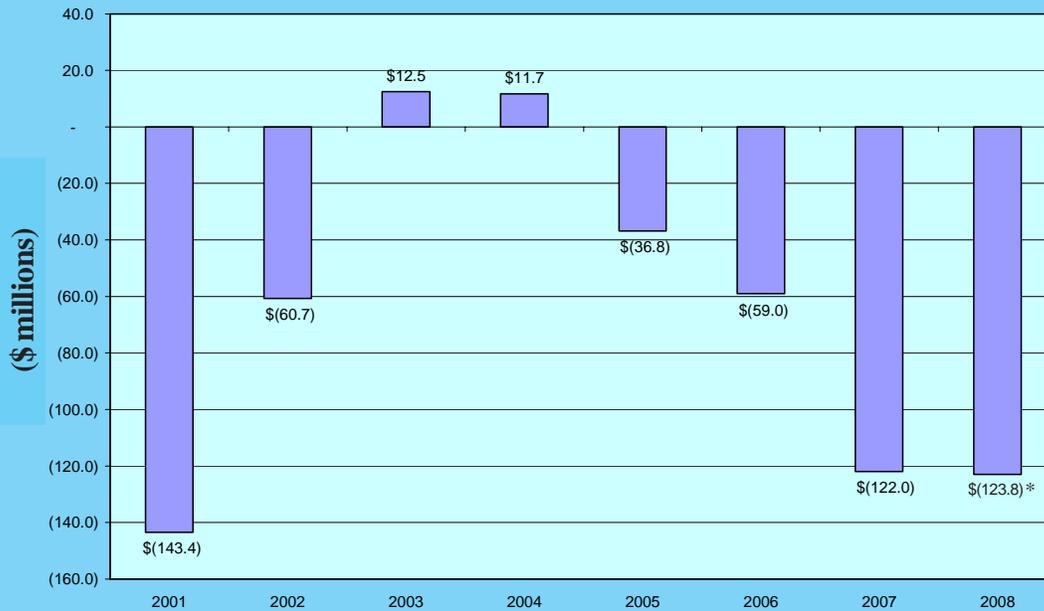
The bond rating agencies have upgraded the County's debt 13 times since February 2003.

Currently, the County has an A+ rating from Fitch Ratings, an A2 from Moody's Investors Service, and an A+ from Standard & Poor's. These are Nassau County's highest debt ratings in the last 10 years. The upgrades reflect the rating agencies' increased confidence in the financial condition of the County. The higher our bond rating, the lower the interest rate the County will pay when borrowing money. In 2008, despite the tumultuous economy, Nassau County's bond rating status was held steady by all three rating agencies.

SOURCE: Nassau County Office of Management and Budget

Structural Balance

NASSAU COUNTY STRUCTURAL SURPLUS (GAP) 2001-2008



(* Adjusted since the release of the County's 2008 Comprehensive Annual Financial Report) SOURCE: Nassau County Comptroller's Office

Matching Ongoing Expenditures with Recurring Revenues

Like most governments, the County's recurring expenses are greater than its recurring revenues. This is called a structural gap. While an important financial indicator, a structural gap (see chart above) is not the same as a budget deficit. Over the long term, the County must try to reduce its recurring expenses or find new recurring revenues to achieve structural balance.

What's a CAFR?

Each year the County issues its **Comprehensive Annual Financial Report (CAFR)**, released June 30 and audited by an independent certified public accounting firm.

The CAFR provides details on the finances of the County and related entities, including the Nassau Interim Finance Authority (NIFA), the Nassau County Tobacco Settlement Corporation, the Nassau County Sewer and Storm Water Finance Authority, Nassau Community College, the Nassau Health Care Corporation, the Nassau Regional Off-Track Betting Corporation and the Nassau County Industrial Development Agency.

The Government Finance Officers Association of the United States and Canada has awarded a Certificate of Achievement for *Excellence in Financial Reporting* to the County for its 2007 CAFR, the 24th consecutive year in which the County's report has been honored.

