

COUNTY OF ROCKLAND

State of New York

2006 Adopted Operating Budget



Office of the County Executive
C. Scott Vanderhoef - County Executive

Robert E. Bergman, Jr., MPA
Budget Director

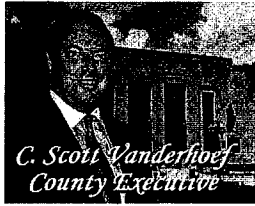


COUNTY OF ROCKLAND

2006 BUDGET

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**COUNTY OF ROCKLAND
OFFICE OF THE COUNTY EXECUTIVE**

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C. SCOTT VANDERHOEF
County Executive

October 24, 2005

To the Honorable Members of the Rockland County Legislature:

In accordance with Section 4.04 of the Rockland County Charter, I am today presenting the 2006 Proposed Budget for your review and consideration.

I am pleased to present to the Rockland County Legislature and the taxpayers of Rockland County a Proposed Budget for 2006 that provides needed services to our residents while still respecting the financial concerns of each and every family in Rockland County. As promised in April 2005, I am not only proposing a County budget with no tax increase to our local property taxpayers, but thanks to the continuous hard work of our employees, I am able to propose a 2006 County Budget with a **property tax decrease of 1.1-percent.**

Total spending will rise from \$588,635,964 to \$610,691,268, an increase of only 3.75-percent. Seventy-two percent of these costs are directly mandated by New York State and are something over which the County, this County Executive and this County Legislature have no control. But this County government is extremely effective in controlling—with compassion and competence—both the mandated and non-mandated expenses in the county budget.

Under my administration, County tax dollars have been managed very well. The County portion of all property taxes (*which includes school, county, town/village*) make up about five percent of the total tax bill, which is down about 50-percent from when I first took office in 1994. And county property taxes are now 8.3-percent lower than they were a dozen years ago when I first took office as County Executive. In fact, the owner of an average-priced Rockland County home pays about \$10 a week for all the services that Rockland County government provides to them, their families and their neighbors.

My proposed County Budget calls for no increase in any county tax. While sales tax rates will remain unchanged, our sales tax revenue is projected to grow almost \$6 million over this year's budget. Because our malls are regional attractions and so much revenue is generated by tourists and shoppers, they take some of the burden off our homeowners.

Of special note, this Proposed County Budget does not include any allocation from the general undesignated fund balance. This balance -- our "rainy day fund" -- continues to grow, and once the Mirant settlement is final will show the County with a balance of approximately \$23 million. It remains critical to our County's financial stability, our bond rating, and our long-term fiscal health that we continue our efforts to keep our reserves at a level appropriate for a county of Rockland's size.

The State of New York finally listened to my call and those of my fellow County Executives and acted to cap the spiraling costs of Medicaid. Because of that, I was able to predict—and now deliver—a County budget that shows a much more moderate and manageable increase in Medicaid expenses. Medicaid is still the County's largest program and largest non-discretionary expense. The new allocated base amount to be collected from Rockland taxpayers (net of administrative costs and credits for MDLC—Mentally Disabled Long Term Care) will be \$62 million for 2006. We work hard every day to control expenses and keep county property taxes down, but the cap on Medicaid expenses gives us a level of predictability and control over costs that we have not had before. From this year on, it will be limited to an annual increase of 3.5 percent.

The Mirant lawsuit has presented an extraordinary financial challenge for the County. The County has borrowed over \$119 million so that North Rockland schools could stay open and important municipal services in Haverstraw and Stony Point would not be affected. This 2006 County budget includes over \$3.1 million in interest payments on the Mirant debt. We have worked continuously with the towns, villages and school district to protect the interests of all of our taxpayers, and I remain hopeful that all parties will endorse the tentative Mirant agreement that is before the courts in the very near future.

The County's serial bonded indebtedness for capital construction is a manageable \$281 million, which quoting Moody's Investor Services, is "modest for a county of our size." Important new projects, such as the affordable housing land acquisition fund, a behavioral health unit in the county jail, a helicopter for emergency services and crime control, restoration of the historic courthouse, stream mapping and drainage projects, improvements to the Rockland Community College campus, emergency backup for our computer system and work at our county veterans cemetery have been added. Their costs will be offset by the completion of older capital projects; and, in fact, our Six-Year Capital Plan will now be \$1.3 million lower in 2006 than it is currently.

