

ResearchBrief

OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

Local Authorities in New York State – An Overview

New York State is home to nearly 1,200 State and local authorities with a surprisingly large scope of activities and assets under their management and control. While most citizens know relatively little about State authorities and authorities operating in New York City, they likely know even less about the assortment of local authorities existing in the rest of the State.¹

Although most local authorities are small, collectively they have a large impact across the State. Many local authorities exist to advance the goals of their communities, sometimes providing services that local governments cannot provide directly. But the fact that they operate without many of the constraints and controls placed on municipal government operations means that, at best, it may be difficult to assess how effectively they operate. At worst, this can increase the risk of waste and abuse – as has been found in several audits – and leave taxpayers on the hook for millions of dollars in inappropriate project costs.

Based on data reported in the Public Authorities Reporting Information System (PARIS), the State has approximately 639 local authorities operating outside of New York City. This includes about 360 public entities created through State law and at least 279 private not-for-profit entities with such strong ties to local governments that they are defined as “local authorities” for certain limited purposes, including financial reporting. Local authorities facilitate economic development activities, provide water delivery and sewer systems, manage solid waste, maintain parking structures, manage public housing and even facilitate off-track betting.

Local Authorities by the Numbers

Active Local Authorities:

- **675** Total – **36** New York City (NYC) / **639** rest of State (ROS)
- **109** Industrial Development Agencies (IDAs) – **1** NYC / **108** ROS
- **303** Local Development Corporations (LDCs) – **24** NYC / **279** ROS
- **44** Urban Renewal Agencies – **0** NYC / **44** ROS
- **38** Water, Sewer, Solid Waste – **2** NYC / **36** ROS
- **35** Other – **8** NYC / **27** ROS
- **5** Off-Track Betting Corporations (OTBs) – **0** NYC / **5** ROS
- **141** Housing Authorities – **1** NYC / **140** ROS

Revenues and Expenditures:

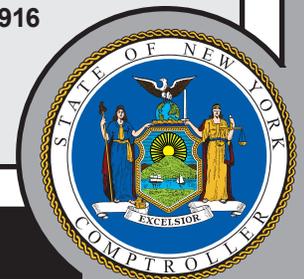
- Expenditures – **\$1.53 billion**
- Revenues – **\$1.52 billion**

Outstanding Debt:

- Total – **\$17.7 billion**
- Biggest issuers – IDAs **\$7.8 billion (44%)**, LDCs **\$7.3 billion (41%)**
- Most common type –
Conduit Debt **\$12.7 billion (71%)**

Staff and Compensation:

- Total employees – **4,268**
 - Paid over \$100,000 per year – **184**
 - Paid less than \$50,000 – **1,697**
 - Paid by another entity – **916**
- Total compensation paid – **\$182.3 million**



Most authorities must report financial data to PARIS, which is overseen by the Office of the State Comptroller (OSC) and the Authorities Budget Office (ABO). The 433 local authorities with financial data in PARIS as of August 2014 reported spending a total of \$1.53 billion and having \$17.7 billion in outstanding debt, of which \$12.7 billion was conduit debt issued on behalf of a third party, usually a private developer. These authorities reported having 4,268 employees, and total employee compensation of \$182.3 million.²

This report is the first in a series exploring the role of local authorities operating outside of New York City. Specifically, this report will describe these entities and provide summary level financial and employment figures for the most recently reported fiscal year.³ It will also highlight some of OSC's recent audit and legislative activities related to particular types of local authorities and describe concerns about certain practices. This information and attached appendices are presented to provide added transparency and encourage meaningful dialogue on this important topic.

What are Public Authorities and Local Authorities?

Not all local authorities are public authorities. Broadly speaking, a “public authority” is a separate public corporation created by the State Legislature for the purpose of providing a facility or service, usually on a self-funded basis. Public authorities that operate at the local level generally exist to provide a specific service. Some of these services – such as water or sewer systems – might otherwise be delivered by a municipal government, while others – such as certain economic development activities or lawful wagering on horse races – are not. Many of these entities may issue debt themselves, and some can issue debt on behalf of private entities. None have taxing authority, with most funding their operations through fees for services or federal grants, but some have the ability to provide significant property and sales tax breaks to private entities.

In addition to public authorities, certain local governments are able to create private, not-for-profit organizations, such as local development corporations (LDCs), in order to pursue certain grants or to conduct certain types of economic activities.

In order to improve the financial transparency and accountability of these organizations, the Public Authorities Accountability Act (PAAA) of 2005 and the Public Authorities Reform Act (PARA) of 2009 established financial reporting requirements for “state authorities” and “local authorities” in New York State.⁴ The statutory definition of “local authority” in these acts encompassed most local public authorities created by State statute, including several types of public corporations that had not universally been regarded as public authorities before that point, such as industrial development agencies (IDAs). It also included certain private not-for-profit corporations affiliated with, sponsored by or created by a county, town, city or village (notably, but not exclusively, most LDCs).⁵ Housing authorities, despite their name and the fact that they are created in State statute, are not covered under this statutory definition of “local authority,” but are included in the overall count of local authorities in this report, as they are public corporations that provide a service at the local level.⁶

Types of Local Authorities

Local authorities tend to fall into two categories: those that conduct economic or housing development activities and those that provide direct services to rate or fee payers. The latter category includes authorities that provide water, sewer or solid waste services, as well as other services such as building and maintaining parking structures or bridges. The former includes IDAs, urban renewal agencies and housing authorities. It also includes not-for-profit corporations that may conduct economic development or other activities for the benefit of local governments, which are – as noted – considered “local authorities” for limited purposes. The data used in this report on the number of authorities, their finances, and employees, was the latest available as of August 2014.

Industrial Development Agencies (IDAs) – The purpose of the State’s IDAs is to promote, develop, encourage and assist in acquiring, constructing, improving, maintaining or equipping certain facilities, thereby advancing the job opportunities, health, general prosperity and economic welfare of the people of New York. Each of New York’s 109 IDAs (108 outside of New York City) is an independent public benefit corporation established by a special act of the State Legislature at the request of a sponsoring municipality, and each is expected to act in the interest of that particular local government and its residents.

To improve economic conditions in their respective areas, IDAs generally strive to attract, retain and expand businesses within their jurisdictions through the provision of financial incentives to private entities. IDAs are legally empowered to buy, sell or lease property and to provide tax-exempt financing for approved projects. Real property owned or controlled by IDAs is exempt from property and mortgage recording taxes, and the value of these exemptions can be passed through to assisted businesses. Moreover, purchases related to IDA projects can be exempted from State and local sales taxes.

While IDA properties are tax-exempt, businesses occupying IDA-owned properties typically make payments-in-lieu-of-taxes (PILOTs) that are shared with the affected local tax jurisdictions (i.e., local governments) within their area.

