



Public Authority Employees By the Numbers

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Introduction

State and local public authorities and related entities make up an increasingly large and influential sphere of government in New York State. These entities, 324 of which have been created by the State, 844 by its local governments, and eight by interstate or international acts, employ more than 150,000 people overall, with recent payrolls totaling nearly \$10 billion a year.¹ Collectively, public authorities spend more than \$50 billion annually, and have nearly a quarter of a trillion dollars in debt outstanding.

This report provides an analysis of reported data on the employees of State public authorities. The report focuses on State public authority employees, rather than those employed by entities created by local governments, to provide an overview of this component of the State workforce.² The Office of the State Comptroller separately provides information on local public authorities in periodic reports and audits released throughout the year. Interstate and international authorities are also not included in this report because they generally do not report employee data in the Public Authority Reporting Information System (PARIS).

Included in this report is an overview of the employment levels, compensation, benefits, and categories of employees (such as Executive, Administrative and Clerical, and Operational) at State public authorities. Major findings include the following:

- State public authorities reported more than 104,000 employees. Total compensation for these positions reached almost \$7 billion. (This figure includes the total of actual salary paid plus overtime, bonuses, extra pay and other compensation.) Some 13 percent of these employees received compensation of \$100,000 or more, totaling \$1.76 billion and representing more than 25 percent of total reported compensation.
- The average reported total compensation for all State authority employees was \$66,940, while the average reported total compensation for the 463 employees in the Executive category of employment was \$179,601. The largest reported category of State public authority employees was Operational, which comprised 48,498 employees (nearly half the State public authority workforce), with an average salary of \$58,531.
- The Metropolitan Transportation Authority (MTA) ranks highest in all compensation categories, including total compensation, overtime, extra pay, bonuses, and other compensation, reflecting the magnitude of the authority's

¹ For a list of State and local public authorities maintained in accordance with the requirements of the Public Authorities Reform Act of 2009, visit the Authorities Budget Office (ABO) website at www.abo.ny.gov under the category "Public Authorities Subject to the Act." Due to statutory and regulatory differences, the Office of the State Comptroller and the ABO identify and enumerate authorities somewhat differently. The ABO's list does not identify certain authorities included in the Office of the State Comptroller's count, such as subsidiaries (which ABO includes with the parent authority), inactive authorities, and college auxiliary corporations.

² Reports and audits about local authorities in New York can be found at www.osc.state.ny.us/localgov/index.htm.

staff. However, the MTA is not highest in any of these categories when measured by the average per-employee amounts calculated.

- Of the 44 State public authorities reporting employee data in PARIS, 41 are participating employers in the New York State and Local Retirement System (NYSLRS). In addition, public authorities reported a wide range of employee benefits, including health, life and disability insurance, vacation and sick leave, as well as other benefits, such as authority-sponsored pension plans, 401(k) plans and various deferred compensation plans.

This report is part of a series of studies prepared and issued by the Office of the State Comptroller in an effort to promote public awareness of the significant roles played by public authorities in New York State and of the issues related to their operations and governance.³

³ For more information on public authorities available from the Office of the State Comptroller, including other reports and audits, as well as additional background data and information please visit www.osc.state.ny.us/pubauth/index.htm.

Public Authority Employees by the Numbers

The data on public authority employment cited in this report was submitted by State public authorities through PARIS. PARIS, an electronically accessible system that facilitates more timely data collection and analysis, was created by the Office of the State Comptroller in response to a need for greater accountability and transparency. The system was fully implemented in November 2007 and is jointly managed by the Office of the State Comptroller and the Authorities Budget Office.

The data in PARIS is self-reported by each authority and is not independently 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 in PARIS and does not represent the State fiscal year or any common fiscal year.⁴ Data is reported by public authorities in accordance with categories described in the *PARIS Handbook, A Reference Guide for PARIS Users* and in PARIS.⁵

Since the creation of the Port Authority of New York and New Jersey in 1921 by congressional compact, New York has added more than 1,000 State and local public authorities created or authorized to be created either in State law or as subsidiaries of other authorities. As of October 2013, PARIS identified 324 State entities, 844 local entities (including Industrial Development Authorities and Local Development Corporations, among other entities), and eight interstate or international authorities. Of the 324 State entities, PARIS identifies 103 parent-level State authorities and 221 related subsidiaries. Of these, the data in this report reflects the reporting of employee data in PARIS by 44 State authorities.⁶

Overall Employment

State public authorities reporting through PARIS employed more than 104,000 full-time and part-time employees with total compensation of nearly \$7.0 billion in the

⁴ 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.

⁵ The categorical descriptions in the PARIS Handbook were developed to facilitate reporting compliance by public authorities in PARIS by providing interpretive information with respect to PARIS data fields, and are not necessarily more broadly applicable and do not reflect approval of particular policies or practices by the Office of the State Comptroller. For more information, see www.abo.ny.gov/paris/PARISHandbook2011.pdf.

⁶ This report includes employee data reported by 44 State public authorities in their last fiscal year filing (see Appendix A for a list of the State public authorities included in this report). Of the remaining 280 State-level entities, 214 entities are subsidiaries of other State authorities and the data associated with them are reported with the parent entity. The remaining 66 State authorities that did not report employee data in PARIS include 42 college auxiliary corporations that do not report in PARIS, 13 entities that do not report in PARIS for various other reasons, seven authorities that are inactive but not statutorily dissolved, and four authorities that report in PARIS but do not report employee data. Data from the eight interstate or international authorities, including data from the Port Authority of the State of New York and New Jersey (PANYNJ), is not included in this report, and is currently not available in PARIS. Data from PANYNJ is expected to be reported in PARIS beginning with the next fiscal year.

most recently reported fiscal year. By way of comparison, New York State averaged approximately 260,000 full- and part-time employees in 2012, with a total earned payroll of \$15 billion. This figure includes the State's Executive agencies, Judiciary, Legislature, State University of New York and State-funded positions at the City University of New York. Figure 1 shows the number of full-time and part-time employees at public authorities, and related data.