As every homeowner knows, interest rates have been on the rise in the past year. As a consequence, the previous advantage to borrow for the purchase of vehicles and highway equipment is greatly reduced. Therefore, we have removed these items from the Capital Budget and are funding them in 2006 through the Operating Budget. We have allocated about \$500,000 to purchase replacement vehicles and about \$750,000 for the replacement of older highway equipment.

Priorities of the County's 2006 spending plan are the delivery of better coordinated and more efficient human care services, a new emphasis on human resources, training and employee relations, several land use planning initiatives, and an upgrade of our emergency preparedness and security operations.

The work of Rockland's not-for-profit agencies on behalf of our residents deserves our support, and this plan recognizes the vital services these agencies provide by including a two-percent increase for most of them. Our contract agencies provide important services that promote the well being of families and improve the quality of life in our community. For instance-- the 21st Century School program, Rockland Housing Action Council, United Hospice and the Hopper House Arts Center have received increased funding because of special initiatives and plans they have for our community in 2006.

A new division of Health and Human Services Policy will be created within the Office of the County Executive to coordinate the delivery of human care services in a family-oriented, integrated "one-stop shop" basis. This division, which will include the former Office of Community Resources, will implement the proposals of the Center for Governmental Research and will ensure better coordination of services and more effective strategic partnerships with our community agencies. We are dedicated to finding better ways to serve our citizens and save taxpayer dollars.

The current Office of Employee Rights and Equity Compliance will be expanded to become the new Office of Human Resources and Employee Relations. This new office will work closely with and will augment the mandated Civil Service functions of the Personnel Department, and will be the lead agency charged with developing our County workforce to meet the future needs of our community. It will focus on labor relations, employee orientation, training and development, performance management, diversity initiatives, organizational management and human resources policy. One of its first projects will be to address projected nationwide nursing shortages by conducting a major review of nurse staffing levels at the 400-bed County hospital. This study will address the level of permanent and relief positions, recruitment and retention strategies and competitive compensation.

Other new positions proposed this year are a new Human Rights Commission Liaison to help bring our "Stop Prejudice Now" initiatives to more members of our minority communities; a Research Technician/Demographer for the Planning Department; a Sex Offender Treatment Specialist in Mental Health; two Security Aides and two Sheriff's Patrol Officers to upgrade our countywide security efforts.

Organizational and staffing changes are encouraged to prepare for tomorrow's needs. We are proposing innovative and aggressive consolidation and reform of operations in a host of departments and agencies to achieve improved services and increase economies. As a result, dozens of positions have been changed and refocused to yield these improvements. Even with the creation of some new positions, the net employee count for 2006 is the same as this year. Even though our population has grown by 11-percent since 1990, we still have 206 fewer positions than we did 15 years ago.

All non-union managers are recommended for the same 3.5 percent raise that their unionized co-workers and employees will receive in 2006. The County Executive and staff of the County Executive's Office are not budgeted for an increase at this time. A 3.5% salary reserve has been allocated for the next County Executive to organize and compensate his or her office support staff as deemed appropriate.

Other 2006 Budget highlights include:

- \$40,000 in the Department of Planning to provide professional land use and environmental training to officials with planning and zoning responsibilities, and another \$25,000 for a mid-decade re-estimate of our County statistics—important for both accurate planning and for calculations on state and federal aid.
- \$50,000 in Fire and Emergency Services for scholarships for RCC course work for our dedicated emergency service volunteers who protect and serve our County. Helping them get their college education right here at home is just one more way we can show them how much we appreciate their service on our behalf.
- \$100,000 as "seed money" in our Community Development program to help launch a needed Community Health Clinic in the Village of Haverstraw in partnership with the Village, HOGAR and the County Health Department.
- \$770,000 is being earmarked for the Board of Elections to implement the new unfunded Help America Vote Act, or HAVA mandate, that is being forced upon the counties of New York. The County is permitted by law to charge back election costs to the towns, and I will be submitting legislation that requests approval to share election costs in a way that holds the towns "harmless" for 2006. I ask the Legislature to be prudent in spending this HAVA reserve wisely.