Given the potential cost to local taxpayers of exemptions from taxes on property, sales and mortgage recording, IDAs are expected to weigh those costs against expected economic benefits in identifying and selecting eligible projects. They are also expected to ensure that projects are paying agreed-upon PILOTs and that they are providing the promised jobs.⁷ Recent OSC audits have found that some IDAs have had weak and insufficiently documented project evaluation processes, and lacked an effective cost-benefit analysis. For example, these audits found:

- Instances where IDAs were not independently verifying project-level information included in applications or annual reports.
- Project agreements that often lacked provisions to recapture benefits given to projects that did not meet economic development goals.
- Problems with the collection and distribution of PILOT payments by some IDAs.
- Conflicts of interest involving IDA board members and the projects they approved.
- An instance where there were no written job duties or normal work hours for the IDA director, who was also an employee of the County, making it difficult to evaluate when he was working on the behalf of either entity, or if he was being properly compensated for work done.⁸

Local Development Corporations (LDCs) and Other Corporate “Local Authorities” – Not-for-profit corporations that are affiliated with or sponsored by a county, city, town or village government are considered local authorities under PAAA and PARA. Most of these are LDCs. These entities are generally created to further economic development or other public purposes, including: reducing unemployment, promoting employment opportunities, training individuals, conducting scientific research to attract or retain industry, and “lessening the burdens of government.”⁹ To achieve these goals, LDCs have the power to construct, purchase, rehabilitate or improve industrial or manufacturing plants, or assist financially in such construction, rehabilitation or improvement. They can then either maintain such plants for others, or sell, lease or mortgage them.¹⁰

Included in the 303 active organizations in this category (279 outside of New York City) are nine land banks (one more was created in September 2014, bringing the total to ten). Also included are 37 Tobacco Asset Securitization Corporations (TASCs), one of which is in New York City. (See text boxes on these for more information.) Although not all not-for-profits in this group are LDCs, in this report, the category “LDCs” includes all not-for-profit local authorities.

Currently, OSC lacks express authority to directly audit LDCs and other private local entities, which hampers its ability to inform local taxpayers about the use of resources. OSC can, however, audit a local government and examine its financial relationship with an LDC, and such audits have provided compelling evidence that closer examination of these organizations is warranted. Recent OSC audits have found that local governments have occasionally attempted to use LDCs to own and develop public properties in order to avoid competitive bidding and borrowing referendum requirements, sometimes resulting in taxpayers being left responsible for millions of dollars in questionable spending. Audits have also found local governments trying to use LDCs to make indirect gifts to other private entities, such as ambulance companies, and one instance where a fire district created an LDC to circumvent competitive bidding and voter approval requirements, despite the fact that fire districts are not authorized to create LDCs.¹¹

Land Banks

In 2011, in response to the growing number of vacant and abandoned properties, the State Legislature authorized the creation of ten local land banks. Land banks, which are not-for-profit corporations, may be established by certain local governments (or jointly among several local governments) with approval by the New York State Empire State Development Corporation. The main function of land banks is to acquire vacant, abandoned or tax delinquent properties and then to make needed improvements or to demolish them if necessary. The ultimate goal of the land banks is to return the properties to productive use, and get them back on the local government’s property tax rolls through the sale of the rehabilitated properties to private individuals or entities.

Currently, all ten of the initially authorized land banks have been created. In 2014, the State Legislature increased the number of land banks authorized in the State from ten to 20.¹² Although the enabling legislation did not provide any funding assistance, the State Attorney General has awarded the State’s land banks two rounds of competitively awarded funding totaling nearly \$33 million.¹³

Urban Renewal Agencies – New York’s 44 urban renewal agencies were created by the State to combat urban blight, such as vacant and abandoned property, broken windows and other signs of decay, through property clearance, reconstruction, restoration and rehabilitation.¹⁴ Urban renewal agencies generally use federal grants, such as the Community Development Block Grant (CDBG), and the HOME Investment Partnerships Program (HOME), to fund programs for the redevelopment of blighted areas, which may include certain housing rehabilitation activities.

Water, Sewer and Solid Waste Authorities – Most municipal governments provide these services directly to citizens, either as a departmental function (mostly in cities and villages) or as a special district in areas of development (mostly in towns outside village areas). However, 38 local water, sewer, and solid waste authorities (36 outside of New York City) provide these services independently of any other local government in the area that they serve. Reliance on a separate local public authority to provide such services can make it more difficult for residents to know where responsibility for the service lies.

Some authorities in this group were included in an audit of 21 local public authorities, which compared the actual compensation of public authority board members with statutory limits. In most cases, compensation of board members was within those limits (often unpaid entirely), but in approximately 25 percent of the authorities examined, compensation exceeded authorized amounts, mostly because the value of fringe benefits had not been considered.¹⁵

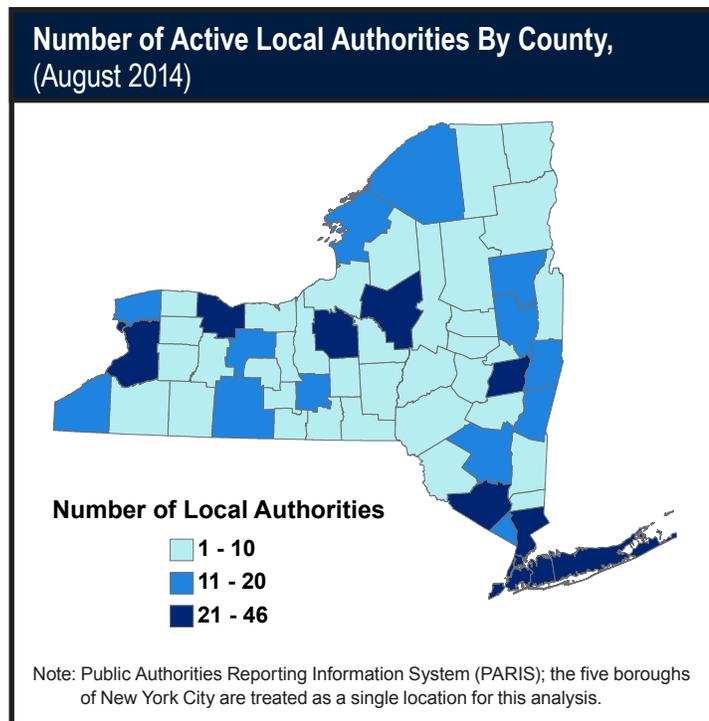
Housing Authorities – Housing authorities are public corporations created by special act of the State Legislature, generally to provide affordable housing to citizens with lower incomes.¹⁶ Funded primarily by federal Housing and Urban Development (HUD) grants, most of the 141 active housing authorities (140 outside of New York City) around the State manage both public housing units and Section 8 housing vouchers. OSC audits housing authorities periodically, and several were included in the recent statewide audit on compensation of public authority board members mentioned above.