Figure 1

State Public Authority Basic Employment Data

Total Number of Employees	Full-time	94,423
	Part-time	9,661
	Total	104,084
Number of Employees with Total Compensation of \$100,000 or Greater		14,055
Total Compensation (<i>in millions</i>)		\$6,967

Total Compensation

Public authorities report several components of compensation as part of the Annual Report filing in PARIS. Information about annualized base salary, actual salary paid, overtime, performance bonuses, extra pay and other compensation, as defined in PARIS, is collected.

Total compensation is calculated as the sum of actual salary paid plus overtime, bonuses, extra pay and other compensation. Total compensation for all State public authority employees reached approximately \$7.0 billion for the most recently reported fiscal year.

As shown in Figure 2, State public authorities reported that 14,055 employees, or more than 13 percent of staff, received total compensation of \$100,000 or more. By comparison, 8.1 percent of State employees and 14 percent of New York residents earned as much.⁷ State authorities reported that 12,592 employees received total compensation of between \$100,000 and \$150,000, and 1,463 employees received total compensation exceeding \$150,000.

⁷ U.S. Census Bureau, 2009-2011 American Community Survey Three-Year Estimates, Table S2001. Earnings in the Past 12 Months (in 2011 Inflation-Adjusted Dollars), Office of the State Comptroller.

Figure 2

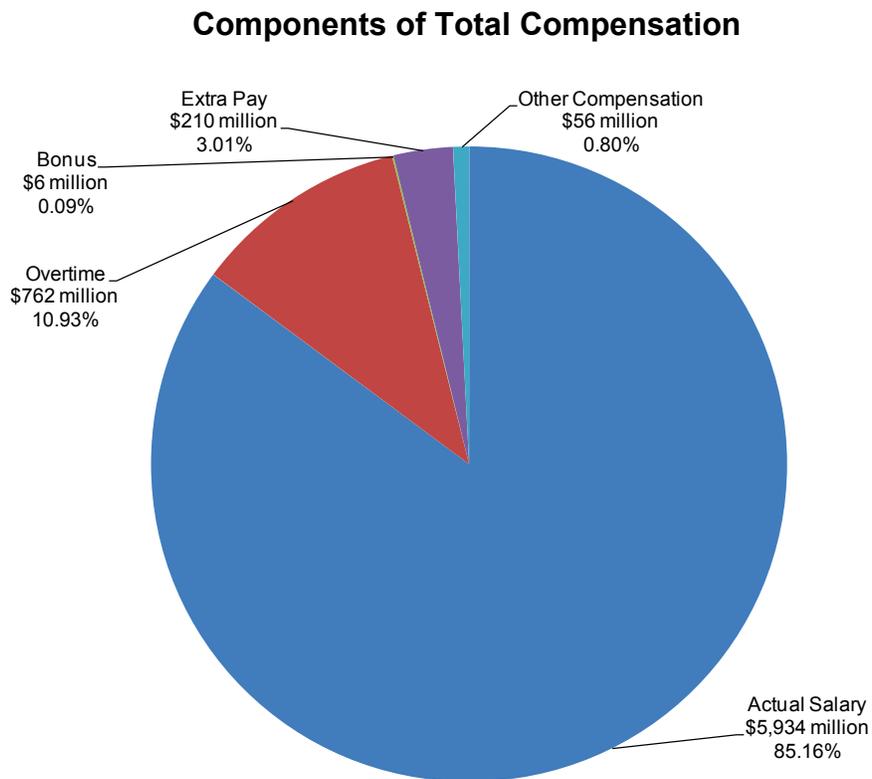
State Public Authority Employee Compensation Data

Compensation Category	Number of Employees	Percentage of Total Employees	Total Compensation <i>(in millions of dollars)</i>	Percentage of Total Compensation
Less than \$50,000	28,595	27.47%	645.65	9.27%
\$50,000 or more but less than \$100,000	61,434	59.02%	4,561.27	65.47%
\$100,000 or Greater	14,055	13.50%	1,760.48	25.27%
Total	104,084		6,967.40	

Note: Totals may not add due to rounding.

The two largest components of total compensation include actual salary and overtime, which together represent more than 96 percent of total compensation. The remaining categories include extra pay, other compensation, and bonuses, which comprise almost 4 percent of the total. Figure 3 shows the components of total compensation at public authorities.

Figure 3



The authorities reporting the highest percentages of employees earning total compensation in excess of \$100,000 are the Nassau Interim Finance Authority (NIFA), the Long Island Power Authority (LIPA) and the New York State Housing Finance Agency (HFA) with 60 percent, 50 percent and 50 percent respectively.⁸ Figure 4 shows the public authorities with the top ten levels of total compensation. These ten authorities comprise more than 96 percent of all State authorities compensation.

Figure 4

Top Ten Public Authorities – Total Compensation

Authority Name	Total Compensation	Number of Employees	% of All State Authorities Total Compensation	% of Authority Operating Expense
Metropolitan Transportation Authority	\$ 5,280,979,581	71,882	75.80%	37.82%
Westchester County Health Care Corporation	280,192,184	3,928	4.02%	32.04%
Nassau Health Care Corporation	273,872,956	4,358	3.93%	53.90%
Roswell Park Cancer Institute Corporation	189,983,083	2,620	2.73%	35.33%
New York State Thruway Authority	189,246,395	4,438	2.72%	24.15%
Erie County Medical Center Corporation	153,848,953	3,436	2.21%	34.11%
Power Authority of the State of New York	146,267,272	1,636	2.10%	6.21%
Niagara Frontier Transportation Authority	81,813,159	1,647	1.17%	32.67%
New York Convention Center Operating Corporation	64,000,719	3,117	0.92%	49.43%
Dormitory Authority of the State of New York	47,851,956	580	0.69%	2.12%
Top 10 Subtotal	\$ 6,708,056,258	97,642	96.28%	30.34%
All Other State Authorities	259,342,612	6,442	3.72%	2.80%
Total All State Authorities	\$ 6,967,398,870	104,084	100.00%	22.21%

Note: Totals may not add due to rounding.