This budget, the twelfth that I have proposed to the Rockland County Legislature, reflects the consistent diligent good work of our commissioners, managers and – most of all – our employees. They are innovative, professional, experienced and dedicated to providing quality service to our fellow citizens and full value to our taxpayers.

In conclusion, I am pleased to report that the County received national recognition for our 2005 budget presentation from the National Government Finance Officers Association. We are one of only three counties in New York State to have won both this award and GFOA's companion award for Excellence in Financial Reporting, which Rockland has won each year for over 20 years. I would like to extend my appreciation to Robert Bergman, Commissioner of Finance; Chris Kopf, Deputy Finance Commissioner; Steve Grogan, Deputy Budget Director; and their staff for their efforts during this budget process. I would also like to thank Deputy County Executive Susan Sherwood, former Chief of Staff and current Director of Consumer Protection, Terry Grosselfinger, and Human Resources Coordinator Laurie Rindskopf for their work on this year's proposed budget.

The proposed 2006 Budget is available on the Rockland County website www.rocklandgov.com in a user-friendly format, and members of my administration will make themselves available for presentations and to questions posed by Legislators and Committee Chairs.



C. Scott Vanderhoef
COUNTY EXECUTIVE



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

County of Rockland

New York

For the Fiscal Year Beginning

January 1, 2005

President

Executive Director

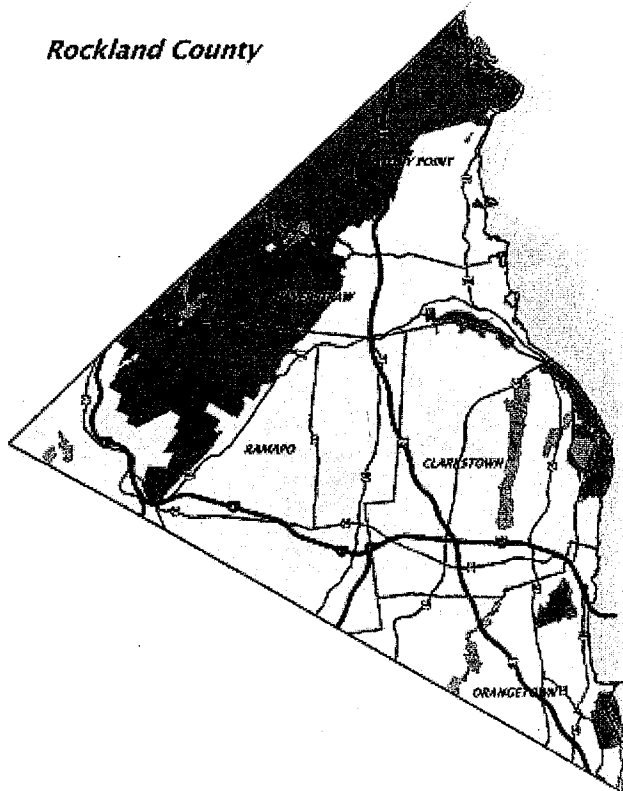


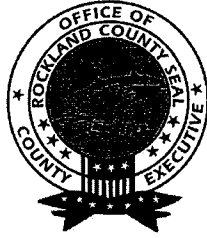
COUNTY OF ROCKLAND

2006 BUDGET

EXECUTIVE SUMMARY

Rockland County





COUNTY OF ROCKLAND

2006 BUDGET

EXECUTIVE SUMMARY

SECTION A

GOVERNMENT ORGANIZATION



COUNTY OF ROCKLAND OFFICE OF THE COUNTY EXECUTIVE

Mission

Rockland County employees continually strive to meet their primary mission: *To serve the people of Rockland County well by providing needed services in a high quality, ethical, courteous, timely and cost-effective manner.*

Quality of Life

Rockland County is a thriving, diverse community with a strong economy. Our residents, workers and employers all enjoy a community that offers:

- A healthy economy with relatively low unemployment.
- Safe, secure neighborhoods.
- Outstanding schools.
- Access to excellent health care and human services.
- A diverse population.
- A mix of businesses -- including health, retail, manufacturing, pharmaceutical, construction and research.
- A wide range of recreational and cultural activities.
- An extensive park system that has grown because of the Rockland's Open Space Preservation Program.

