# NEW JERSEY ASSOCIATION OF COUNTIES

*County Government with a Unified Voice!*



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## STATE HOUSE NEWS

*7/24/26*

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**STATE FISCAL YEAR 2027 BUDGET**

*All the way back on June 30th, Governor Sherrill signed into law the State's FY 2027 budget with a snapshot below of matters that NJAC had worked on.*

- SNAP FUNDING: NJAC is grateful to Governor Mikie Sherrill, Department of Human Services Commissioner Stephen Cha, and legislative leadership for including $71.0 million in the budget to address the fast-approaching changes in the amount the federal government will reimburse states for the administrative costs associated with providing essential services to those in need under the Supplemental Nutrition Assistance Program (SNAP). In general, the budget allocates $61.0 million for counties to fund the additional administrative costs while the remaining $10.0 will support new administrative responsibilities of the Department.

- 911 FEES: Unfortunately, the budget only includes $5.0 million in grant funding for Public Safety Answering Point Upgrades and Consolidation for county 911 centers to regionalize, upgrade, and maintain 911 systems with a precise, accurate, and reliable communications network. NJAC is disappointed that the State of New Jersey will remain the worst offender of diverting 911 fees in the entire nation.

- HEALTH BENEFITS: For those counties participating in the State Health Benefits Program (SHBP), State leaders did not make any reforms to the ailing SHBP but included budget language that could provide up to $150.0 in loan forgiveness to the Local Part *"if the State Health Plans Design Committee approves plan design changes that can be implemented beginning in plan year 2027 under current contracts providing hospital, surgical, obstetrical, prescription drug, and other covered health care service and benefits covering employees and their dependents that will result in no less than $150.0 million in savings*. NJAC, NJLM, and the New Jersey Conference of Mayors (NJCM) plan to work over the summer with the Administration, legislative leadership, and other stakeholders on meaningful reforms and are in the process of drafting a joint statement accordingly.

- COUNTY REENTRY COORDINATOR GRANTS: The budget includes $1.05 million in funding, or $50,000 per county, to fund a county reentry coordinator position. Unfortunately, this funding was cut in FY26 from $2.1 million, or $100,000 per county, and was not restored in this year's budget despite NJAC's efforts and the efforts of the New Jersey County Jail

Wardens Association (NJCJWA). NJAC and NJCJWA plan to meet again with the Commissioner of the Department Corrections to discuss this matter.

- HOMELESS FUNDING: The budget includes $40.0 million to strengthen the state's homeless response system, which includes $35.0 million for homelessness response and rapid rehousing and $4.0 million for sheltering services and frontline staff. NJAC and NJLM supported these initiatives and issued the following joint statement prior to the budget passing both houses: *With an increase in the State's homeless population of 57% over the past three years and a projected 94% increase in emergency shelter demand by the end of this year, time is of the essence to invest in providing essential services for those in need. In the wake of these staggering numbers, unprecedented local budget challenges, and a restrictive property tax cap levy, county and municipal leaders across the State are struggling with how to provide necessary support and resources to local shelters, outreach teams, housing programs, and more. In addition to making available much-needed services for those enduring homelessness, this funding will offer significant relief to county and municipal governments under immense pressure to make ends meet.*

- YOUTH DETENTION STABILIZATION GRANTS: The budget does not include funding for Youth Detention Stabilization Grants as was the case in FY26 when that budget included $3.3 million in funding to reimburse counties that did not operate juvenile detention facilities under certain circumstances. This funding has been eliminated.

**HEALTH BENEFITS**

On July 8th, the State Health Benefits Commission (SHBP) announced that the Local Part of the State Health Benefits Program (SHBP) will experience the following increases in health benefit premiums for calendar year 2027.

- 17.3% Active Employees
- 36.5% Early Retirees
- 19.3% Medicare Retirees

SHBC submits that these premium increases are now being driven by two factors:

- ANTI-SELECTION: Lower-cost members and local governments are migrating out of the SHBP to cheaper private market options or Health Insurance Funds (HIFs). This leaves a higher concentration of costly claims within the state system.
- HIGH MEDICAL AND PRESCRIPTION COSTS: Trends show high double-digit cost increases for actives—notably a 10.7% surge in medical costs and a 21.7% jump in prescription costs. GLP-1 and anti-inflammatory drugs represent the primary cost drivers.