The CAFR is available on the Comptroller's website at:

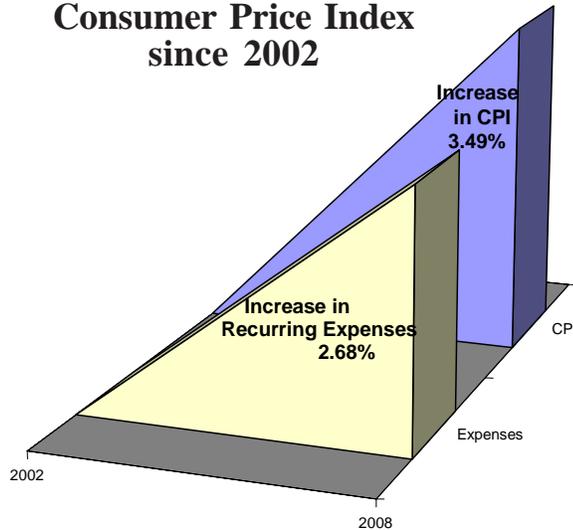
<http://www.nassaucountyny.gov/agencies/Comptroller/index.html>

Holding the Line on Expenses

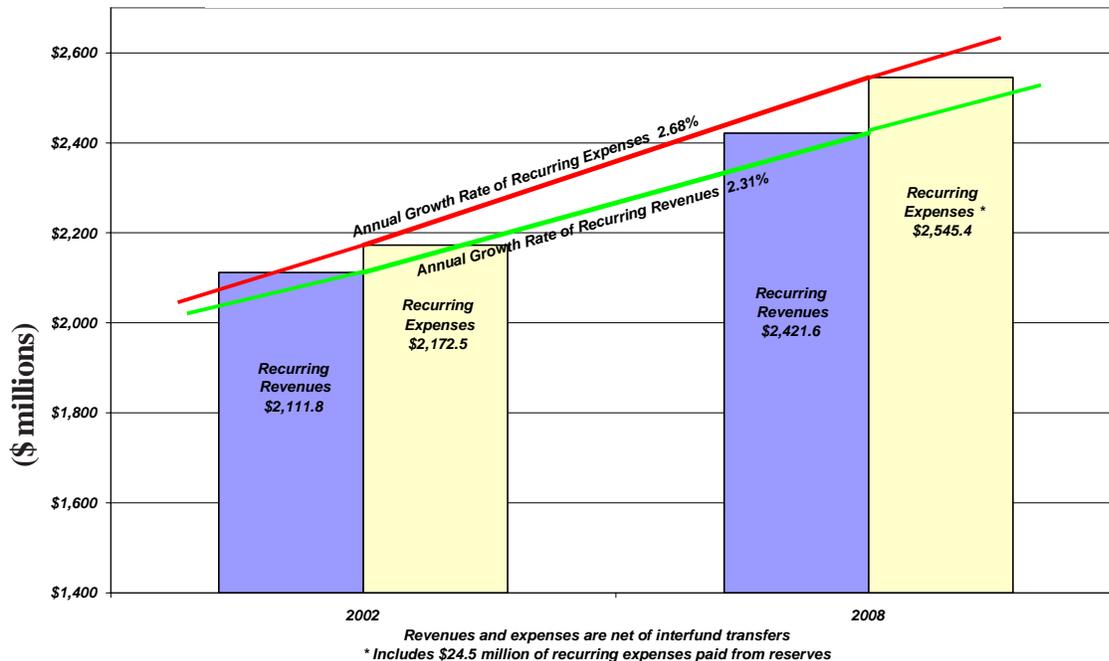
The County Administration and the Legislature have made great strides to control the rate of increase in the County's spending in order to minimize the burden on hard pressed County taxpayers.

Keeping the growth in the County's recurring expenses to less than the growth in consumer inflation is quite an achievement compared to the rates of growth of spending seen in other local governments, school districts and the State. (See graph, right)

Increase in expenses vs. Consumer Price Index since 2002



Nassau's Growth of Recurring Revenue and Expenses 2002-2008



Even at the County's low rate of recurring expense growth, recurring revenues have not kept pace with recurring expenses. Despite all the steps the County has taken to control its expenditures, the County still does not generate enough recurring revenue to cover its recurring expenses.

NASSAU COUNTY’S HISTORY



Photo by Nadia Jafari

Bully for you

The Paul Manship Theodore Roosevelt sculpture stands 13-ft tall and is dedicated to the former Governor of New York, Teddy Roosevelt. To learn more about Theodore Roosevelt, visit <http://www.nps.gov/sahi/>

- In 1863, Long Island was divided into three counties: Kings, Queens, and Suffolk. On January 22, 1898, during a meeting held in Mineola the creation of Nassau County was proposed. Residents elected officials for the new county and chose the location of the county seat within a mile of the Mineola train station.

- On January 1, 1938, a charter took effect to establish the position of County Executive to direct departments and a Board of Supervisors as a legislative body.