Regional Off-Track Betting (OTB) Corporations – In an effort to prevent and curb unlawful bookmaking and illegal wagering on horse races, in the early 1970s the State authorized seven regional off-track pari-mutuel betting (OTB) corporations, of which only six were ever in operation. Besides paying winning bettors, regional OTBs make payments to participating local governments, the horse racing industry and the State itself. Over the past decade or so, declines in the total OTB betting handle (amount wagered) as well as changes in statutory distribution of OTB revenues have contributed to financial difficulties for OTBs.¹⁷ The OTB located in New York City ceased operations in 2010, after several years of operating in the red. A 2010 statewide audit focused on the declining financial condition of the remaining five active OTBs and found that although most had reduced their operating expenses between 2004 and 2008, the Corporations’ net operating revenues – their collective bottom line – declined by 67 percent due to the combination of the declining handle and “up front” payments made to the racing industry and governments.¹⁸

Other Local Public Authorities – The remaining 35 local public authorities (27 outside of New York City) include bridge, parking, convention center, airport and power authorities.

How Many Local Authorities are There?

Obtaining an accurate count of active local authorities is a difficult task. First, identifying the universe of authorities is challenging. As stated above, most authorities are established pursuant to State statute, which makes them relatively easy to enumerate, at least to start. LDCs, however, as private entities, are much more difficult to track; and as mentioned above, only some are classified as “local authorities”—and only for limited purposes, even when identified. LDCs have also been proliferating in recent years, perhaps partly in response to limitations on the types of projects IDAs have been allowed to fund.¹⁹ PARIS records indicate that at least 97 LDCs were incorporated between the beginning of 2009 and the first half of 2014, seven of which were in New York City.



In addition, not all of the authorities that exist on paper are currently conducting business. Some have been officially dissolved, but many may cease to do business without officially dissolving, and some that are authorized in State statute never become operational at all. When a State statute is required to dissolve the authority, the process may take a long time.²⁰ However, when a statute is not required to create or dissolve an organization, such as an LDC, this itself can present its own challenges. Many LDCs originally identified as potentially subject to PARIS reporting requirements in 2009, for example, had been out of operation for so long at that point that no board existed to dissolve it officially.

Finally, two types of local authorities are not required to report financial data in PARIS: housing authorities and OTBs. OTBs are relatively easy to track, as only five are currently operating, and they are all under the oversight of the State’s Gaming Commission. By contrast, there are well over 100 housing authorities authorized in the State. Although many of the State’s active housing authorities report to federal agencies under the federal Single Audit Act, they are not required to report to ABO through PARIS. Thus, it can be difficult to confirm the status of all the housing authorities that appear to exist on paper.²¹

PARIS classifies local authorities that are not operating but not officially dissolved as “inactive.” More than half of the 172 inactive local authorities in the PARIS database are LDCs (93), another 50 or so are housing authorities, and the rest are service provision authorities, including nine parking and four solid waste authorities.

| Active and Inactive Local Authorities | | |
|--|------------|-------------|
| | Number | Percentage |
| Active Local Authorities | 675 | 80% |
| Inactive Local Authorities | 172 | 20% |
| Total | 847 | 100% |
| Source: PARIS, data as of August 2014. | | |

According to PARIS, as of August 2014, New York State had 847 local authorities, of which 675 were active (i.e., not dissolved or considered by ABO to be inactive).

Of these active authorities, 639 are located outside of New York City, mostly clustered around urban centers and other densely populated areas. By far, LDCs and other not-for-profit corporations are the most numerous, with at least 279 active outside of New York City. After these are housing authorities, of which about 140 are active outside of New York City. IDAs are the next most common type of local authority. The 108 IDAs outside of New York City include 56 county IDAs – one for each county, except for Warren and Washington counties, which share one IDA – and 53 city, town, village or shared municipal IDAs.

| Number of Active Local Authorities by Type | | | |
|---|---------------|---------------|-------------------------|
| Type of Local Authority | | | |
| Local Authorities Required to Report to the Authorities Budget Office (ABO) | New York City | Rest of State | Total Local Authorities |
| Industrial Development Agencies | 1 | 108 | 109 |
| Local Development Corporations | 24 | 279 | 303 |
| Urban Renewal Agencies | 0 | 44 | 44 |
| Water, Sewer and Solid Waste Authorities | 2 | 36 | 38 |
| Other Local Authorities | 8 | 27 | 35 |
| Subtotal | 35 | 494 | 529 |
| Local Authorities that Do Not Report to ABO | | | |
| Off-Track Betting Corporations | 0 | 5 | 5 |
| Housing Authorities | 1 | 140 | 141 |
| Subtotal | 1 | 145 | 146 |
| Total | 36 | 639 | 675 |
| Source: PARIS, data as of August 2014. | | | |

Local Authority Financial Data

Of the 639 active local authorities outside of New York City, 494 (all but the housing authorities and OTBs) are required to report financial data to PARIS. These data generally include revenue and expenditure, debt, employment and salary information, although not all authorities report having debt and some do not report employment figures. The following analysis is based on data from the most recent year reported by each local authority to PARIS as of August 2014.

Not surprisingly, authorities that provide direct services for a fee – such as water, sewer and solid waste authorities – while relatively few in number, account for a large percentage of the total revenues and expenditures as well as job totals, while IDAs and LDCs, which typically provide or arrange financial support for governmental initiatives, account for the vast majority of indebtedness.

OSC and ABO Roles in the Public Authorities Reporting Information System (PARIS)

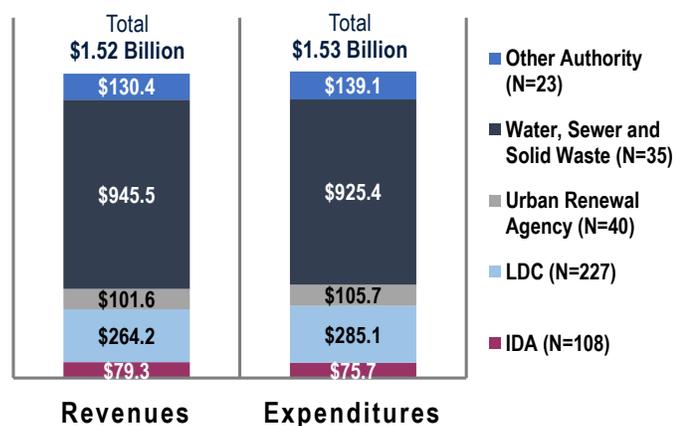
ABO and OSC share responsibility for the PARIS system into which local authorities submit their financial, operating and governance data. Although the data in the PARIS system is the product of the local authority reporting it, both ABO and OSC may conduct onsite reviews, audit the information provided by covered authorities, assess their compliance with statutory reporting requirements, and exercise limited power to sanction authorities for non-compliance. While OSC's oversight is limited to public authorities (including those that do not report through PARIS), ABO has the authority to review and act on information submitted through PARIS by those local authorities that are not-for-profit corporations and to enforce compliance by those corporations.

