

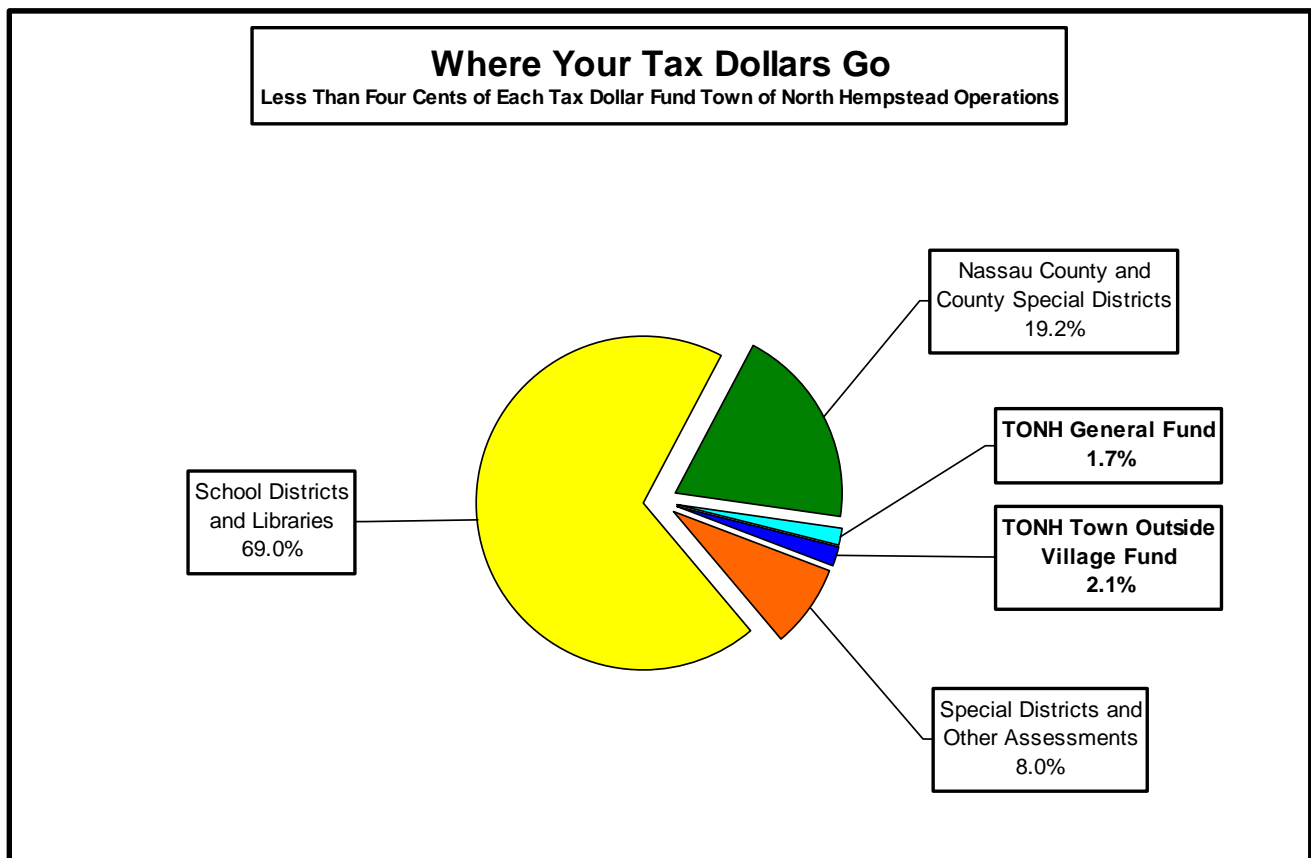
## The Governmental Funds of the Town of North Hempstead

New York State is home to 62 counties which are further subdivided into 932 individual towns. Everyone in the state who lives outside of a city or an Indian Reservation lives in a town. Town Government has its roots in both the Dutch and English cultures, and their settlements in the New World. In the colonial period towns were largely independent, but when New York became a state, towns were considered creations of the State Legislature, existing to serve state purposes. In the modern era, towns are recognized as the primary unit of local government, with the authority to provide the entire spectrum of municipal services.

North Hempstead Town declared its independence from the Town of Hempstead in 1775, and was recognized as an independent Township after the American Revolution by the New York State Legislature in 1784. Today, North Hempstead is governed by an elected Supervisor and six Town Councilmembers, with an elected Town Clerk, and an elected Receiver of Taxes who collects all property tax payments for schools, special districts, the County, and the Town.

From a fiscal standpoint, the activities of the Town are organized, recorded, and reported on the basis of funds, each of which is considered a separate accounting entity. Each fund is a stand-alone, self-balancing unit, and is segregated from the others for the purpose of carrying on specific functions.

Below is a pie chart detailing how much of the real property tax revenue collected from Town residents goes to Town of North Hempstead operations versus the operations of schools, libraries, Nassau County, and Special Districts.



## **General Fund**

The General Fund is the principal operating fund of the Town of North Hempstead. Within it are the revenues and expenses for departments whose operations impact and service residents across the entire Town, both within Incorporated Villages and unincorporated areas. Accordingly, the property tax base for this fund is all residents and businesses within the Town.

Within the General Fund are the departments that provide Town-wide services, and perform and support the ongoing administration of Town business.

For example, all Town residents can utilize any Town park facility, call 311 for information, or participate in events sponsored by the Department of Community Services or the Department of Services for the Aging. Therefore, those departments and services, among others, are located in the General Fund.

The pie chart at the beginning of Tab 2 shows the distribution of expenditures among the departments within the General Fund.

## **TOV: The Town Outside Village and Highway Funds**

The Town Outside Village Fund was created from the merger of the Part-Town and Highway Funds by an act of the NYS Legislature in 2006. Both funds served the same constituents – all property outside the borders of incorporated villages – and the merger streamlined record-keeping and operations.

Within this Fund are the Departments which provide services such as road maintenance, snow plowing code enforcement, building safety and inspection, and community planning.

The pie chart at the beginning of Tab 3 shows the distribution of expenditures among the departments within the General Fund.

## **Town Operated and Commissioner Operated Special Districts**

Adding another layer of complexity to the provision of services to Town residents are the numerous Special Improvement Districts that are located within our borders. There are 43 such districts in North Hempstead (and more than 6,900 across the state), overseeing such services as fire protection, garbage disposal, street lighting, parks, public parking lots, sidewalks, water and sewers, libraries, and business improvement.

These districts evolved over many years as a result of suburban growth, as towns including North Hempstead sought to address local and regional needs that developed as the population grew. These districts are large enough to serve an area of need and are supported only by property owners within the district.

The 43 in North Hempstead can be divided into two types: 20 Town-operated districts which are administered by the Town Board; and 23 Commissioner-operated which have independently elected governing boards.

Tab 4 contains the budgets of the Town Operated Special Districts and Tab 5 contains the budgets of the Commissioner Operated Special Districts.