- In 1947 when World War II ended, *Newsday* advertised 2,000 homes for \$60 a month. More than 6,500 veterans filed applications for the new housing units and Levittown was “born.”

- Nassau County’s population doubled in 10 years from 1950 to 1960, increasing from 672,000 to 1,300,700. It peaked at 1,428,838 in 1970.

- In the 1980’s and ‘90’s, population growth ceased and the County’s economic base changed dramatically. Office construction established Nassau County as a major area for white collar employment.

SOURCE: <http://www.nassaucountyny.gov>



Above, the Old Courthouse as it appeared back in the early days.

Archive photos courtesy of Nassau County Parks, Recreation and Museums.

To learn more about Nassau County’s Museums and Historic homes, go to <http://www.nassaucountyny.gov/agencies/Parks/WhereToGo/museums/>

Who's Who in County Government?



The seat of County government at 1550 Franklin Avenue in Mineola (present day).

County Executive
Thomas R. Suozzi



The Chief Administrative Officer responsible for the operations of the County.



Comptroller
Howard S. Weitzman

The fiscal watchdog for Nassau County and responsible for monitoring Nassau's \$2.7 billion budget and financial operations.



District Attorney
Kathleen Rice

Investigates and prosecutes violations of state and local statutes within the County.



County Clerk
Maureen O'Connell

As a State Constitutional Officer, serves as Clerk of Supreme and County Courts. Also maintains official records relating to ownership of real property.

County Legislature
see below

Draft and approve laws affecting the County and its residents.

The Nassau County Legislature



The legislative chamber, pictured here, is where the Legislature meets.

The Legislature was created after the federal courts found that the Board of Supervisors violated the Constitution. The first election for the Legislature took place in November 1995 and the historic first session began on January 1, 1996. The formation of the Legislature changed the system of government in Nassau County for the first time in 60 years, increasing representation and mandating two districts with a predominantly minority population.

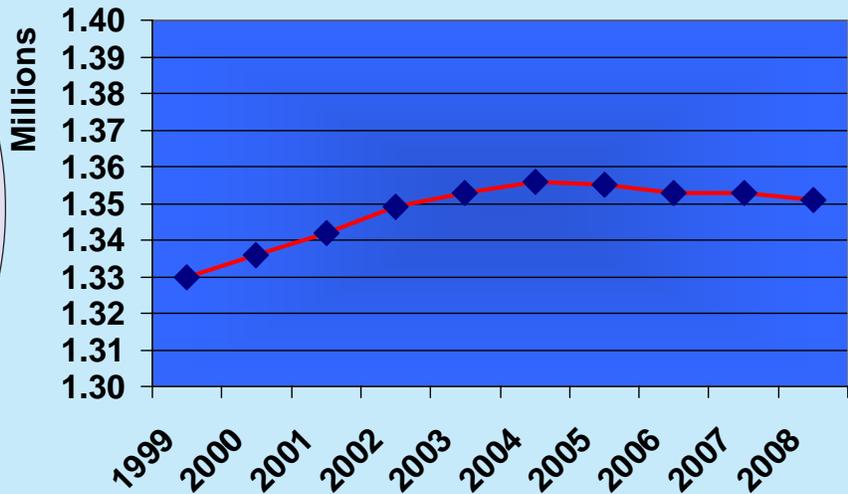
The 19 legislative districts are represented by elected officials who draft and approve local laws affecting the County and its residents. The Legislature holds day and evening sessions; each meeting allows time for public comment.

To find your County legislator, visit:<http://www.nassaucountyny.gov/wps51/portal/MyNassauInfo>