Revenues and Expenditures

The 433 local authorities outside of New York City with revenue and expenditure data in PARIS reported total revenues of \$1.52 billion and total expenditures of \$1.53 billion in the most recent year reported.²²

Water, sewer and solid waste authorities reported approximately \$945.5 million in revenues and \$925.4 million in expenditures. This represents 62.2 percent of all local authority revenues and 60.4 percent of all local authority expenditures, despite accounting for only 8.1 percent of the total number of local authorities. Again, this is not surprising, given the fact that these authorities provide services directly to large numbers of customers who pay fees for these services.

Local Authority Revenues and Expenditures (In Millions)



Source: PARIS. Most recent reported data as of August 2014, excludes New York City.

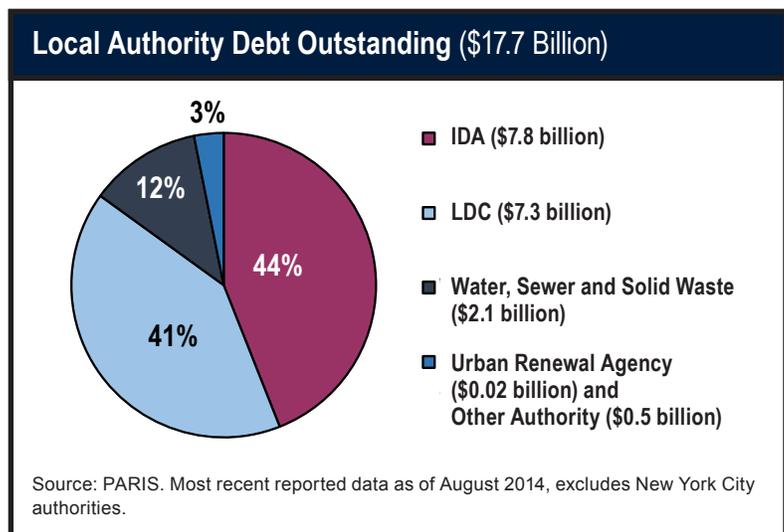
The 227 LDCs reporting financial data accounted for the next highest figures – \$264.2 million in revenues and \$285.1 million in expenditures. This amounts to 17.4 percent of total revenues and 18.6 percent of total expenditures, although more than half of all the entities reporting revenue and expenditure data were in this category. These amounts are likely a result of LDCs’ ability to purchase and develop property, either for sale or lease to another entity.

The 108 IDAs reporting accounted for nearly one-quarter of all the entities reporting data, but only 5.2 percent of revenues and 4.9 percent of expenditures. As noted above, IDAs’ primary activities are to issue debt and offer tax breaks in an effort to promote economic growth and job creation. According to OSC’s most recent *Annual Performance Report on New York State’s Industrial Development Agencies*, for example, IDAs outside of New York City arranged \$885 million in total tax exemptions, compared with operating expenses of \$62 million for the fiscal year ending in 2012.

Urban renewal agencies collected \$101.6 million in revenues and spent \$105.7 million, while other authorities reported \$130.4 million in revenues and \$139.1 million in expenditures.

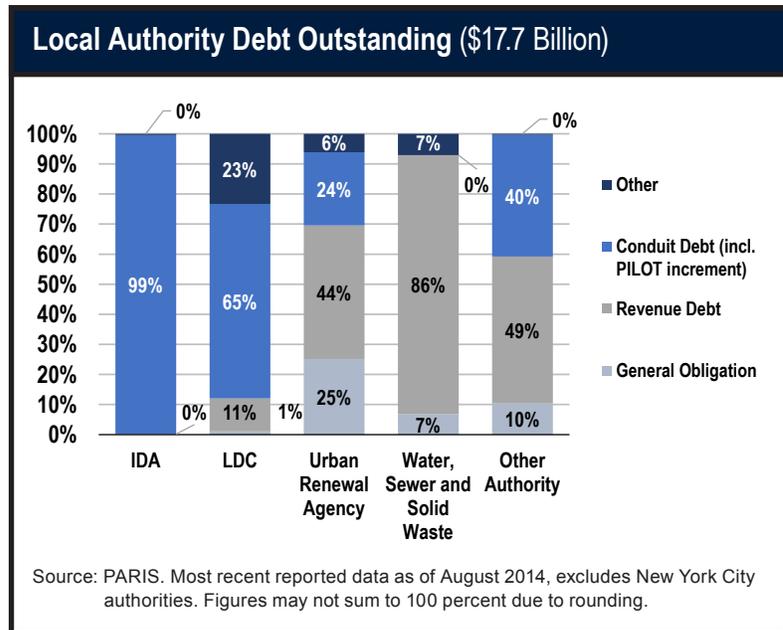
Debt Outstanding

The ability of a local authority to issue debt without some of the legal restrictions to which counties, cities, towns or villages are subject can make such entities an attractive alternative source of financing projects in certain circumstances. At the same time, however, this relative freedom from restrictions means that local authority debt may not come under the same public scrutiny as a local government’s general obligation debt. The lack of transparency is an ongoing point of concern.



Local authorities reporting through PARIS submit information on each of their debt issuances. While not all local authorities reported debt outstanding in their most recent year of reporting, 285 of local authorities outside of New York City reported having some debt outstanding. These local authorities combined had \$17.7 billion in outstanding debt. IDAs and LDCs, which together represent 79 percent of the local authorities with debt data, held 85 percent of all the debt reported. IDAs accounted for \$7.8 billion of this amount, LDCs comprised \$7.3 billion, while water, sewer and solid waste authorities together represented \$2.1 billion; all other local authorities together reported \$0.6 billion in debt outstanding.

Authorities may issue several types of debt, depending on their statutory authority. For each issuance, authorities report the type of debt issued. The bulk of local authority debt tends to fall into two main categories: revenue debt and conduit debt, which together account for 87 percent of all local authority debt. General obligation debt, where the authority pledges its full faith and credit to the repayment of its debt, represents only 2 percent of the total reported local authority debt burden. “Other” debt – whether “authority – other” or “State-funded – other” – accounts for an additional 11 percent, including approximately \$1.6 billion of the \$2.3 billion in debt outstanding for tobacco asset securitization corporations (TASCs – see text box on the following page).



Revenue Debt

Service provision authorities primarily issue revenue debt, which is debt repaid using pledged revenues generated by the project financed by the borrowing. For example, in a water or sewer authority, users may pay for improvement projects through water and sewer charges. Revenue debt for local public authorities accounted for \$2.9 billion in debt outstanding. This represents about 16 percent of all non-New York City local authority debt. For water, sewer and solid waste authorities, revenue debt represented 86 percent of all local authority debt outstanding, or \$1.8 billion.