NJAC, the New Jersey State League of Municipalities (NJLM), and the New Jersey Conference of Mayors (NJCM) have been actively engaged for three super long years' worth of meetings with public sector labor unions and State leaders to find solutions for controlling these unsustainable increases in health benefit premiums. Despite innovative cost containment measures taken by county and municipal officials to make available affordable and quality healthcare for valued employees and their families, public sector health benefit plans are far too costly and time is of the essence for to enact long-term structural reforms that should include eliminating costly plan designs; modifying co-pays for specialists and urgent care, restricting the use of out-of-network healthcare coverage and GLP-1 drugs; implementing a Reference Based Pricing system; streamlining the use of Health Savings Accounts and Flexible Spending Accounts; and, enhancing medical transparency and the collection of data. Failure to make these long-term structural reforms will leave local officials with no choice but to impose hiring freezes, eliminate budgeted vacancies, and increase taxes on residents already burdened with the highest property tax bill in the nation.

Although State leaders did not make any reforms to the ailing SHBP, the FY27 budget again included language that could provide up to $150.0 in loan forgiveness to the Local Part *"if the State Health Plans Design Committee approves plan design changes that can be implemented beginning in plan year 2027 under current contracts providing hospital, surgical, obstetrical, prescription drug, and other covered health care service and benefits covering employees and their dependents that will result in no less than $150.0 million in savings*. NJAC, NJLM, and NJCM will continue to work over the summer with the Administration, legislative leadership, and other stakeholders on meaningful reforms and issued the following joint statement earlier this week.

> *Joint Statement of the New Jersey State League of Municipalities, New Jersey Association of counties and the New Jersey Conference of Mayors, on the State Fiscal Year 2027 State Budget and the State Health Benefits Program.*
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> *Last year, premiums for local government and employees increased by over 36%, just two years after a 20% increase. The local portion of the State Health Benefits Program (SHBP) has rightly been described as in the middle of a "death spiral." The system is unsustainable unless significant reforms are made to reduce premiums. This has resulted in a significant negative impact on local government budgets, our taxpayers, and our employees.*
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> *This impact is even more difficult for our residents to absorb because State and federal funding to local governments has diminished while costs continue to rise. As a result, local governments have limited ability to offset these escalating health benefit costs without further burdening property taxpayers or reducing services. While we wait for legislative reforms, we appreciate that the Administration and the Legislature included language in the State FY 2027 budget directing the Plan Design Committee to approve, "….plan design changes that can be implemented beginning in plan year 2027…that will result in no less than $150,000,000 of savings …" The budget allows for an additional $150 million for the State Treasurer to determine the amount necessary to reimburse amounts previously transferred pursuant to P.L. 2024, c.86, offering additional relief.*

*Because local government management has not had, and still does not have, representation on the Plan Design Committee and the State Health Benefits Commission, we have not been able to take direct action to address these escalating costs. That makes it imperative that the Plan Design Committee and State Health Benefits Commission act without delay to advance meaningful reforms ahead of September 1 to mitigate the anticipated double-digit increases for Plan Year 2027 and then set the stage for more permanent, sustainable reforms by the Legislature.*

*The first of two rate renewal meetings occurs on July 8, where we expect another double- digit increase to be discussed. This is further complicated by more than 50 local governments having left the SHBP in 2026 alone and more than 200 since the end of 2020. Quick action is needed before September, otherwise the death spiral will continue and worsen, making the plan unaffordable for employees and taxpayers alike.*

Although the staggering increases in health benefit premiums for local governments participating in the State Health Benefits Program (SHBP) have been well documented with the State Health Benefit's Commission to likely announce additional increases for plan year 2027 at the Commission's next meeting on July 8th, local governments across the State are also struggling to control unsustainable increases in healthcare costs. With this in mind, NJAC is encouraging all twenty-one counties to adopt a resolution urging state leaders to implement fair and equitable reforms to mitigate the unsustainable increases in health benefit premiums for public sector employees. In 2025, county governments alone spent an estimated $1.2 billion in taxpayer dollars to provide health benefits for approximately 30,000 employees with employee contributions totaling $150.0 million or 12.5%. Unfortunately, as of this writing, it does not appear as if the Legislature will make any changes to meaningful changes SHBP before it passes the budget and recesses for the summer. Stay tuned for additional details.