As could be expected, the authorities reporting the highest levels of overall total compensation for the most recently reported fiscal year were those with the largest operational functions, with seven of the top ten related to the provision of health care or transportation services. As shown in Figure 4, these include the MTA, the Westchester County Health Care Corporation (Westchester Health), the Nassau Health Care Corporation (Nassau Health), and the New York State Thruway Authority (Thruway Authority). The largest public power utility in the United States, the Power Authority of the State of New York (NYPA), ranked seventh in the list of State authorities on the basis of total compensation.⁹

The remaining two authorities with the highest reported overall compensation levels are the New York Convention Center Operating Corporation, which operates the Javits Center, and the Dormitory Authority of the State of New York (DASNY), which is one of the largest issuers of municipal bonds in the United States and issues a significant amount of debt on behalf of New York State. Total compensation at these ten large authorities, in all cases except one, represents less than half of the

⁸ For more information on LIPA, see the report *Public Authorities by the Numbers: Long Island Power Authority*, released by the Office of the State Comptroller in October 2012.

⁹ For more information on NYPA, see the report *Public Authorities by the Numbers: Power Authority of the State of New York*, released by the Office of the State Comptroller in August 2013.

authority's operating expenses. The average of reported total compensation as a share of authority operating expenses across all State public authorities was 22 percent.

Average total compensation across all State authorities for the most recently reported fiscal year was \$66,940, as shown in Figure 5. NIFA, a financial oversight entity which employs only Executive, Finance and Legal staff, had the highest average total compensation at \$143,946. LIPA's average total compensation was the second highest at \$107,907.

Figure 5

Top Ten Public Authorities – Average Total Compensation

Authority Name	Average Total Compensation	% Above Overall Average	Number of Employees
Nassau County Interim Finance Authority	\$ 143,946	115.04%	5
Long Island Power Authority	107,907	61.20%	105
New York State Housing Finance Agency	99,687	48.92%	32
Power Authority of the State of New York	89,405	33.56%	1,636
State University Construction Fund	88,620	32.39%	149
United Nations Development Corporation	87,659	30.95%	17
Dormitory Authority of the State of New York	82,503	23.25%	580
New York State Affordable Housing Corporation	80,725	20.59%	44
State of New York Mortgage Agency	76,245	13.90%	95
Metropolitan Transportation Authority	73,467	9.75%	71,882
All State Authorities	66,940		104,084

Note: Totals may not add due to rounding.

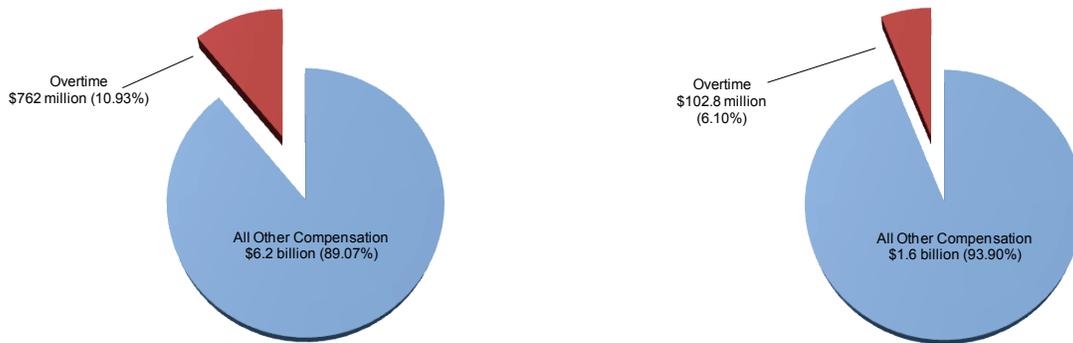
Certain other authorities, such as the Municipal Assistance Corporation for the City of Troy (Troy MAC) and the New York Local Government Assistance Corporation (LGAC), are either staffed through a personal services contract or by employees from State agencies, and show no reported amount for total compensation.

Overtime

Overtime across all State public authorities for the most recently reported fiscal year was \$762 million, or 10.9 percent, of total compensation. MTA employees received more than 86 percent of all overtime paid by State public authorities. It is important to note that the reporting period for several authorities, including the MTA, covers a portion of the Superstorm Sandy recovery period, and the overtime spending may reflect the necessary response to the extraordinary challenges created by the storm. Total reported overtime for State authorities other than the MTA was \$102.8 million. Figure 6 shows the share of overtime relative to all other compensation at State authorities, with and without the MTA.

Figure 6

Overtime as a Share of Total Compensation



All State Authorities

All State Authorities Excluding the MTA

Many of the same authorities that appeared in the top ten for total compensation also rank in the top ten for overtime. Overtime is defined in PARIS as extra cash payments to individuals for hours worked in excess of normal work week hours, including holiday pay. The MTA, the Javits Center and Westchester Health are in the top three, while NYPA and Thruway Authority also rank in the top ten for overtime. As shown in Figure 7, overtime paid at the top ten authorities collectively comprise more than 99 percent of the total overtime paid at State authorities. The Javits Center reported the highest proportion of overtime relative to total operating expenses.

Figure 7

Top Ten Public Authorities – Total Overtime

Authority Name	Total Overtime	Number of Employees Receiving Overtime	% of All State Authorities Overtime	% of Authority Operating Expense
Metropolitan Transportation Authority	\$ 658,990,644	58,015	86.50%	4.72%
New York Convention Center Operating Corporation	21,632,233	2,867	2.84%	16.71%
Westchester County Health Care Corporation	19,346,796	2,902	2.54%	2.21%
Erie County Medical Center Corporation	10,193,096	2,539	1.34%	2.26%
Power Authority of the State of New York	9,747,718	816	1.28%	0.41%
Nassau Health Care Corporation	9,548,195	1,841	1.25%	1.88%
New York State Thruway Authority	9,329,792	3,391	1.22%	1.19%
Niagara Frontier Transportation Authority	7,326,558	1,344	0.96%	2.93%
Capital District Transportation Authority	6,020,642	646	0.79%	6.36%
Roswell Park Cancer Institute Corporation	2,942,490	1,313	0.39%	0.55%
Top 10 Subtotal	\$ 755,078,166	75,674	99.11%	3.79%
All Other State Authorities that Reported Overtime	6,762,072	2,827	0.89%	0.07%
Total All State Authorities that Reported Overtime	\$ 761,840,237	78,501	100.00%	2.56%

Note: Totals may not add due to rounding.

Several of the authorities in the top ten for overtime are operational in nature, such as transportation authorities and hospitals. For all State public authorities in the most recently reported fiscal year, the average per-employee overtime paid among employees receiving overtime payments was \$9,705, as shown in Figure 8.