Conduit Debt

The most common type of debt for local authorities outside New York City is conduit debt, which accounts for \$12.7 billion (71 percent) of all local authority debt. IDAs and LDCs together account for nearly all of this debt (\$12.4 billion). It is often used for economic development projects, where the local authority borrows on behalf of a third party such as a developer, who will be responsible for constructing the project and repaying the debt. In a conduit transaction, the security for the bonds or notes issued by the local authority is the credit or assets of the third party, and the local authority has no obligation to repay the debt beyond the resources provided by that third party.

IDAs issue almost exclusively conduit debt – 99.4 percent of all IDA debt is of this type. During the period examined, they reported \$7.7 billion, nearly two-thirds of all the conduit debt issued by local authorities outside of New York City. This is because IDAs offer access to the municipal bond market for entities seeking to develop projects within a community. IDAs may provide financial assistance to a business through the issuance of taxable or tax-exempt debt to help fund an approved project by a private developer.

Conduit debt accounted for 65 percent of all outstanding LDC and other not-for profit local authority debt. During the period examined, LDCs had \$4.7 billion of conduit debt outstanding, representing 37 percent of total local authority conduit debt.

Although conduit debt is also a major percentage of Urban Renewal and Other Authority debt (24 and 40 percent of each authority type's debt outstanding, respectively), the total amount reported outstanding by local authorities other than IDAs and LDCs (including other not-for-profits) was \$221 million, or less than 2 percent of total local authority conduit debt outstanding.

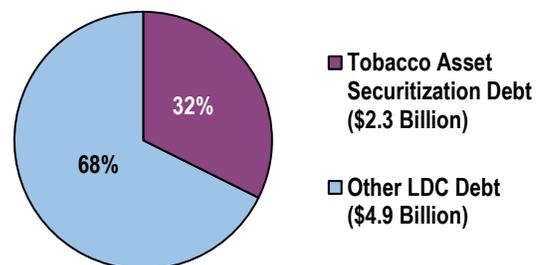
Tobacco Asset Securitization Corporations (TASCs)

In 1998, the four largest domestic tobacco companies entered into an agreement to make on-going payments to 46 states, including New York State, in exchange for the release of all claims these jurisdictions may have against these companies for their citizens' use of tobacco products. New York State split the settlement with the State's counties and New York City.

However, in the face of budget difficulties, in part due to the economic recession, New York City and many counties found themselves looking into ways to receive the revenue from the settlements up front, rather than waiting to realize the payments over many years. As a result, not-for-profit LDCs called Tobacco Asset Securitization Corporations (TASCs) were created to convert all or part of these revenue streams into lump sum payments.

TASC debt accounts for about one third of the total outstanding debt of LDCs and other not-for-profit local authorities outside of New York City (\$2.3 billion).

Tobacco Asset Securitization Debt as a Percentage of LDC Debt



Source: PARIS. Most recent reported data as of August 2014, excludes New York City authorities.

Salaries and Employment

A total of 282 local authorities outside of New York City reported to PARIS as having any staff during the periods examined. In total, these local authorities reported employing 4,268 people, and paying \$182.3 million in total compensation (excluding the value of non-wage items, such as fringe benefits). About 21 percent of local authority employees were not paid by the authority itself, but by another organization. In most cases, local authorities reported no compensation for these staff, but where the authority reimbursed the other organization for salaries, this was reported as compensation. Just over 150 authorities reported financial data to PARIS but did not report any staffing data, indicating either that they did not conduct any business in the reporting year, or that all their business was conducted by uncompensated board members.²³

As with revenues and expenditures, the largest staff and salary amounts were in the 32 reporting water, sewer and solid waste service provision authorities, which have staff responsible for a wide variety of maintenance, service delivery and billing functions. With 2,640 employees, only 14 percent of whom were paid by another entity, these authorities reported spending \$134.2 million on employee salaries and other financial compensation.²⁴ At the other end of the spectrum, 115 LDCs reported employing a relatively low number of employees – 480 in total – of which 45 percent were paid by another entity. LDCs reported paying their own employees \$8.5 million.

Most of the employees (95 percent) paid by local authorities outside of New York City receive salaries and other financial compensation (such as bonuses) totaling less than \$100,000. Eight percent of IDA employees were reported to make \$100,000 or more, although the largest number of these employees (123) were from the water, sewer and solid waste group. Most types of authorities paid the bulk of their employees less than \$50,000. However, water, sewer and solid waste authorities as a group paid more than half of their employees between \$50,000 and \$100,000.

| Number of Employees and Total Compensation by Local Authority Type | | | | | | | | |
|--|---|--|---------------------|--------------------------|-----------------|-------------------|-------------------|-------------------------|
| Type of Local Authority | Number of Authorities Reporting Staffing Data | Total Compensation Paid by Authorities | Number of Employees | | | | | Paid By Another Entity* |
| | | | Total | Total Compensation Range | | | | |
| | | | | \$0 | \$1 to \$49,999 | \$50K to \$99,999 | \$100,000 or More | |
| IDA | 84 | \$11,900,737 | 325 | 67 | 150 | 87 | 21 | 88 |
| LDC | 115 | \$8,515,621 | 480 | 258 | 142 | 71 | 9 | 216 |
| Water, Sewer, Solid Waste | 32 | \$134,202,241 | 2,640 | 235 | 950 | 1,332 | 123 | 370 |
| Urban Renewal Agency | 33 | \$13,856,847 | 343 | 22 | 215 | 96 | 10 | 116 |
| Other Authority | 18 | \$13,786,730 | 480 | 127 | 240 | 92 | 21 | 126 |
| All Types (excluding NYC) | 282 | \$182,262,175 | 4,268 | 709 | 1,697 | 1,678 | 184 | 916 |

Source: PARIS (most recent data available as of August 2014). Employees may be counted more than once if they held more than one job or worked for more than one authority. Total compensation excludes fringe or other non-financial benefits. Numbers may not add due to rounding.

* Includes both employees paid exclusively by the other entity (no compensation shown) and employees paid by another entity in the first instance but where the local authority reimburses that entity with compensation (included in total compensation figures).

Conclusion

New York State is host to many different types of local authorities, with multiple responsibilities. While they play essential roles in facilitating economic development, improving and maintaining infrastructure and providing needed services, there continue to be concerns regarding the perceived lack of accountability and board oversight as well as rising debt levels and uncertainty over whether they are meeting their established mission. Having more than 600 local authorities across the State exacerbates these concerns for the State, local officials and taxpayers as these authorities generally operate without many of the constraints and controls over day-to-day operations required of municipal governments. Individual and multi-unit audits by OSC have helped to shine a light on some specific instances of questionable practices in areas ranging from board member compensation to the selection and results of economic development projects. But clearly more transparency and accountability are needed to understand how local authorities operate and are controlled.