**OMB Rule Proposal on Federal Grant Funding**

Using the resources provided by our friends at the National Association of Counties (NACo), earlier this month, NJAC submitted comments in response to the Office of Management and Budget's (OMB) proposed rule rewriting 2 CFR Part 200 – commonly known as the Uniform Guidance – published in the Federal Register on May 29, 2026 (Docket OMB-2026-0034). This rulemaking represents the most significant revision to federal grant administration since 2013, and its scope and complexity demand the most thorough stakeholder input possible.

County governments across the State of New Jersey administer federal grant funds for thousands of vital programs that support critical services including public safety, transportation, public health, housing, social services, and much more. These funds are delivered directly to residents and, in many cases, passed through to local subrecipients and community organizations. The proposed rule would affect every aspect of how we apply for, administer and account for those funds. NJAC appreciates OMB's stated objectives of improving transparency, accountability and oversight of federal financial assistance – and we share those goals. Importantly, county governments in New Jersey maintain robust internal controls, documented policies and procedures, and a strong audit record. We submit these comments to ensure the final rule reflects the operational realities of our counties and preserves our ability to effectively deliver federally funded services to our communities.

CONCERNS WITH EXPANDED FEDERAL TERMINATION AUTHORITY - § 200.339; § 200.340; § 200.341: The proposed rule would grant federal agencies broad discretionary authority to terminate grant awards, including authority subject to senior political appointee approval. While we understand the administration's interest in ensuring awards align with current policy priorities, this provision creates severe fiscal uncertainty for county governments. County budgets are adopted months before the fiscal year begins. Revenue projections and service commitments – including staffing, contracts and capital investments – are made based on anticipated federal funding. The prospect of award termination at any point based on shifting federal policy priorities creates an untenable level of fiscal risk that would force immediate service reductions affecting residents with no available alternative source of funding. As such, NJAC urges OMB to:

- Limit termination authority to existing bases in law and the current Uniform Guidance.
- Establish clear, published criteria and a notice-and-cure process before any termination.
- Ensure adequate wind-down periods that allow counties to responsibly transition affected programs and protect service recipients.

CONCERNS WITH NEW PRE-AWARD REVIEW AND RISK EVALUATION REQUIREMENTS - § 200.205; § 200.206: The proposed rule would require pre-award review of grant applications by senior agency officials and expanded risk evaluations of applicants prior to award. While appropriate risk management is an important goal, we are concerned that these requirements will significantly increase administrative burden, extend award timelines and deter counties – particularly smaller and rural counties – from applying for federal assistance. County governments in New Jersey invest considerable resources in grant preparation and maintain robust compliance controls. Additional pre-award layers should not duplicate existing accountability mechanisms or create new barriers to well-qualified applicants. As such NJAC urges OMB to:

- Define clear, objective and publicly available risk criteria so counties can anticipate and prepare for pre-award review.
- Establish firm timelines for pre-award review to prevent indefinite delays in award execution.
- Provide safe harbors for counties with strong audit histories and established compliance track records.
- Ensure pre-award review processes do not duplicate Single Audit findings or other existing accountability mechanisms.

Concerns with New Viewpoint-Neutrality and Event-Services Requirements - § 200.219: The proposed rule would impose new viewpoint-neutrality requirements for event services on property under a public entity's control, regardless of whether any federal funds support the event itself. Counties would also bear responsibility for ensuring subrecipient compliance with these requirements. NJAC has serious concerns about both the scope and workability of this provision. County governments in New Jersey manage various public facilities, convention centers, fairgrounds, parks, and public meeting spaces that host hundreds of events annually. Applying federal grant conditions to all activities on county-owned property – irrespective of federal funding – would require counties to monitor, regulate and potentially restrict constitutionally protected activities on public property, creating significant legal and administrative exposure. As such, NJAC urges OMB to:

- Limit event services requirements to events that are themselves supported with federal funds.
- Remove pass-through entity liability for subrecipient event activities on non-federally funded county property.
- Provide clear safe-harbor guidance that counties can implement without legal risk.