These factors make Rockland County a desirable community to live, work, own a business and raise a family.

Accomplishments

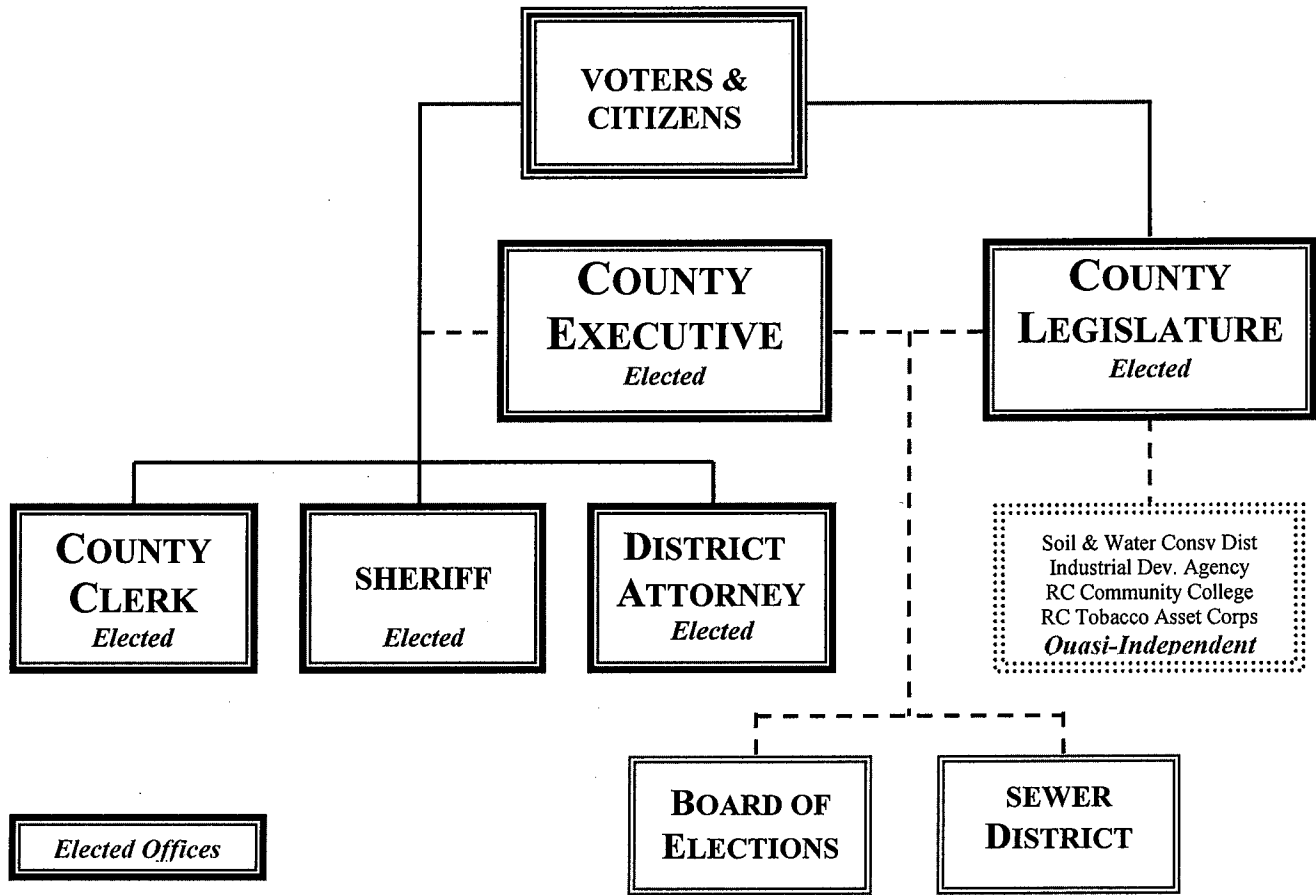
Rockland County government has achieved an impressive list of accomplishments over the past 10 years including:

- Preserved 657 acres of land, including the creation of five new parks and the preservation of two farms.
- Improved transportation with new trains, express service, enhanced transportation stations and more parking for Rockland commuters, as well as enhanced bus services and a ferry to Westchester.
- Constructed and rehabilitated more than 1,500 units of affordable housing and revitalized our downtowns.
- Reduced County welfare rolls by more than 60 percent.
- Increased the safety of our communities with new programs and resources for our Sheriff, District Attorney and Office of Fire and Emergency Services.
- Partnered the federal government to open the Veterans' Health Clinic in Rockland, which has 6,000 patients.
- Expanded environmental health programs.
- Opened a 41 bed state-of-the-art Alzheimer's unit at the Summit Park Hospital in Pomona.
- The first county in the U.S. to develop a "School of the 21st Century."

Government Efficiency

Over the past 10 years, Rockland County Government has cut costs, streamlined operations, reduced departments by one-third and improved efficiency. County property taxes are 7.3% lower than 10 years ago, even though inflation has grown, the population has increased and services have expanded.

ORGANIZATION OF ROCKLAND COUNTY GOVERNMENT



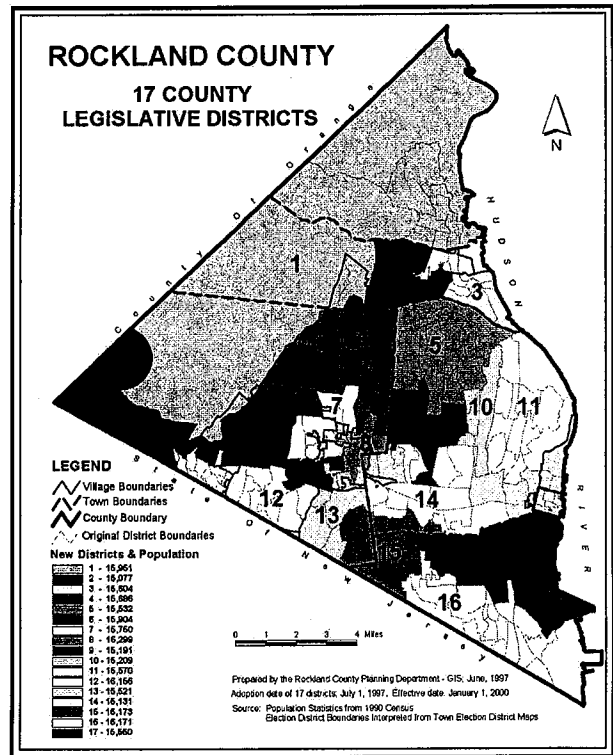
ALL OTHER CHARTERED DEPARTMENTS

Dept of Planning Commissioner Charter 5.01	Dept of Personnel Commissioner Charter 6.01	Dept of Health Commissioner Charter 7.01	Dept of Hospitals Commissioner Charter 8.01
Dept of Mental Health Commissioner Charter 9.01	Dept of Social Services Commissioner Charter 10.01	Dept of Highways Superintendent Charter 11.01	Office of the Public Defender Charter 15.01
Dept of Law County Attorney Charter 16.01	Dept of Finance Commissioner Charter 17.01	Dept of Audit County Auditor Charter 18.01	Human Rights Commissioner Charter 19.01
Other County Boards, Offices, Institutions & Functions Charter 20.04			

ROCKLAND COUNTY LEGISLATURE

Local Law 15 of 1997 established 17 single-member districts, effective January 1, 1999. Seventeen Legislators were elected in the fall 1999 General Election to serve four-year terms, thus, reducing the size of the County Legislature from 21 to 17 members, effective January 1, 2000.