The Office of the State Comptroller continues to advocate for express audit authority over LDCs and other not-for-profit local authorities. Without this, the extent to which these entities are used for improper or inappropriate activities has been difficult to determine. OSC also strongly recommends better reporting requirements for all local authorities. In its annual IDA report, OSC has frequently noted areas where reporting has been inaccurate. Additionally, OSC has put forward legislation to achieve more transparent results. The goal of the legislation is to require: standard applications for IDA projects, cost-benefit analysis on projects under consideration and uniform project agreements, as well as claw back provisions for local tax benefits if goals are not achieved.

Moving forward, OSC is working to issue additional reports in connection with this topic, as part of its local authority series, as well as increase efforts to audit more local authorities, to identify waste, fraud and abuse as well as any practices that put public dollars at risk.

Appendix

| Local Authority Revenues and Expenditures | | | | | |
|---|----------------------------------|------------------------|---------------------|------------------------|---------------------|
| Type of Local Authority | Number of Authorities Reporting* | Revenues | | Expenditures | |
| | | Amount | Percentage of Total | Amount | Percentage of Total |
| Bridge Authority | 1 | \$6,282,606 | 0% | \$7,161,645 | 0% |
| Industrial Development Agency | 108 | \$79,290,526 | 5% | \$75,660,680 | 5% |
| Local Development Corporation | 227 | \$264,165,060 | 17% | \$285,072,843 | 19% |
| Parking Authority | 6 | \$12,393,926 | 1% | \$12,479,081 | 1% |
| Sewer Authority | 2 | \$179,150,539 | 12% | \$204,061,892 | 13% |
| Solid Waste Authority | 11 | \$231,134,183 | 15% | \$223,431,326 | 15% |
| Urban Renewal Agency | 40 | \$101,630,905 | 7% | \$105,706,382 | 7% |
| Water Authority | 22 | \$535,264,846 | 35% | \$497,906,435 | 33% |
| Other Authority | 16 | \$111,747,471 | 7% | \$119,484,030 | 8% |
| Total | 433 | \$1,521,060,061 | 100% | \$1,530,964,312 | 100% |

Source: PARIS. Most recent reported data as of August 2014, excludes New York City authorities.
* Includes 24 authorities reporting no revenues or expenditures.

| Local Authority Debt | | | | | | |
|-------------------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|-------------------------|
| Type of Local Authority | Type of Debt | | | | | Total Year-End Debt |
| | Number Reporting Debt* | General Obligation Debt | Revenue Debt | Conduit Debt** | Other Debt | |
| Bridge Authority | 1 | \$10,105,000 | \$0 | \$0 | \$0 | \$10,105,000 |
| Industrial Development Agency | 105 | \$15,050,768 | \$0 | \$7,749,293,924 | \$33,681,897 | \$7,798,026,589 |
| Local Development Corporation | 121 | \$80,302,555 | \$791,570,980 | \$4,696,425,171 | \$1,693,552,419 | \$7,261,851,125 |
| Parking Authority | 3 | \$174,208 | \$19,535,443 | \$0 | \$0 | \$19,709,651 |
| Sewer Authority | 2 | \$0 | \$185,426,564 | \$0 | \$0 | \$185,426,564 |
| Solid Waste Authority | 10 | \$79,245,434 | \$171,415,004 | \$0 | \$0 | \$250,660,438 |
| Urban Renewal Agency | 14 | \$4,858,824 | \$8,555,000 | \$4,708,000 | \$1,174,010 | \$19,295,834 |
| Water Authority | 18 | \$63,921,140 | \$1,456,168,622 | \$0 | \$150,000,000 | \$1,670,089,762 |
| Other Authority | 11 | \$45,432,201 | \$241,983,000 | \$216,750,000 | \$1,932,822 | \$506,098,023 |
| Total | 285 | \$299,090,131 | \$2,874,654,614 | \$12,667,177,095 | \$1,880,341,148 | \$17,721,262,986 |

Source: PARIS. Most recent reported data as of August 2014, excludes New York City authorities.
* Includes 26 authorities reporting some debt information but no debt outstanding at the end of the fiscal year.
** Includes a small amount of Payment in Lieu of Taxes (PILOT) increment financing.