Figure 8

**Top Ten Public Authorities – Average Overtime
Per Employee Receiving Overtime**

Authority Name	Average Overtime	% Above/Below Overall Average	Number of Employees Receiving Overtime
Power Authority of the State of New York	\$ 11,946	23.09%	816
Metropolitan Transportation Authority	11,359	17.04%	58,015
Capital District Transportation Authority	9,320	-3.97%	646
New York Convention Center Operating Corporation	7,545	-22.25%	2,867
Westchester County Health Care Corporation	6,667	-31.31%	2,902
Niagara Frontier Transportation Authority	5,451	-43.83%	1,344
Nassau Health Care Corporation	5,186	-46.56%	1,841
State of New York Mortgage Agency	4,465	-53.99%	13
Development Authority of the North Country	4,095	-57.81%	32
Rochester-Genesee Regional Transportation Authority	4,057	-58.20%	696
Top 10 Authorities	10,635	9.58%	69,172
All Other State Authorities	2,810	-71.04%	9,329
All State Authorities	\$ 9,705		78,501

Note: Totals may not add due to rounding.

Average overtime for NYPA and the MTA was above the average for all State authorities by 23 percent and 17 percent, respectively. If the MTA is excluded from the calculation, the average overtime paid per employee receiving overtime was \$5,020.

Extra Pay

Another component of compensation is extra pay, which is defined in PARIS as payments made to an individual for things such as unused accrued vacation or personal time, commissions, longevity, incentives for excellent attendance or maintaining proper standing with professional licensure requirements. According to the definition, the terms of extra pay provided to an individual should be clearly defined in collective bargaining or employment contracts.

Figure 9

Top Ten Public Authorities – Total Extra Pay

Authority Name	Total Extra Pay	Number of Employees Receiving Extra Pay	% of All State Authorities Extra Pay	% of Authority Operating Expense
Metropolitan Transportation Authority	\$ 171,967,989	47,586	81.89%	1.23%
Westchester County Health Care Corporation	22,121,064	3,145	10.53%	2.53%
Nassau Health Care Corporation	5,673,093	1,893	2.70%	1.12%
New York State Thruway Authority	3,467,735	2,129	1.65%	0.44%
Erie County Medical Center Corporation	1,837,628	1,133	0.88%	0.41%
Roswell Park Cancer Institute Corporation	1,730,868	636	0.82%	0.32%
Power Authority of the State of New York	718,727	203	0.34%	0.03%
Capital District Transportation Authority	585,240	509	0.28%	0.62%
New York State Bridge Authority	321,702	120	0.15%	0.66%
New York Convention Center Operating Corporation	263,474	244	0.13%	0.20%
Top 10 Subtotal	\$ 208,687,520	57,598	99.38%	1.06%
All Other State Authorities that Reported Extra Pay	1,300,121	560	0.62%	0.03%
Total All State Authorities that Reported Extra Pay	\$ 209,987,640	58,158	100.00%	0.85%

Note: Totals may not add due to rounding.

Total extra pay reported by State public authorities in the most recently reported fiscal year was \$210 million, provided across 26 public authorities to 58,158 employees. Figure 9 shows that the MTA, Westchester Health and Nassau Health reported the highest amounts of extra pay across all State public authorities for the most recently reported fiscal year. Among the employees receiving extra pay, the average amount received per employee was \$3,611, as shown in Figure 10.

Figure 10

Top Ten Public Authorities – Average Extra Pay Per Employee Receiving Extra Pay

Authority Name	Average Extra Pay	% Above/Below Overall Average	Number of Employees Receiving Extra Pay
Nassau County Interim Finance Authority	\$ 11,855	228.33%	4
Westchester County Health Care Corporation	7,034	94.81%	3,145
Housing Trust Fund Corporation	5,114	41.64%	6
Metropolitan Transportation Authority	3,614	0.09%	47,586
Power Authority of the State of New York	3,541	-1.94%	203
Hudson River Park Trust	3,365	-6.80%	44
New York State Housing Finance Agency	3,303	-8.51%	18
Roosevelt Island Operating Corporation	3,207	-11.17%	36
New York State Affordable Housing Corporation	3,028	-16.13%	19
Battery Park City Authority	3,008	-16.70%	44
Top 10 Authorities	3,823	5.89%	51,105
All Other State Authorities	2,068	-42.71%	7,053
All State Authorities	\$ 3,611		58,158

Note: Totals may not add due to rounding.

Bonus Payments

Twelve State public authorities reported providing bonuses to employees, which totaled just over \$6 million for the most recently reported fiscal year, as shown in Figure 11. A bonus is defined in PARIS as a cash payment to an individual that must be linked to the individual meeting clearly defined and measurable performance goals established and approved by the board of directors prior to the start of the fiscal year or detailed in a performance contract approved by the board. According to the definition, the performance goals should reflect accomplishments that exceed the expected job standards of the position.

Figure 11

Top Ten Public Authorities – Total Bonuses Paid

Authority Name	Total Bonus	Number of Employees Receiving Bonuses	% of All State Authorities Bonus	% of Authority Operating Expense
Metropolitan Transportation Authority	\$ 2,244,369	895	37.08%	0.02%
Roswell Park Cancer Institute Corporation	1,616,790	60	26.71%	0.30%
Westchester County Health Care Corporation	940,338	13	15.53%	0.11%
Rochester-Genesee Regional Transportation Authority	584,797	336	9.66%	0.62%
Niagara Frontier Transportation Authority	354,313	552	5.85%	0.14%
Erie County Medical Center Corporation	245,381	61	4.05%	0.05%
Central New York Regional Transportation Authority	57,960	122	0.96%	0.07%
State of New York Mortgage Agency	4,600	10	0.08%	0.01%
Ogdensburg Bridge and Port Authority	2,120	9	0.04%	0.03%
New York State Housing Finance Agency	1,840	4	0.03%	0.00%
Top 10 Subtotal	\$ 6,052,507	2,062	99.99%	0.04%
All Other State Authorities that Reported Bonuses	705	4	0.01%	0.00%
Total All State Authorities that Reported Bonuses	\$ 6,053,212	2,066	100.00%	0.04%

Note: Totals may not add due to rounding.