<u>2005 LEGISLATURE</u>	
<u>DISTRICT</u>	<u>LEGISLATOR</u>
District 1	Hon. Douglas J. Jobson
District 2	Hon. Michael Grant
District 3	Hon. Roman Rodriguez
District 4	Hon. Ilan S. Schoenberger
District 5	Hon. Kenneth P. Zebrowski
District 6	Hon. Robert M. Berliner
District 7	Hon. Philip Soskin
District 8	Hon. William L. Darden
District 9	Hon. Gerold M. Bierker
District 10	Hon. Harriet D. Cornell
District 11	Hon. Theodore R. Dusanenko
District 12	Hon. Ellen C. Jaffee
District 13	Hon. David Fried
District 14	Hon. VJ Pradhan
District 15	Hon. Patrick J. Moroney
District 16	Hon. John A. Murphy
District 17	Hon. Denise Kronstadt



LEGISLATIVE LEADERSHIP

Harriet D. Cornell

Chairwoman of the Legislature

Robert M. Berliner

Vice-Chairman

William L. Darden

Majority Leader

David Fried

Deputy Majority Leader

Douglas J. Jobson

Minority Leader

Gerold M. Bierker

Deputy Minority Leader



COUNTY OF ROCKLAND

2006 BUDGET

EXECUTIVE SUMMARY

SECTION B

BUDGET DOCUMENT & POLICIES

HOW TO USE THE BUDGET

This budget document presents information about appropriations and revenues for each County department. From the charts, diagrams, tables and narratives throughout this document, an individual can learn about the government of Rockland County, including each department's organizational structure, staffing, achievements and goals.

The section you are currently reading is How To Use The Budget. This section outlines and explains how the budget document is organized, describes the budget development process, and includes glossary of terms to assist you.

The budget document is organized into five (5) main sections:

1) Section A – Budget Message

This section contains a budget message from the County Executive, the mission statement of the Office of the County Executive, the organization of County government, and members of the Legislature.

2) Section B – Budget Document & Policies

This section contains descriptive material concerning the County's budget process, basis of budgeting, key budget dates, budget layout, component units of the County, a glossary of terms, fiscal strategies and debt management policy.

3) Section C – Profile of Rockland County

This section contains a profile and demographic data of the County, a listing of principal taxpayers, and property tax levies & collections for the last 10 years.

4) Section D – Budget Summaries, Charts & Graphs

This section contains various budgetary summaries, graphs, and charts by fund, and activity, a County government roster, staff composition, debt summaries, constitutional debt limit, largest N.Y. State mandated programs, contract agency schedules, budget history, fund balance summaries, plus additional highlights in the current budget.

5) Section E – Department Budgets

This section presents detailed information on each County department. For each agency in the budget, there is a narrative detailing the agency's mission statement, a brief outline of each department under the agency, a listing & head count by category of the employees in each department, the agency's achievements for the prior year and goals for the next.

We hope we have succeeded in presenting a budget document that is both informative and useful for the residents of Rockland County. Please direct your comments or suggestions to the County of Rockland's Departments of Budget & Finance, 18 New Hempstead Road, New City, NY 10956, telephone number 845-638-5262 or visit the County's website at www.co.rockland.ny.us

BUDGET PROCESS

The County budgets, maintains accounting records, and prepares financial statements on a calendar year basis. Rockland Community College observes a fiscal year ending on August 31.

The County Executive annually prepares and files the County budget, in accordance with the provisions of the County Charter and County Law. On or before August 1, or such earlier date as the County Executive may prescribe, the administrative heads of all County departments and/or authorized agencies submit estimates of expenses and revenues for the following year.

On or before October 23, the County Executive submits a proposed operating and capital budget for the ensuing year together with his/her budget message to the Clerk to the County Legislature. Upon submission, the Proposed County Budgets become public record in the Clerk's office and are available for inspection and distribution.

The proposed County operating budget presents actual expenditures and revenues for the last two completed fiscal years, the adopted and amended/modified budgeted appropriations and estimated revenues of the current fiscal year and appropriations and estimated revenues for the ensuing fiscal year. The County is required by law to prepare and adopt a balanced budget. The capital budget lists all existing projects, their sources of funding, funds expended to date, project status and any changes requested. The capital budget also indicates cost estimates and funding requirements for new projects.