Concerns with Pass-Through Entity Responsibilities - §§ 200.305(c), 200.329(b), 200.329(h), 200.331(c), 200.332(g) - (l), 200.333: County governments in New Jersey serve as a pass-through entity for billions of dollars of federal grants that are administered and distributed to nonprofits, local service providers, school districts, and more. The proposed rule would expand pass-through entity oversight obligations in several areas, including subaward reporting to SAM.gov, subrecipient monitoring and compliance with new policy conditions. The proposed requirement that pass-through entities ensure subrecipients do not take actions that "could significantly damage the reputation" of the pass-through entity, the awarding agency, or the Federal Government is unworkable as written and poses unacceptable legal and financial risk to county governments.

The consequence of a federal agency's determination that reputational harm has occurred is termination of the county's entire federal award, regardless of the county's own compliance record. This provision would effectively require counties to surveil the public conduct of every subrecipient organization on an ongoing basis as a condition of receiving federal funds — a standard no county has the capacity to meet and one that creates significant due process concerns. These expanded obligations – stacked on existing pass-through requirements – will require additional staff capacity and system investment. Small and mid-sized counties often lack the infrastructure to absorb these requirements without reducing program capacity or applying for fewer grants. As such, NJAC urges OMB to:

- Provide implementation guidance and technical assistance before new pass-through requirements take effect.
- Allow adequate transition time – at least 12 months from the final rule's effective date – for counties to update subaward agreements, monitoring procedures and reporting systems.

- Clarify that pass-through entity liability does not extend to subrecipient activities beyond the scope of the federal award.
- Define or remove "significantly damage the reputation" with objective, measurable criteria and limit any consequences to the specific subaward at issue rather than the county's entire federal award.

CONCERNS WITH RECLASSIFICATION FROM GUIDANCE TO BINDING REGULATION - §§ 1.105, § 200.110: The proposed rule would reclassify 2 CFR Subtitle A from OMB guidance to binding federal regulation, meaning future amendments would take effect government-wide without separate notice-and-comment rulemaking by individual agencies. This represents a significant structural change to how federal grant policy is made. As such, NJAC urges OMB to preserve notice-and-comment requirements for any future substantive amendments to the Uniform Guidance, consistent with the Administrative Procedure Act. The intergovernmental partnership depends on county governments having a meaningful opportunity to respond to regulatory changes that directly affect our operations and budgets.

CONCERNS REGARDING NEW POLICY CONDITIONS ON AWARD ADMINISTRATION AND COST DISALLOWANCE - § 200.300(B); § 200.403: The proposed rule would establish sweeping new government-wide prohibitions on how federal award funds may be used without defining the key terms that determine whether a recipient is in compliance. Counties cannot reliably determine in advance whether a given program activity meets or violates the new standard – making good-faith compliance planning impossible and exposing counties to significant legal and fiscal risk. Under the proposed rule, the prohibition's critical terms are undefined. Counties administering health, workforce, housing and human services programs need clear, objective definitions before we can assess program-by-program compliance, update subrecipient agreements or train staff. Without defined terms, counties face a difficult compliance standard – and face it immediately upon the rule's effective date. Compounding this concern, § 200.403 converts any violation of § 200.300(b) into an unallowable cost, meaning counties may be required to repay federal funds already spent on programs that were operating in good faith. This transforms what might otherwise be a forward-looking compliance adjustment into a retroactive financial liability with no clear ceiling. As such, NJAC urges OMB to:

- Provide clear, objective definitions of all operative terms in § 200.300(b) before these prohibitions take effect, sufficient for counties to assess compliance program by program.
- Establish an explicit safe harbor for recipients acting in good faith under state law, existing court orders or consent decrees at the time of expenditure.
- Clarify that § 200.403 cost disallowance applies only to expenditures made after a specific, individualized finding of noncompliance — not retroactively to prior good-faith spending.
- Confirm that pass-through entity liability does not extend to subrecipient activities beyond the direct scope of the federally funded award.

THE INTERGOVERNMENTAL PARTNERSHIP AND COUNTY GRANT ADMINISTRATION - § 200.207(C): The intergovernmental system works because counties take federal stewardship seriously. NJAC respectfully requests that the final rule be calibrated to the full range of county grant administrators – not only those with documented compliance failures – and that it does not impose uniform new burdens that disadvantage well-managed governments.

CONCLUSION: County governments in New Jersey are committed to the responsible stewardship of federal funds and to the success of the intergovernmental partnership that makes federal programs effective at the local level. NJAC appreciates OMB's attention to stakeholder input and urges the agency to:

- Extend the comment period by at least 45 days.
- Limit termination authority and establish clear, predictable procedures.
- Narrow event services requirements to federally funded activities.
- Provide adequate transition time and technical assistance for new requirements.
- Preserve notice-and-comment rulemaking for future substantive changes.