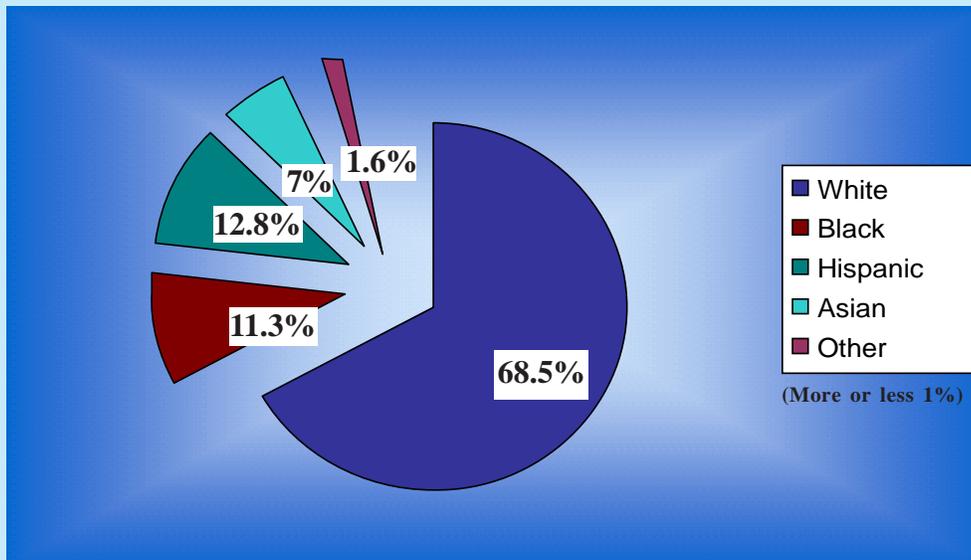
| | |
|---|---|
|  |  |
| Presiding Officer Diane Yatauro District 18 | Minority Leader Peter J. Schmitt District 12 |
| Kevan Abrahams | District 1 |
| Roger Corbin | District 2 |
| John Ciotti | District 3 |
| Denise Ford | District 4 |
| Joseph Scannell | District 5 |
| Francis Becker, Jr. | District 6 |
| Jeffrey Toback | District 7 |
| Vincent Muscarella | District 8 |
| Richard Nicoletto | District 9 |
| Judi Bosworth | District 10 |
| Wayne Wink, Jr. | District 11 |
| Norma Gonsalves | District 13 |
| Dave Mejias | District 14 |
| Dennis Dunne, Sr. | District 15 |
| Judith A. Jacobs | District 16 |
| Edward Mangano | District 17 |
| Dave Denenberg | District 19 |

Nassau County's Population Through the Years

In 2008 there were 1.35 million people living in Nassau County, according to the U.S. Census



Population by Race



SOURCE: http://factfinder.census.gov/home/saff/main.html?_lang=en



Aging Population

Based on U.S. Census Bureau data, 15% of Nassau County's 1.35 million residents are 65 years of age and older. That percentage is expected to double in the next 30 years, according to the Census.

Images taken at Old Westbury Gardens, used by permission.

Employment in Nassau County

Who works where?



Source: Nassau County 2008 Comprehensive Annual Financial Report

*Consists of 61,976 Local Government, 6,243 Federal and 3,787 State employees.

| Sector | Employees |
|----------------------------------|-----------|
| Healthcare & social assistance | 102,201 |
| Retail | 80,548 |
| Government* | 72,006 |
| Accommodation & food | 39,661 |
| Professional & technical | 36,727 |
| Finance & insurance | 33,432 |
| Administrative & waste services | 32,231 |
| Construction | 31,892 |
| Wholesale | 29,177 |
| Other services | 27,198 |
| Manufacturing | 23,404 |
| Education | 17,627 |
| Arts, entertainment & recreation | 14,961 |
| Information | 14,389 |
| Transportation & warehousing | 14,291 |
| Real Estate, rental & leasing | 10,328 |

Some of Nassau County's Top Employers

| Employer | Employees |
|-----------------------------------|-----------|
| North Shore /L.I. Jewish Hospital | 27,702 |
| Diocese of Rockville Centre | 17,000 |
| Cablevision | 8,500 |
| Hofstra University | 5,814 |
| Winthrop Hospital | 5,100 |
| King Kullen | 5,007 |
| North Shore Hospital, Manhasset | 4,985 |
| National Grid | 4,272 |
| BOCES Nassau | 3,900 |
| Nassau Health Care Corporation | 3,800 |

Source: Long Island Business News

Nassau County's Living Wage Law

The Nassau County Living Wage Law was enacted in January 2006 to ensure that employees of Nassau County contractors earn a minimum hourly wage, receive health benefits or a health benefits supplement, and receive a certain number of paid days off. As of August 1, 2009 the Living

Wage rose to \$13.10 a hour. In 2007, the Comptroller's Office established The Living Wage Advisory Board to advise on living wage issues. It is chaired by John Durso, President of the Long Island Federation of Labor. For more information about the Living Wage Law visit:

<http://www.nassaucountyny.gov/agencies/Comptroller/LivingWage/index.html>



How does Nassau County Measure Up?



1st

Nassau County is the safest suburb in the nation in the category of places with a population of more than half a million.