The County Legislature or a committee designated by it reviews and holds hearings on the proposed County budget. The attendance by the heads of units or their representatives at such hearings may be required as deemed appropriate by the Legislature.

No later than November 20 of each year, the County Legislature holds a public hearing on the proposed budget. The County Legislature may add, delete, increase or decrease items in the County budget provided that such additions or increases are separately and distinctly stated.

The County budget with such modifications, if any, must be adopted by resolution of the Legislature not later than December 7. The budget as submitted by the County Executive is deemed to be the adopted budget, if the Legislature takes no action by December 7.

If the budget is modified by the Legislature, it must be returned to the County Executive for examination and reconsideration. The Executive may approve the budget, as modified by the Legislature, by transmitting such budget and his approval to the Clerk to the Legislature. If the Executive objects to any modification to the budget, he must return the budget and a statement setting forth his objections and reason therefore to the Clerk to Legislature within five days after receiving the budget from the Legislature. The Legislature must then reconsider and approve the budget no later than December 20. A two-thirds vote of the Legislature is needed to override the Executive's objections.

KEY DATES - BUDGET PROCESS

The following chart summarizes the key dates for review and adoption of the budget, as stated in Article IV of the County Charter and Article IV of the Administrative Code.

<i>Action</i>	<i>Dates</i>
<i>The Departments of Budget & Finance distribute personnel budget request worksheets to County departments.</i>	<i>May 1</i>
<i>County departments submit their personnel changes & adjustments to the Departments of Budget & Finance.</i>	<i>June 1</i>
<i>The Departments of Budget & Finance begin reviewing, correcting, adjusting and entering departmental personnel worksheets.</i>	<i>Month of June</i>
<i>The Departments of Budget & Finance distribute operating budget request worksheets to County departments.</i>	<i>June 1</i>
<i>County departments submit their operating budget request worksheets to the Department of Budget & Finance.</i>	<i>July 1</i>
<i>The Departments of Budget & Finance begin reviewing, correcting, adjusting and entering departmental operating worksheets.</i>	<i>Month of July</i>
<i>Departments of Budget & Finance begin departmental budget reviews.</i>	<i>Month of August</i>
<i>Departments of Budget & Finance begin departmental reductions.</i>	<i>Months of August & September</i>
<i>The County Executive submits the proposed budget to the County Legislature for review.</i>	<i>No Later Than October 23</i>
<i>The County Legislature holds a public hearing on the proposed budget.</i>	<i>No Later Than November 20</i>
<i>The full Legislature meets to adopt the budget and/or submit changes to the County Executive. If the Legislature takes no action, the budget is deemed adopted.</i>	<i>No Later Than December 7</i>
<i>The County Executive must respond to any Legislative changes made to the budget. If the Executive vetoes any change, the budget is returned to the Legislature. If the Executive makes no vetoes, then the proposed budget with any Legislative changes is deemed adopted.</i>	<i>5 working days after receipt from the Legislature</i>
<i>The Legislature can override any Executive veto with a two-thirds majority vote. If the Legislature takes no action, the budget is deemed adopted.</i>	<i>No later than December 20</i>

If any limitation date mentioned in the above falls on a holiday, Saturday or Sunday, then any time limitations required herein shall be extended to the next business day of the County (County Charter Section C4.08)

BASIS OF BUDGETING & ACCOUNTING

BASIS OF BUDGETING:

The County of Rockland is required by law to prepare and adopt a balanced budget annually. As such all expenditures must be matched by an equivalent dollar amount of revenues for each department and each fund. The accounting policies of the County of Rockland conform to generally accepted accounting principles (GAAP) as applicable to government units and the Uniform System of Accounts as prescribed by the State of New York.

The Rockland County budget is prepared in accordance with generally accepted accounting principles with the exception of encumbrances, which are considered expenditures in the period during which the commitment is made.