In total, 2,066 employees, or just under 2 percent of all State public authority employees, were reported to have received a bonus payment. However, nearly 100 percent of the total amount of bonuses provided occurred within the top ten authorities that provided bonuses, with nearly 80 percent of the total coming from just three authorities – the MTA, the Roswell Park Cancer Institute (Roswell Park), and Westchester Health.

The highest single bonus amount reported was paid by Westchester Health (\$339,663). However, other significant amounts were reported by Roswell Park, the Rochester-Genesee Regional Transportation Authority (RGRTA), Erie County Medical Center Corporation (ECMC) and the MTA, which reported as their highest individual bonus payments \$146,962, \$42,208, \$20,000 and \$10,000, respectively. The overall average bonus among authority employees receiving bonuses was \$2,930, while Westchester Health reported the highest average bonus level of \$72,334, as shown in Figure 12.

Figure 12

**Top Ten Public Authorities – Average Bonus
Per Employee Receiving Bonuses**

Authority Name	Average Bonus	% Above/Below Overall Average	Number of Employees Receiving Bonuses
Westchester County Health Care Corporation	\$ 72,334	2,368.80%	13
Roswell Park Cancer Institute Corporation	26,947	819.70%	60
Erie County Medical Center Corporation	4,023	37.30%	61
Metropolitan Transportation Authority	2,508	-14.41%	895
Rochester-Genesee Regional Transportation Authority	1,740	-40.60%	336
Niagara Frontier Transportation Authority	642	-78.09%	552
Central New York Regional Transportation Authority	475	-83.79%	122
State of New York Mortgage Agency	460	-84.30%	10
New York State Housing Finance Agency	460	-84.30%	4
Ogdensburg Bridge and Port Authority	236	-91.96%	9
Top 10 Authorities	2,935	0.18%	2,062
All Other State Authorities	176	-93.98%	4
All State Authorities	\$ 2,930		2,066

Note: Totals may not add due to rounding.

Other Compensation

Other compensation is also included in the calculation of total compensation in PARIS. Other compensation is defined as allowances, reimbursements for authorized expenses, or other forms of taxable income not included in one of the categories previously discussed, which could include payroll adjustments.

Figure 13

Top Ten Public Authorities – Total Other Compensation

Authority Name	Total Other Compensation	Employees Receiving Other Compensation	% of All State Authorities Other Compensation	% of Authority Operating Expense
Metropolitan Transportation Authority	\$ 25,551,662	53,447	45.73%	0.18%
Nassau Health Care Corporation	19,760,488	3,021	35.37%	3.89%
Erie County Medical Center Corporation	4,256,803	2,117	7.62%	0.94%
New York State Thruway Authority	2,606,707	3,620	4.67%	0.33%
Roswell Park Cancer Institute Corporation	1,101,701	235	1.97%	0.20%
Power Authority of the State of New York	806,262	1,594	1.44%	0.03%
Westchester County Health Care Corporation	713,378	774	1.28%	0.08%
New York State Urban Development Corporation	296,738	96	0.53%	0.04%
Long Island Power Authority	209,266	6	0.37%	0.01%
Central New York Regional Transportation Authority	181,582	463	0.32%	0.21%
Top 10 Subtotal	\$ 55,484,588	65,373	99.30%	0.23%
All Other State Authorities that Reported Other Compensation	388,820	456	0.70%	0.01%
Total All State Authorities that Reported Other Compensation	\$ 55,873,408	65,829	100.00%	0.20%

Note: Totals may not add due to rounding.

Total other compensation reported by State public authorities in the most recently reported fiscal year was \$56 million, as shown in Figure 13. The State authorities reporting the highest amounts of other compensation include the MTA, Nassau Health and ECMC. Figure 14 shows that, among the authorities reporting other compensation, the average amount per employee receiving other compensation was \$849.

Figure 14

**Top Ten Public Authorities – Average Other Compensation
Per Employee Receiving Other Compensation**

Authority Name	Average Other Compensation	% Above/Below Overall Average	Number of Employees Receiving Other Compensation
Long Island Power Authority	\$ 34,878	4,009.22%	6
Environmental Facilities Corporation	7,634	799.38%	3
Nassau Health Care Corporation	6,541	670.65%	3,021
Capital District Transportation Authority	5,900	595.13%	1
United Nations Development Corporation	4,800	465.53%	1
Roswell Park Cancer Institute Corporation	4,688	452.34%	235
New York State Urban Development Corporation	3,091	264.18%	96
Development Authority of the North Country	2,465	190.43%	44
Erie County Medical Center Corporation	2,011	136.91%	2,117
New York Wine/Grape Foundation	1,744	105.53%	6
Top 10 Authorities	4,661	449.20%	5,530
All Other State Authorities	499	-41.20%	60,299
All State Authorities	\$ 849		65,829

Note: Totals may not add due to rounding.

Employee Benefits

In addition to data on compensation and employment, PARIS collects data regarding benefits provided to public authority employees and board members. Additional data regarding specific benefits offered has been gathered from the information provided, if any, in the authorities' audited financial statements.

State public authorities offer their employees benefit packages which may include access to health insurance coverage, life and disability insurance, vacation and sick leave and other benefits. In addition, State public authorities provide access to a variety of retirement and post-employment benefits. Of the authorities included in this report, 41 are participating employers in the New York State and Local Retirement System (NYSLRS). Employees of these public authorities are offered participation in the NYSLRS defined benefit pension system, just as New York State agency employees are. Some other post-retirement benefit programs offered include authority-sponsored pension plans, 401(k) plans, various deferred compensation plans and certain health and life insurance benefit plans for eligible retired employees and their dependents.

Authorities that offer participation in authority-sponsored pension plans and 401(k) plans include the MTA and the Battery Park City Authority. Other deferred compensation plans are offered by several authorities, including the Capital District Transportation Authority and NYPA. Post-retirement health and/or life insurance benefits are also offered by several State authorities, including NYPA and the Niagara Frontier Transportation Authority.

State public authorities also provide information in PARIS on benefits provided to highly compensated staff and to board members. Certain benefits which are provided to authority staff with an annual base salary of \$100,000 or more, but are not also made available to all staff, are reported in PARIS. In addition, State public authorities must report any of these same benefits that are provided to board members.