Sources: FBI Crime Numbers, Nassau County's 2007 Crime Statistics ("NASS-STAT") and CQ (Congressional Quality Inc) Press's 14th Edition Crime Rankings

1st
Most millionaire households per capita in the country, with 71,869



SOURCE: <http://Registeredrep.com/>

47th

County in the country for highest average weekly salary, at \$962, according to the U.S. Census



SOURCE: <http://factfinder.Census.gov>



2nd

Nationally ranked public school system, only behind Maryland's Montgomery County.

SOURCE: <http://Newsweek.com/>

10th

Richest county per capita in the nation and 2nd richest county per capita in the State of New York, with a median household income of \$85,994.



SOURCE: Forbes.com



6th

Most populous county in New York State with 1.35 M people and 27th in the U.S.A. Los Angeles County has the largest population in the country.

SOURCE: <http://factfinder.Census.gov>

6th

In New York State with number of housing units with 458,202 units.



SOURCE: <http://factfinder.Census.gov>

How GREEN IS MY COUNTY?

COUNTY INITIATIVES THAT AFFECT YOUR ENVIRONMENT

THE ENVIRONMENTAL BOND ACT is a \$150 million environmental program designed to preserve hundreds of acres of open space, improve 57 parks, and implement 42 storm water treatment projects. The preservation of open space saves properties from development and protects groundwater and the County's drinking water supply. Likewise, storm water improvement projects have prevented pollutants in storm water runoff from contaminating many of our waterways and wetlands. To date, the County has preserved 238 acres of open space through the Bond Act.

ENERGY EFFICIENT UPGRADES were performed on seven major Nassau County buildings in partnership with the New York Power Authority, saving 12,000 megawatts in annual energy use and County taxpayers \$1.4 million in energy costs.

BIO-DIESEL FUEL - Nassau County established one of the largest Bio-Diesel Fuel programs in the State, supplying 230,000 gallons of bio-diesel fuel in 2008. Bio-Diesel fuel is used in all of the County's non-emergency heavy duty vehicles, improving air quality and reducing dependence on foreign oil.

PAPERLESS AUDIT technology, now used in the Comptroller's Office, captures data electronically. "Back in the day" an average audit required about 65 pounds of paper. This technology reduces paper use, eliminates the need to compile hard-copy documents in file binders, and allows for more efficient storage and retrieval of information.



Photo courtesy of Nassau County

In this picture, Comptroller Weitzman demonstrates the amount of paper and burdensome binders that are replaced by a convenient CD using paperless audits.

Nassau's Clean Vehicles

Nassau County utilizes Natural Gas Vehicles (NGVs) as part of its Energy Policy and Action Plan. With one of the largest Alternative Fuel Programs in New York State, the County fleet now comprises nearly 100 compressed natural gas, electric hybrid, ethanol flex fuel and electric light duty vehicles. Use of these vehicles has reduced the amount of pollution emissions generated in and around our County.



For more information visit: <http://www.nassaucountyny.gov/healthynassau/index.html>

The Award-Winning Theodore Roosevelt Executive and Legislative Building

17

Photos by Nadia Jafari & Jostyn Hernandez



The building was designed as a courthouse by William B. Tubby and built by John D. Cosgrove. It was completed on December 13, 1901. The restoration project was completed in 2008 and was designed by John G. Waite Associates.



Inside the ceremonial chamber light from the arched ceiling's skylights illuminates the room.



The inside of the gilded rotunda demonstrates the attention to detail and fine craftsmanship that is evident throughout the building. The coffered ceiling tapers into an engraved glass skylight window.

SOURCE:<http://www.nassaucountyny.gov/agencies/CountyExecutive/NewsRelease/2008/2-27-2008.html>



The second floor balcony of the building's rotunda with murals illustrating historic local events designed by Robert Gaston Herbert of Sea Cliff and commissioned during the Great Depression. Flags decorate the elegant iron railing, which outlines the beautiful rotunda above.



The Preservation League of New York State honored the Courthouse with an award for Excellence in Historic Preservation. It also received the 2008 Project of the Year award.