**MORE ON SNAP BENEFITS**

*NJAC is urging all twenty-one counties to adopt the following resolution:*

A RESOLUTION urging the United States Congress to delay implementation of the penalties imposed under H.R.1 for Payment Error Rates (PER) until the United States Department of Agriculture (USDA) establishes clear and accurate guidelines to implement the sweeping changes made to the Supplemental Nutrition Assistance Program (SNAP).

WHEREAS, beginning in Federal Fiscal Year (FFY) 2028, H.R.1 will take the unprecedented step of requiring states to contribute to the cost of SNAP benefits based on USDA's calculation of a state's PER from 2025; and

WHEREAS, under H.R.1, if a state's PER is at or above 6%, the state must contribute to SNAP benefits at penalties ranging from 5% to 15% of the state's total SNAP allotment at a cost of $98.0 million for the State of New Jersey as the USDA calculated the State's 2025 PER at 6.86%; and

WHEREAS, under the collaborative leadership of the Department of Human Services, county welfare agencies, and boards of social services, the State of New Jersey has taken innovate steps to streamline payment accuracy but H.R.1 has locked in states with a PER from 2025; and,

WHEREAS, the current formula for calculating PER is not, and has never been, a measure for preventing waste, fraud, and abuse, but was designed to ensure that eligible SNAP recipients receive the correct benefits amount and to identify areas for states to improve their programs; and,

WHEREAS, in its printed material, on its website, and in official guidance, the USDA states that "PER is not a fraud rate and that payment errors are largely unintentional and may be on the part of the state agency or SNAP household"; and, WHEREAS, the USDA's approach for calculating PER is not sufficiently accurate or reliable to impose such a substantial liability on states, and alarmingly, H.R.1 fails to provide any due process for states to challenge USDA's calculation of PER; and,

WHEREAS, delaying PER penalties until FFY 2030 and using 2027 to calculate PER will provide USDA with the time to develop and implement clear and accurate policy guidelines that will more efficiently and effectively hold states accountable for program errors; and,

NOW, THEREFORE, BE IT RESOLVED NJAC does hereby in fact urge the United States Congress to delay implementation of the penalties imposed under H.R.1 for Payment Error Rates (PER) until the United States Department of Agriculture (USDA) establishes clear and accurate guidance for the sweeping changings made to the Supplemental Nutrition Assistance Program (SNAP).

**POLL WORKERS COMPENSATION**

On July 22nd, Governor Sherrill signed into law **S-1116**/**A-1516** *(Corrado R-40/Beach D-6) (Calabrese D-36/Sampson D-14)*, as P.L. 2026, c.47, which now exempts wages earned as a poll worker from affecting an individual's unemployment compensation. This law exempts services performed as a temporary board worker hired by a district board of elections who receives compensation for the discharge of election duties from the definition of "employment" in the unemployment compensation law. The measure also exempts any wages paid to a temporary poll worker from unemployment, disability, and family leave insurance taxes. The exempted poll worker is not be eligible for benefits under these programs.

The exemptions only apply to individuals whose compensation by a county board of elections does not exceed $1,000 in a calendar year. The Office of Legislative Services (OLS) in its Fiscal Estimate, concluded that the new law will result in an annual revenue loss of up to $200,000 to the Unemployment Insurance Compensation Fund and the State Disability Benefits Fund. The measure would exempt any wages received by temporary poll workers, including those who process mail-in ballots, from unemployment, disability, and family leave insurance payroll taxes. The measure could result in an annual indeterminate expenditure decrease to the Unemployment Insurance Compensation Fund and the State Disability Benefits Fund by exempting poll workers, including those who process mail-in ballots, from receiving unemployment insurance benefits, temporary disability benefits, and family leave insurance benefits for which they might otherwise qualify.