Twenty-five State public authorities reported providing some level of benefits to 5,656 highly compensated staff. The types of benefits provided include payment for unused leave, severance, club memberships, corporate credit cards, automobile, transportation and housing allowances, spouse and dependent life insurance, tuition assistance and multi-year employment contracts. Two State public authorities, Roswell Park and United Nations Development Corporation, reported providing benefits categorized as "other" and described as TIAA-CREF and TIAA-SRA retirement accounts, an undisclosed "executive incentive" and access to a parking garage.

Of the 25 authorities which report providing benefits to highly compensated staff, the benefits most commonly offered included corporate credit cards, car

allowances, payment for unused leave and multi-year employment contracts. The benefits received by the highest number of staff include payment for unused leave, tuition assistance, other (TIAA-CREF/TIAA-SRA) and multi-year employment contracts. Several State public authorities reported providing some type of transportation benefit, such as bus passes, to members of the board of directors.

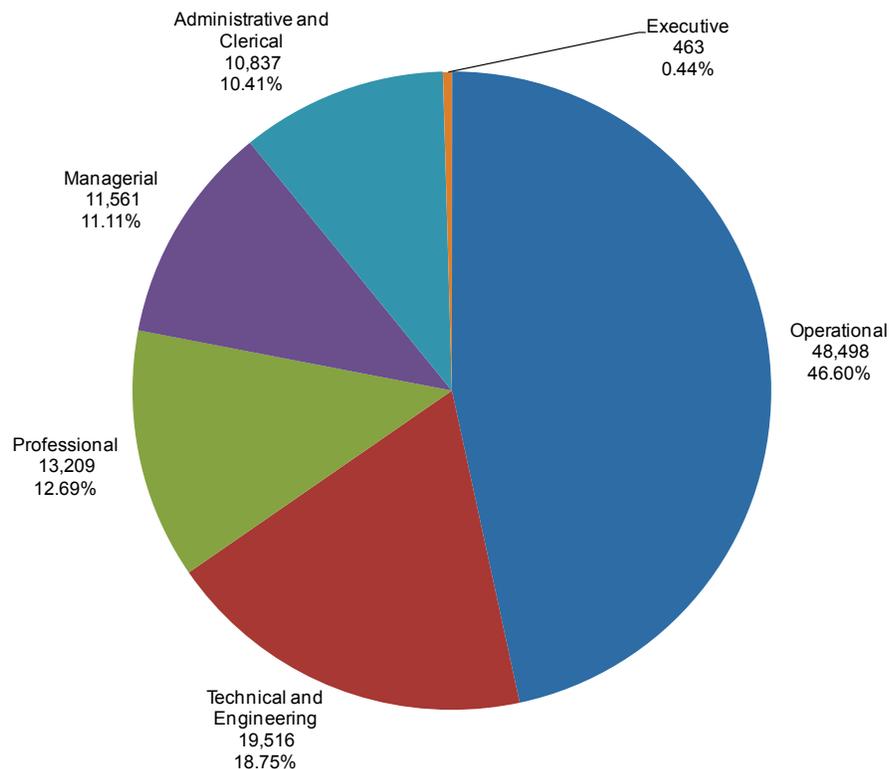
Categories of Job Titles

Job titles across State public authorities vary with the type of work the authority is mandated to accomplish. State public authorities report a wide range of job titles in six categories in PARIS. These categories include: Executive; Professional; Technical and Engineering; Managerial; Administrative and Clerical; and Operational. The distribution of titles across these groups is largely driven by the mission and day-to-day operations of the authority.

As shown in Figure 15, overall, slightly more than 78 percent of all State public authority employees fall within three categories: Operational; Technical and Engineering; and Professional. Compensation for employees within these three categories represents nearly 76 percent of the total reported compensation for State public authorities. Executive and Managerial staff comprise nearly 12 percent of the reported public authority workforce, reflecting 17 percent of total public authority compensation, with Administrative and Clerical staff representing the remainder of the employees, at just over 10 percent of the total, reflecting 7 percent of total compensation.

Figure 15

**State Public Authority Employees by Category –
Number of Employees and Share of Total**



State public authorities reported the largest number of employees in the Operational category, representing almost half of their reported workforce, with compensation of Operational employees reflecting nearly 41 percent of total public authority compensation. The second largest category of public authority employment was Technical and Engineering, reflecting almost 19 percent of the authorities' staff and nearly 21 percent of total compensation, followed by Professional staff, representing almost 13 percent of the authorities' employment and more than 14 percent of compensation.

Figure 16 provides a summary of the number of employees by job title category, as well as average compensation, total compensation, and percent of total compensation for each.

Figure 16

Compensation by Job Title Category

Job Title Category	Number of Employees	Average Compensation	Total Compensation	% of Total Compensation
Operational	48,498	\$ 58,531	\$ 2,838,618,077	40.74%
Technical and Engineering	19,516	74,870	1,461,162,616	20.97%
Professional	13,209	74,957	990,104,774	14.21%
Managerial	11,561	95,237	1,101,034,472	15.80%
Administrative and Clerical	10,837	45,522	493,323,721	7.08%
Executive	463	179,601	83,155,211	1.19%
All Categories	104,084	\$ 66,940	\$ 6,967,398,870	

Note: Totals may not add due to rounding.

Operational

The Operational category, the largest group of employees reported by State public authorities in the most recently reported fiscal year, comprises 48,498 employees, or almost 47 percent of total employees. Job titles in this group include Security Guard, Bus Operator, Mechanic, Nurse's Aide and Maintenance Worker. Total compensation for this group exceeded \$2.8 billion. The average total compensation for employees within this category was \$58,531.

State public authorities reporting the highest percentage of employees categorized as Operational include the Javits Center with 95 percent, the Olympic Regional Development Authority (ORDA) with 95 percent and the Ogdensburg Bridge and Port Authority with 91 percent. Those State authorities reporting the highest number of Operational staff include the MTA with 32,943, Nassau Health with 3,447 and the Javits Center with 2,961.