Comptroller Achievement Award Winners 2009

| <u>Recipient:</u> | <u>High School:</u> |
|----------------------------|-------------------------------|
| Robert Swierkowski | Bethpage |
| Daniel Fuschillo | Calhoun |
| Jessica Leung | Carey |
| Mary Hope Kasny | Carle Place |
| Thomas R. Ciavarella | Chaminade |
| Tarun Lalwani | Clarke |
| Patrick Gilbert | Division Avenue |
| Ariel Abittan | DRS Yeshiva |
| Benjamin Zaiantz | East Meadow |
| Gianella Balda | Elmont Memorial |
| Carly Donza | Farmingdale |
| Thomas Joseph | Floral Park Memorial |
| Patrice La'nay Carter | Freeport |
| Jonathan Zarkin | Garden City |
| Robert Garcia | Glen Cove |
| Arielle Miller | HAFTR |
| Gregory Borofsky | Hebrew Academy of Nassau |
| Catherine Elizabeth Acerno | Hempstead |
| Devon Chen | Herricks |
| Kevin Wu | Great Neck North |
| Joshua Brenner | Great Neck South |
| Zachary Hochberg | Hewlett |
| Brian Freire | Hicksville |
| Kevin Hunker | Holy Trinity |
| Thomas Reilly | Island Trees |
| Jacob Roberts | Jericho |
| Alex Harari | John F. Kennedy, Bellmore |
| Storm Kurkomelis | Lawrence |
| Khrisopher Roopnarine | Lawrence Woodmere Academy |
| Andrea Takahesu-Tabori | Locust Valley |
| Chloe Berkowitz | Long Beach |
| Sarah Orefice | Lynbrook |
| Joseph Fauci | MacArthur |
| Michael Sinclair | Manhasset |
| Alexander Novet | Massapequa |
| Keara Caughman | Malverne |
| Brian Perrone | Mepham |
| Alexandra Lisonek | Mineola |
| Christina DelSanto | New Hyde Park Memorial |
| Michael Hirschler | North Shore Hebrew Academy |
| Ben Pinsky | Oceanside |
| Kevin Shayani | Oyster Bay |
| Vincent Pensato | Plainedge |
| Rachel DeMel | Plainview-Old Bethpage J.F.K. |
| Kareem Hewitt | Roosevelt |
| Noah Siegel | Roslyn |
| Chuni Bistricher | Ruth and Hyman Simon |
| Nicole DeGregoris | Sacred Heart Academy |
| Sean Farinaccio | Schreiber |
| Jenna Delphine | Seaford |
| Theresa Byrne | Sewanhaka |

What is the Comptroller Achievement Award?



Pictured above is one of this year's Comptroller Achievement Award recipients, Storm Kurkomelis of Lawrence High School. When Storm's local newspaper asked students what award they were most proud of after graduating, he chose his Comptroller Achievement Award.

Since his first year in office, Comptroller Weitzman has awarded the Comptroller Achievement Award to outstanding high school students who excel in economics, accounting or finance and who have demonstrated a commitment to community service. Students are nominated by their high schools and receive a certificate of achievement along with a special gift chosen by the Comptroller. Winners have the opportunity to apply for a summer internship in the Comptroller's office during their college years.

| <u>Recipient</u> | <u>High School</u> |
|------------------------|-----------------------|
| Aviya Lanis | Schechter High School |
| Amanda Roman | South Side |
| Christina Jelonek | Syosset |
| Jonathan Hanna | West Hempstead |
| Frantzjoe Defay | Uniondale |
| Chelsea Gorski Halpern | Valley Stream Central |
| Michael Nicastro | Valley Stream North |
| Christine Rai | Valley Stream South |
| Rebecca Reilly | Wantagh |
| Jennifer Gregory | Wheatley School |

Sources

Nassau County Assessment Review Commission-Annual Report 2009-2010

Nassau County Comprehensive Annual Financial Report, 2008

Nassau County Comptroller Budget Report, 2008 & 2009

Nassau County Department of Assessment

Nassau County Department of Parks, Recreation & Museums

Nassau County Division of Museum Services

Nassau County Fiscal 2008 Proposed Budget

Nassau County Office of Management and Budget

Nassau County Summary of Fiscal 2009 Proposed Budget

New York State Department of Labor

Office of the Nassau County Comptroller

Office of the Nassau County Executive

U.S. Commerce Department – Bureau of the Census

Nassau County Comptroller's Office
240 Old Country Road
Mineola, New York 11501
(516) 571-2386

NCComptroller@nassaucountyny.gov
www.nassaucountyny.gov/agencies/Comptroller/index.html



Nassau County Executive
Thomas R. Suozzi

<http://www.nassaucountyny.gov/>

Nassau County Comptroller
Howard S. Weitzman

<http://www.nassaucountyny.gov/agencies/Comptroller/index.html>