**REGIONAL JAIL ASSESSMENTS**

On June 30th, both houses passed and sent to the Governor **S-4420** *(Beach D-6/Greenwald D-6),* which would amend the "Regional Rehabilitation and Reentry Center Authority Act." In general, this legislation would remove a regional rehabilitation and reentry center authority's power to place an assessment on the property taxes paid by each resident of a participating county and to instead require participating counties to pay an assessment directly to the authority. The assessment authorized by the bill would be determined by the average daily population of the inmates from each county, as certified by the chief financial officer of the authority. The proportional share of the inmates for each county and, if determined by a separate formula pursuant to the inter-county agreement, the apportionment of any debt service is to be applied to the total revenue needs in the authority's budget. The measure would require the chief financial officer of the authority to certify the proportional share for each county concerning what the portion is for general operations and what portion is to support debt service.

The legislation would also provide that each proportional share of each participating county would be conveyed to the respective county chief financial officer for inclusion in the county's annual budget. The portion of the proportional share assessment for each county pertaining to debt service would be an eligible cap exception pursuant. The Division of Local Government Services in the Department of Community Affairs is to determine whether the amount of the proportional share assessment, as certified by the chief financial officer of the authority, is included as an appropriation in each participating county's annual operation budget, as a condition of State approval for budget adoption, pursuant to the Local Budget Law. Governor Sherrill is expected to sign the measure into law.

**JOHN R. LEWIS VOTER EMPOWERMENT ACT**

On July 2nd, Governor Sherrill signed into law P.L. 2026 c.31**SCS 282** *(Turner D-15/Cyran D-20) (Reynolds Jackson D-15)* as P.L. 2026, c.31, which establishes the "John R. Lewis Voter Empowerment Act of New Jersey" and appropriate $2.5 million.

In summary, this new law prohibits election officials from prescribing or maintaining voting or elections policies and practices that unnecessarily deny or abridge the right to vote. The law also prohibits a local election office or political subdivision from using a method of election that has the effect of impairing the ability of members of a protected class to elect candidates of their choice or influence the outcome of elections, as a result of vote dilution. The measure requires that any policy or practice that burdens the right to vote must be narrowly tailored to promote a compelling interest and supported by substantial evidence and provides criteria for determining if a violation of the Act has occurred, including if a voter's right to vote has been violated or if the voter has experienced vote dilution.

Although the measure requires the Attorney General to oversee implementation and enforcement of the Act's provisions, the Attorney General is still authorized to provide guidance to local election officials with respect to their legal requirements and defend State election law. The Act also requires the Attorney General to adopt internal policies and procedures to screen for potential conflicts between these responsibilities. If a violation occurs, the measure provides a remedy process, including for county and municipal apportionment and redistricting maps. The measure would further provide the Attorney General with certain preclearance powers, which is the process of reviewing an election-related policy, procedure, or practice prior to its implementation. The new law further requires that covered entities seek approval from the Attorney General prior to adopting or implementing any changes to voting procedures or qualifications within the jurisdiction.  This includes voter registration and the maintenance of voter rolls, dates and methods of elections, assignment of election districts, early voting locations and polling place hours, and additional topics as designated by the Attorney General.  Covered entities must also submit their at-large method of election and districting plans to the Attorney General for review and approval following a federal census.

The Act provides for assistance to language-minority groups, where a local election office or a political subdivision that administers elections must provide language-related assistance in voting and elections to a language-minority group in a political subdivision based on data from the United States Census Bureau American Community Survey, or data of comparable quality collected by a State, county, or local public office, if:  more than two percent, but in no instance fewer than 100 individuals, of citizens of voting age of a political subdivision that speak a particular shared language other than English and are limited English proficient; or more than 4,000 of citizens of voting age of a political subdivision that speak a particular shared language other than English and are limited English proficient.  Under the new law, any aggrieved persons' or organization whose membership includes aggrieved persons or members of a protected class, may file an action accordingly.

*The top 7 best tasting summertime treats to enjoy no matter what the scale lies to you about!*

7) Italian Ice by chasing down the ice cream truck cruising through your neighborhood.
6) Fried Oreos after feeding livestock at your county's 4H Fair.
5) Saltwater taffy & fudge to kill some time on your drive home from AC.
4) A soft serve vanilla ice cream cone dipped in a hard chocolate shell at Dairy Queen.
3) A candy apple & cotton candy at a traveling carnival near you.
2) Waffles & ice cream on any boardwalk especially after a nice sausage and peppers sandwich.
1) At least a half dozen zeppole smothered in powdered sugar at any Italian festival.

*"Deep summer is when laziness finds respectability."  Sam Keen*