Technical and Engineering

The Technical and Engineering category comprises 19,516 employees, or nearly 19 percent of total employees as reported by State public authorities in the most recently reported fiscal year. Job titles such as Maintenance Mechanic, Plumber, Train Operator, Surgical Technician and Civil Engineer were reported in this group. Total compensation reported for these employees by State public authorities was nearly \$1.5 billion. The average total compensation for employees within this category was \$74,870.

The Niagara Frontier Transportation Authority (NFTA), the MTA and the Development Authority of the North Country reported the highest percentage of employees categorized as Technical and Engineering with 26 percent, 25 percent and 22 percent, respectively. Those State authorities reporting the highest number of Technical and Engineering staff include the MTA with 17,691, NFTA with 425 and Roswell Park with 363.

Professional

State public authorities reported 13,209 employees, or nearly 13 percent of total employees, in the Professional group in the most recently reported fiscal year. Job titles reported in this group include Physician, Auditor, Analyst, Accountant and Payroll Administrator, while total compensation in the Professional category totaled \$990.1 million. The average total compensation for employees in this category was \$74,957.

State public authorities reporting the highest percentage of employees categorized as Professional include the New York State Energy Research and Development Authority (NYSERDA) with 75 percent, the New York State Urban Development Corporation (Empire State Development) with 63 percent and Westchester Health with 63 percent. Those State authorities reporting the highest number of Professional staff include the MTA with 4,575, Westchester Health with 2,479 and ECOM with 2,161.

Managerial

The Managerial category, as reported by State public authorities in the most recently reported fiscal year, comprises 11,561 employees, or 11 percent of total employees. Reported job titles in this group include Director of Finance and Operations, Maintenance Supervisor, Budget Manager and Procurement Manager. State public authorities reported more than \$1.1 billion in total compensation for employees categorized as Managerial. The average total compensation for employees within this category was \$95,237.

NIFA, LIPA, and Troy MAC reported the highest percentage of employees categorized as Managerial with 100 percent, 52 percent and 50 percent, respectively. Two of these entities, NIFA and Troy MAC, were created to provide fiscal oversight to municipalities facing severe fiscal stress and are structured to perform executive functions primarily. For entities such as these, the staff is generally reported as either Managerial or Executive. LIPA was created to manage the provision of electric energy on Long Island, and accomplishes this function largely through a series of contractual relationships with various entities. Those State authorities reporting the highest number of Managerial staff include the MTA with 10,420, NYPA with 229 and Roswell Park with 109.

Administrative and Clerical

State public authorities reported 10,837 employees, or 10 percent of total employees, in the Administrative and Clerical category in the most recently reported fiscal year. Job titles such as Clerk, Accounting Assistant, Administrative Assistant and Hospital Aide were reported in this group. Total compensation reported for the Administrative and Clerical group was just over \$493.3 million. The average total compensation for employees within this category was \$45,522.

State public authorities reporting the highest percentage of employees categorized as Administrative and Clerical include the New York Wine/Grape Foundation with 67 percent, the Erie County Fiscal Stability Authority with 60 percent and the New York State Thoroughbred Breeding and Development Fund with 60 percent. Those State authorities reporting the highest number of Administrative and Clerical staff include the MTA with 6,109, the Thruway Authority with 1,890 and ECMC with 541.

Executive

In the Executive category, State public authorities reported a total of 463 employees, or less than one half of one percent of total employees. The Executive group includes job titles such as Chief Executive Officer, President, Vice President, Executive Director and General Manager. Total compensation reported for this category of employees totaled \$83.2 million. The average total compensation for employees within this category was \$179,601.

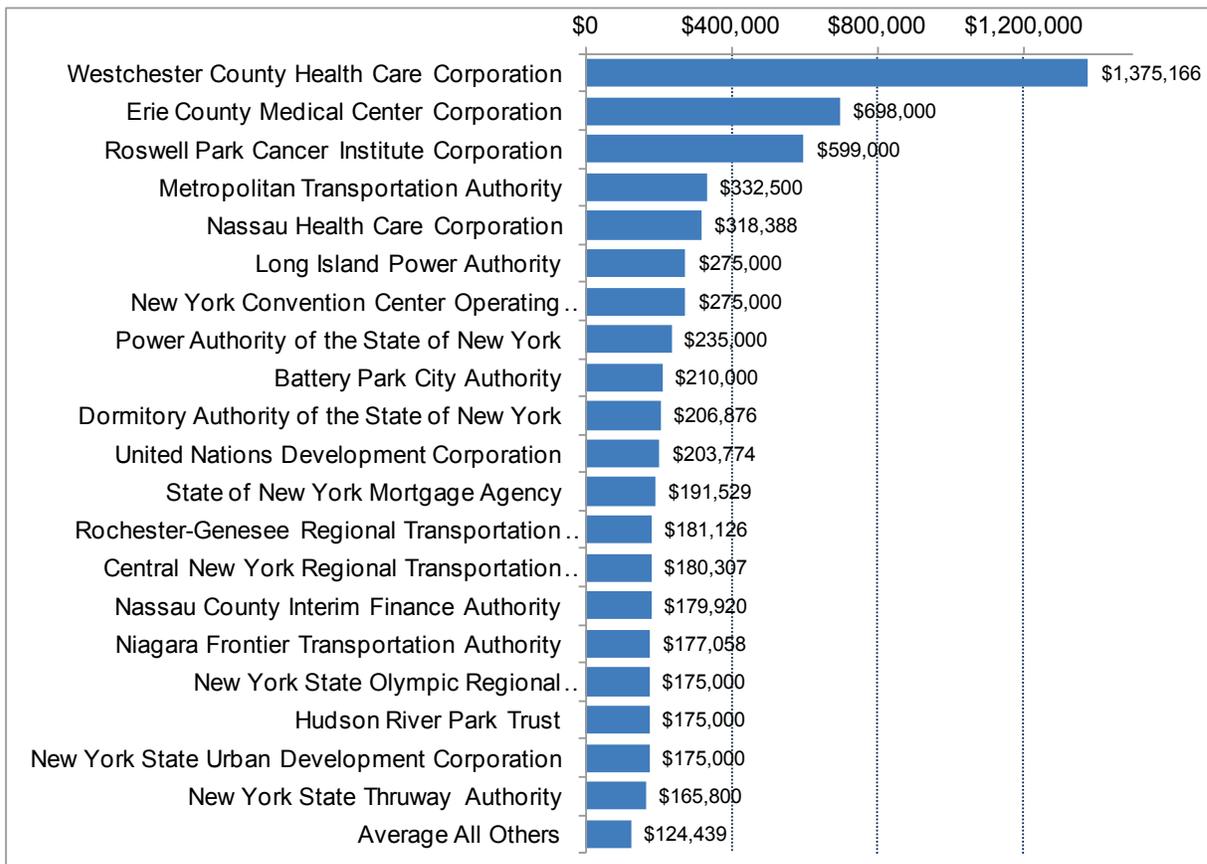
Excluding authorities with reported data which result in misleadingly high percentages of Executive staff, such as those staffed through a personal services contract or with employees from State agencies, public authorities reporting the highest percentages of employees categorized as Executive include the Hudson River-Black River Regulating District with 21 percent, the Buffalo Fiscal Stability Authority with 20 percent, and the Erie County Fiscal Stability Authority with 20 percent.