BASIS OF ACCOUNTING:

Government funds are accounted for using the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when measurable and available to pay current liabilities. Expenditures are recognized when the related fund liability is incurred as under accrual accounting. However, debt service (principal and interest) expenditures, as well as expenditures related to compensated absences, claims and judgments and pension costs are recorded only when payment is due.

Proprietary funds are accounted for using the accrual basis of accounting. Under this basis of accounting, revenues are recognized when earned and expenses are recorded when the liabilities are incurred regardless of the timing of related cash flows.

BUDGET LAYOUT

OPERATING BUDGET FUNDS

A-General Fund: The General Fund constitutes the primary operating fund of the County in that it includes all revenues and expenditures not required by law to be accounted for in other funds. This fund is considered a governmental fund. The budgeting basis for this fund is modified accrual and the accounting basis is modified accrual.

D-County Road Fund: The County Road Fund is established pursuant to NY State Highway Law and is used to account for certain public works functions for the maintenance and improvement of county roads, highways and bridges. This fund is considered a governmental fund. The Budgeting basis for this fund is modified accrual and the accounting basis is modified accrual.

DM-Road Machinery Fund: The Road Machinery Fund is used to account for the purchase, repair and maintenance of highway machinery, tools and equipment and the purchase, construction and maintenance of buildings for the storage and repair of highway machinery and equipment. The fund is operated on a modified accrual basis. This fund is considered a governmental fund. The budgeting basis for this fund is modified accrual and the accounting basis is modified accrual.

G-Sewer Fund: The conveyance and treatment of sewage is provided for users within Rockland County Sewer District #1. This fund is considered a governmental fund. The budgeting basis for this fund is modified accrual and the accounting basis is modified accrual.

EH-Enterprise Hospital Fund: Long-term care, nursing home, and mental health services are provided by the Robert L. Yeager Health Center for the benefit and well being of all Rockland's residents. An enterprise fund is used to account for operations that are financed and operated in a manner similar to private enterprises or where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for management accountability. The operations of the Summit Park Hospital & Nursing Care Center are recorded in this fund. This fund is considered a proprietary fund. The budgeting basis for this fund is accrual and the accounting basis is accrual.

M-Internal Services Fund: This Internal Services Fund provides specific functions or services by one County department for other County departments on a cost reimbursement basis. The operations of the Department of Purchasing, MIS, Facilities, and Communications are recorded in this fund. This fund is considered a proprietary fund. The budgeting basis for this fund is accrual and the accounting basis is accrual.

MS-Liability Fund: This fund accounts for liability insurance coverage for the County. This fund is considered a proprietary fund. The budgeting basis for this fund is accrual and the accounting basis is accrual.

Q-Unemployment Fund: This fund accounts for the County's self-insured unemployment insurance program. This fund is considered a proprietary fund. The budgeting basis for this fund is accrual and the accounting basis is accrual.

S-Workers Comp. Consortium Fund: This fund accounts for the worker's compensation self-insurance plan that is comprised of the County and several municipalities. This fund is considered a proprietary fund. The budgeting basis for this fund is accrual and the accounting basis is accrual.

V-Debt Service Fund: The Debt Service Fund is provided to account for the accumulation of resources to be used for the redemption of principal and interest on general long-term debt. This fund is considered a governmental fund. The budgeting basis for this fund is modified accrual and the accounting basis is modified accrual.

BUDGET LAYOUT

NON-OPERATING BUDGET FUNDS

F-Community Development Fund: The Community Development Fund was established to administer federal Community Development Block Grants. This fund is considered a governmental fund. The Budgeting basis for this fund is Modified Accrual and the Accounting Basis is Modified Accrual.

H-Capital Projects Fund: The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds. This fund is considered a governmental fund. The Budgeting basis for this fund is Modified Accrual and the Accounting Basis is Modified Accrual.

T&A-Special Purpose Fund: The Special Purpose Fund is used to account for assets held by the County in accordance with terms of a trust agreement. This fund is considered a fiduciary fund. The accounting basis for this fund is Accrual.

T&A-Fiduciary Funds: The Fiduciary Funds are used to account for assets held by the County in an agency capacity on behalf of others. This fund is considered a fiduciary fund. The accounting basis for this fund is Accrual.