Appendix

Selected Local Authority Summary Data by County

| County | Active Local Authorities (LAs) | LAs Reporting Financial Data | Revenues | Expenditures | LAs Reporting Year-End Debt | Total Year-End Debt Outstanding | LAs Reporting Having Staff | Number of Staff | Total Compensation |
|--------------|--------------------------------|------------------------------|------------------------|------------------------|-----------------------------|---------------------------------|----------------------------|-----------------|----------------------|
| Albany | 24 | 20 | \$107,412,727 | \$109,624,101 | 16 | \$973,505,655 | 14 | 383 | \$10,152,981 |
| Allegany | 3 | 2 | \$1,027,267 | \$1,063,009 | 2 | \$23,159,841 | 1 | 2 | \$15,000 |
| Broome | 9 | 7 | \$7,383,536 | \$9,439,707 | 3 | \$177,554,592 | 4 | 13 | \$394,252 |
| Cattaraugus | 8 | 6 | \$1,248,521 | \$1,551,140 | 3 | \$36,152,354 | 4 | 10 | \$205,477 |
| Cayuga | 7 | 6 | \$4,638,712 | \$4,729,009 | 6 | \$41,249,594 | 6 | 19 | \$122,133 |
| Chautauqua | 13 | 11 | \$6,437,928 | \$7,293,780 | 3 | \$202,136,146 | 2 | 19 | \$866,289 |
| Chemung | 7 | 5 | \$5,553,792 | \$4,898,613 | 4 | \$71,508,595 | 4 | 15 | \$72,187 |
| Chenango | 4 | 3 | \$1,491,551 | \$557,433 | 2 | \$2,746,093 | 3 | 12 | \$0 |
| Clinton | 6 | 4 | \$616,740 | \$744,586 | 2 | \$56,124,574 | 4 | 11 | \$0 |
| Columbia | 11 | 8 | \$2,045,024 | \$3,121,977 | 5 | \$47,022,620 | 4 | 23 | \$313,728 |
| Cortland | 7 | 3 | \$1,470,431 | \$1,325,296 | 2 | \$11,037,986 | 3 | 8 | \$229,787 |
| Delaware | 3 | 3 | \$13,884,068 | \$13,180,244 | 2 | \$11,807,766 | 1 | 18 | \$882,156 |
| Dutchess | 10 | 8 | \$31,209,417 | \$33,366,656 | 6 | \$730,284,682 | 5 | 43 | \$2,201,986 |
| Erie | 29 | 21 | \$247,362,849 | \$237,849,769 | 17 | \$2,523,112,257 | 14 | 755 | \$32,959,985 |
| Essex | 5 | 3 | \$484,538 | \$620,686 | 2 | \$15,239,274 | 1 | 3 | \$141,564 |
| Franklin | 10 | 6 | \$12,643,123 | \$12,073,231 | 4 | \$72,058,342 | 3 | 47 | \$1,245,835 |
| Fulton | 7 | 2 | \$252,007 | \$298,598 | 1 | \$8,021,726 | 2 | 2 | \$35,305 |
| Genesee | 8 | 5 | \$6,028,983 | \$6,652,490 | 4 | \$42,614,704 | 5 | 32 | \$666,636 |
| Greene | 5 | 4 | \$1,150,350 | \$1,542,385 | 2 | \$12,511,080 | 2 | 5 | \$183,907 |
| Hamilton | 1 | 1 | \$221,166 | \$148,498 | 1 | \$0 | 1 | 2 | \$0 |
| Herkimer | 8 | 3 | \$1,326,544 | \$1,745,723 | 2 | \$51,590,302 | 3 | 7 | \$283,850 |
| Jefferson | 16 | 8 | \$4,151,076 | \$3,904,966 | 4 | \$50,402,376 | 6 | 32 | \$546,239 |
| Lewis | 3 | 2 | \$903,632 | \$900,559 | 2 | \$107,243 | 1 | 4 | \$127,752 |
| Livingston | 5 | 5 | \$3,992,786 | \$4,958,749 | 4 | \$32,814,854 | 4 | 25 | \$694,223 |
| Madison | 7 | 3 | \$594,553 | \$389,774 | 2 | \$242,903,864 | 2 | 6 | \$128,848 |
| Monroe | 26 | 22 | \$155,712,385 | \$138,280,983 | 12 | \$1,974,926,559 | 13 | 411 | \$15,468,999 |
| Montgomery | 7 | 4 | \$9,304,957 | \$9,787,996 | 3 | \$30,775,265 | 4 | 36 | \$1,181,671 |
| Nassau | 31 | 18 | \$209,137,179 | \$255,724,315 | 15 | \$2,121,096,267 | 16 | 234 | \$11,601,458 |
| Niagara | 19 | 13 | \$31,773,648 | \$37,147,993 | 7 | \$186,174,906 | 9 | 139 | \$5,439,158 |
| Oneida | 21 | 13 | \$76,855,215 | \$64,569,376 | 10 | \$333,948,526 | 8 | 216 | \$9,394,115 |
| Onondaga | 21 | 16 | \$96,220,193 | \$94,808,532 | 10 | \$958,361,893 | 8 | 321 | \$16,310,635 |
| Ontario | 13 | 11 | \$5,899,989 | \$6,672,948 | 6 | \$161,981,790 | 9 | 30 | \$505,583 |
| Orange | 25 | 9 | \$4,946,124 | \$4,281,126 | 6 | \$347,476,076 | 7 | 22 | \$522,891 |
| Orleans | 5 | 4 | \$418,048 | \$573,374 | 2 | \$2,126,575 | 2 | 5 | \$181,269 |
| Oswego | 6 | 4 | \$5,952,644 | \$6,288,288 | 2 | \$36,745,910 | 1 | 19 | \$479,040 |
| Otsego | 5 | 3 | \$16,329,358 | \$216,786 | 2 | \$123,090,902 | 1 | 1 | \$0 |
| Putnam | 5 | 3 | \$1,275,465 | \$1,471,539 | 3 | \$45,835,000 | 1 | 4 | \$66,865 |
| Rensselaer | 14 | 10 | \$8,367,545 | \$9,228,186 | 9 | \$604,577,596 | 4 | 15 | \$334,546 |
| Rockland | 19 | 12 | \$57,690,550 | \$58,622,427 | 8 | \$274,565,856 | 6 | 59 | \$3,252,463 |
| Saratoga | 17 | 13 | \$16,260,786 | \$18,668,774 | 9 | \$215,908,162 | 8 | 72 | \$2,273,482 |
| Schenectady | 10 | 6 | \$8,460,808 | \$7,766,135 | 4 | \$173,685,448 | 6 | 14 | \$452,565 |
| Schoharie | 2 | 2 | \$45,533 | \$158,875 | 1 | \$1,405,000 | 1 | 3 | \$29,162 |
| Schuyler | 5 | 3 | \$486,822 | \$605,006 | 3 | \$9,949,704 | 1 | 2 | \$0 |
| Seneca | 5 | 5 | \$1,750,284 | \$1,688,200 | 2 | \$129,823,001 | 1 | 3 | \$222,160 |
| St. Lawrence | 17 | 9 | \$9,386,144 | \$10,241,357 | 3 | \$201,891,919 | 7 | 130 | \$4,274,480 |
| Steuben | 12 | 8 | \$4,627,839 | \$6,354,084 | 5 | \$48,577,940 | 4 | 13 | \$611,611 |
| Suffolk | 29 | 23 | \$256,180,648 | \$263,930,310 | 16 | \$2,372,139,591 | 18 | 703 | \$47,432,477 |
| Sullivan | 10 | 5 | \$1,960,287 | \$1,235,720 | 3 | \$74,996,774 | 4 | 10 | \$91,615 |
| Tioga | 3 | 3 | \$1,598,642 | \$1,539,036 | 2 | \$15,196,649 | 2 | 5 | \$150,232 |
| Tompkins | 11 | 6 | \$4,333,272 | \$3,777,734 | 4 | \$386,580,220 | 3 | 10 | \$503,441 |
| Ulster | 11 | 9 | \$17,745,386 | \$16,348,535 | 6 | \$165,644,881 | 3 | 52 | \$1,583,342 |
| Warren | 12 | 10 | \$2,719,594 | \$1,765,746 | 6 | \$118,011,206 | 5 | 21 | \$237,383 |
| Washington | 2 | 2 | \$1,028,826 | \$814,812 | 1 | \$13,500,000 | 1 | 2 | \$78,260 |
| Wayne | 6 | 5 | \$6,566,438 | \$6,919,736 | 3 | \$22,840,000 | 3 | 38 | \$1,309,564 |
| Westchester | 46 | 26 | \$40,404,995 | \$37,247,886 | 16 | \$1,100,836,638 | 20 | 166 | \$5,478,887 |
| Wyoming | 3 | 3 | \$2,811,917 | \$1,233,790 | 2 | \$11,265,994 | 3 | 8 | \$166,306 |
| Yates | 5 | 4 | \$1,277,220 | \$1,013,728 | 3 | \$21,660,218 | 4 | 8 | \$158,394 |
| Total | 639 | 433 | \$1,521,060,061 | \$1,530,964,312 | 285 | \$17,721,262,986 | 282 | 4,268 | \$182,262,175 |

Source: PARIS (most recent data available as of August 2014), excludes New York City authorities. Employees may be counted more than once if they held more than one job or worked for more than one authority. Total compensation excludes fringe or other non-financial benefits. Numbers may not add due to rounding. Authority counts include 24 authorities reporting no revenues or expenditures and 26 authorities with some debt information, but no debt outstanding at the end of the fiscal year.