Executive Compensation

The reported annual base salaries (which represents the largest component of total compensation) provided to the top Executive position within each State public authority totaled \$8.9 million in the most recently reported fiscal year. The annual base salary for the top Executive position within each authority ranged from \$84,213 to \$1,375,166. Figure 17 identifies the top 20 public authorities with the highest level of reported Executive annual base salary.¹⁰ The average Executive annual base salary for this group of authorities was \$316,472, while the average Executive compensation for all other authorities was \$124,439.

Figure 17

Annual Base Salaries of Top Executive Position



¹⁰ This figure includes data for the top executives of 41 of the 44 State authorities cited in this report. Data was not included for Troy MAC, which is staffed through a personal services contract, and LGAC which is staffed by State agency employees. Data was also not included for the Housing Trust Fund Corporation as the Chief Executive Officer data was not reported.

Those receiving more than \$200,000 comprised 27 percent of those in the top Executive position, with reported annual base salaries of \$4.7 million. More than half, or 66 percent, of top public authority executives received between \$100,000 and \$200,000, representing annual base salaries totaling \$3.9 million. Those receiving less than \$100,000 accounted for 7 percent of Executives, with total annual base salaries of \$266,623.

Conclusion

Public authorities in New York fulfill a wide range of important functions. Through the Public Authorities Accountability Act of 2005 and the Public Authorities Reform Act of 2009, New York State has enhanced its oversight of the State's public authorities. The Office of the State Comptroller's "By the Numbers" reports draw on data made available through these reforms. However, many aspects of public authority operations remain relatively free of scrutiny, and therefore insulated from public discussion.

By their nature, authorities are discrete entities with limited central oversight of their day-to-day operations in comparison to State agencies. Furthermore, many of the independent checks and balances in place for State agencies do not apply to public authorities. While this autonomous structure may have arisen, in part, from a desire for expediency, it has contributed to an environment that often lacks adequate controls, transparency and accountability.

In recent years, New York State has sought to restrain State agency spending and increase efficiency through a variety of measures. However, because public authorities operate largely outside the State Budget and other State controls, they have not been subject to the same constraints that have been imposed in other areas of State spending. The public authority employee data reported through PARIS shows that authorities and their boards have created compensation and benefit structures -- including those for employees at the highest compensation levels -- that vary widely among authorities and, in some cases, from those for State employees. Such information may be useful to State policy makers as they assess whether New York's public authorities are meeting their public missions cost-effectively.

Given the independent nature of New York's public authorities and lack of centralized control over many spending decisions, the highest levels of transparency and accountability are essential. The Office of the State Comptroller will continue to provide periodic profiles of individual authorities and report on issues affecting authorities generally, in order to keep the public and State policy makers informed.

Appendix

Public Authorities Reporting Employee Data

Authority Name	Fiscal Year End
Agriculture and New York State Horse Breeding Development Fund	December 31, 2012
Albany Pine Bush Preserve Commission	March 31, 2013
Albany Port District Commission	December 31, 2012
Battery Park City Authority	October 31, 2012
Buffalo Fiscal Stability Authority	June 30, 2012
Capital District Transportation Authority	March 31, 2012
Central New York Regional Transportation Authority	March 31, 2013
Development Authority of the North Country	March 31, 2013
Dormitory Authority of the State of New York	March 31, 2013
Environmental Facilities Corporation	March 31, 2013
Erie County Fiscal Stability Authority	December 31, 2012
Erie County Medical Center Corporation	December 31, 2012
Housing Trust Fund Corporation	March 31, 2013
Hudson River Park Trust	March 31, 2013
Hudson River-Black River Regulating District	June 30, 2012
Long Island Power Authority	December 31, 2012
Metropolitan Transportation Authority	December 31, 2012
Municipal Assistance Corporation for the City of Troy	December 31, 2011
Nassau County Interim Finance Authority	December 31, 2012
Nassau Health Care Corporation	December 31, 2012
Natural Heritage Trust	March 31, 2013
Nelson A. Rockefeller Empire State Plaza Performing Arts Center Operating Corporation	March 31, 2013
New York Convention Center Operating Corporation	March 31, 2013
New York Local Government Assistance Corporation	March 31, 2013
New York State Affordable Housing Corporation	March 31, 2013
New York State Bridge Authority	December 31, 2012
New York State Energy Research and Development Authority	March 31, 2013
New York State Housing Finance Agency	October 31, 2012
New York State Olympic Regional Development Authority	March 31, 2013
New York State Thoroughbred Breeding Development Fund	December 31, 2012
New York State Thruway Authority	December 31, 2012
New York State Urban Development Corporation	March 31, 2013
New York Wine/Grape Foundation	March 31, 2013
Niagara Frontier Transportation Authority	March 31, 2013
Ogdensburg Bridge and Port Authority	March 31, 2013
Port of Oswego Authority	March 31, 2013
Power Authority of the State of New York	December 31, 2012
Rochester-Genesee Regional Transportation Authority	March 31, 2013
Roosevelt Island Operating Corporation	March 31, 2013
Roswell Park Cancer Institute Corporation	March 31, 2013
State of New York Mortgage Agency	October 31, 2012
State University Construction Fund	March 31, 2012
United Nations Development Corporation	December 31, 2012
Westchester County Health Care Corporation	December 31, 2012