Notes

- ¹ OSC's *Public Authorities by the Numbers* report, for example, offers an overview of public authorities in New York State. For the most recently reported fiscal year, State and local authorities in New York reported \$54.3 billion in revenues, \$59.6 billion in expenditures and \$256.8 billion in debt.
- ² Public authority data is self-reported and not verified by the Office of the State Comptroller. For each category presented in this report, the data represents the most recently reported fiscal year for those authorities reporting through PARIS and does not represent a common fiscal year or State fiscal year. Public authorities' fiscal years vary – several match the State fiscal year, which begins on April 1, while others operate on a calendar year basis, among other variations.
- ³ Most local authorities report data to ABO and OSC through the Public Authorities Reporting Information System (PARIS). Housing authorities and OTBs are in this database as entities, but do not report any financial data.
- ⁴ PAAA and PARA divide authorities into two categories: “State authorities” and “local authorities.” In Public Authorities Law Section 2(1), “State authority” is defined as a public authority or public benefit corporation created under New York law whose members are appointed by the Governor or who serve by virtue of holding a civil office of the State. The definition of “local authority” includes public authorities and public benefit corporations created under New York law whose members do not hold civil office of the State, are not appointed by the Governor, or are appointed by the Governor upon recommendation of one or more local governments.
- ⁵ Public Authorities Law Section 2(2).
- ⁶ The ABO has determined that municipal housing authorities are exempt from the reporting requirements of PAAA and PARA, pursuant to Section 7 of Chapter 913 of the Laws of 1957, which makes the Public Authorities Law generally inapplicable to municipal housing authorities.
- ⁷ For more information on IDAs, see the latest OSC IDA annual publication, *Annual Performance Report on New York State's Industrial Development Agencies, Fiscal Year Ending 2012*, www.osc.state.ny.us/localgov/pubs/research/ida_reports/2014/idaperformance.pdf
- ⁸ OSC, *Annual Performance Report on New York State's Industrial Development Agencies, Fiscal Year Ending 2012*. Individual IDA audits may be found at: www.osc.state.ny.us/localgov/audits/ida/index.htm
- ⁹ Not-For-Profit Corporation Law Section 1411(a).
- ¹⁰ OSC, *Municipal Use of Local Development Corporations and Other Private Entities*, April 2011, p. 4. For more information on LDCs, see the ABO 2013 *Annual Report on Public Authorities in New York State*, section on not-for-profit corporations.
- ¹¹ OSC, *Municipal Use of Local Development Corporations and Other Private Entities*, op. cit.
- ¹² Chapter 106 of the Laws of 2014. Land bank corporations are specifically local authorities, per the definition given in the Public Authorities Law Section 2(2)(e), with the ability to give local governments the ability to return vacant, abandoned and tax-delinquent properties to the public tax rolls. Land trusts are private, not-for-profit entities whose mission usually involves the conservation, protection and preservation of natural areas to be enjoyed by the public in perpetuity, although governments can work with privately operated land trusts if a “community preservation fund” is established pursuant to General Municipal Law Section 6-S, which allows a local government to acquire property to serve as parks, recreation areas or open space available to the general public. For more information on land banks, see Article 16 of the Not-for-Profit Corporation Law.
- ¹³ “A.G. Schneiderman Awards \$20 Million To Land Banks Across New York State,” New York State Attorney General's Office, Press Release, October 15, 2014.

Notes

- ¹⁴ See General Municipal Law, Articles 15, 15-A and 15-B.
- ¹⁵ OSC, *Public Authority Board Member Compensation*, (2009-MS-4).
- ¹⁶ See Public Housing Law article 13.
- ¹⁷ See OSC, *New York City Off-Track Betting Corporation: An Assessment of NYC Off-Track Betting Corporation's Financial Condition and Governance* (Report 2008-S-147) (2009); available at: www.osc.state.ny.us/audits/allaudits/093009/08s147.pdf and OSC, *Financial Condition of New York State Regional Off-Track Betting Corporations* (Report 2009-MS-10), available at: www.osc.state.ny.us/localgov/audits/swr/2010/otb/otbglobal.pdf
See also, Office of the New York City Comptroller, *Budget Notes: Handicapping the OTB: The Fiscal Health of New York City's Off-Track Betting Corporation* (July 2006), available at: www.comptroller.nyc.gov/wp-content/uploads/documents/jul24-06budgetnotes.pdf
- ¹⁸ OSC, *Financial Condition of New York State Regional Off-Track Betting Corporations*, (2009-MS-10).
Also see, "Bleeding Cash and Deep in Debt, OTB Files for Bankruptcy Protection," *New York Times*, December 3, 2009 at www.nytimes.com/2009/12/04/nyregion/04otb.html; and A.7301-B/S.5054-A vetoed by the Governor, Veto Message Number 172 in 2012.
- ¹⁹ OSC, *Municipal Use of Local Development Corporations and Other Private Entities*, April 2011, p. 3.
- ²⁰ In this past legislative session, a total of nine urban renewal agencies and 27 IDAs had their enacting statutes repealed due to their inactivity. Previously in 2012, two laws were enacted that dissolved a total of 123 local authorities that were no longer operational based on ABO-drafted legislation. (Chapter 403 of the Laws of 2014; Chapters 373 and 374 of the Laws of 2012.)
- ²¹ See Public Housing Law, Article 13, Sections 400 through 575 for a listing of housing authorities that have been created by the State. This list may not be complete, as housing authorities could also be created through a special act or codified in other laws.
- ²² Of the 433 local authorities outside New York City reporting financial data to PARIS, 24 reported no revenues or expenditures, generally because they were new or had no activity during the year. The 285 authorities reporting debt data included 26 that had some debt activity but no debt outstanding at the end of the fiscal year, while the remaining 148 local authorities reported having no debt activity during the fiscal year and no outstanding debt. The 282 authorities reporting staff and compensation data include only those that reported employing any staff, while the remaining 151 indicated that they employed no staff.
- ²³ Authorities Budget Office, *PARIS Handbook*, pp. 6-7. Available at: www.abo.ny.gov/paris/PARISHandbook2011.pdf
- ²⁴ "Total compensation" does not include the cost of health care, other fringe benefits, or other perquisites, such as use of a business vehicle. Authorities Budget Office, *PARIS Handbook*, pp. 8-9.

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Division of Local Government and School Accountability

110 State Street, 12th floor
Albany, NY 12236

Tel: (518) 474-4037

Fax: (518) 486-6479

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