



Pine Bush Central School District Budgeting Practices and Transportation Cost Savings

Report of Examination

Period Covered:

July 1, 2011 — July 23, 2012

2012M-238



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

March 2013

Dear School District Officials:

A top priority of the Office of the State Comptroller is to help school district officials manage their districts efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support district operations. The Comptroller oversees the fiscal affairs of districts statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving district operations and Board of Education governance. Audits also can identify strategies to reduce district costs and to strengthen controls intended to safeguard district assets.

Following is a report of our audit of the Pine Bush Central School District, entitled Budgeting Practices and Transportation Cost Savings. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations are resources for district officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*



State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

The Pine Bush Central School District (District) is located in the Towns of Crawford, Gardiner, Mamakating, Montgomery, Mount Hope, Shawangunk, and Wallkill in Orange, Sullivan, and Ulster Counties. The District is governed by the Board of Education (Board), which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are seven schools – four elementary schools, two middle schools, and one high school – in operation within the District, with approximately 5,760 students and 970 employees. The District's expenditures for the 2011-12 fiscal year were \$94.6 million, which were funded primarily with State aid and real property taxes.

Scope and Objective

The objective of our audit was to examine the District's fund balance and identify opportunities for cost savings in transportation for the period July 1, 2011 through July 23, 2012. We extended the scope for our review of fund balance to cover the period from July 1, 2009 through July 23, 2012. Our audit addressed the following related questions:

- Is the Board maintaining reasonable fund balance levels?
- Has the Board ensured that the District's transportation services are operated in a cost-effective manner?

Audit Results

The Board and District officials routinely overestimated expenditures in the District's annual budget. Total expenditures were overestimated by approximately \$4.8 million in the 2009-10 fiscal year and \$3.6 million in both the 2010-11 and 2011-12 fiscal years. As a result, the District's unexpended surplus funds¹ increased from approximately \$4 million at June 30, 2010 to \$6.8 million at June 30,

¹ The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, and unrestricted (comprising committed, assigned, and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011, and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

2011, and to \$8.9 million at June 30, 2012. The District's unexpended surplus fund balance at June 30, 2012 exceeded the limit set by Real Property Tax Law by over \$4.8 million. Accumulating funds in excess of what are needed to fund operations places an unnecessary burden on District taxpayers.

We evaluated the regular elementary, middle, and high school bus runs and calculated the total capacity based on the number of buses assigned to those routes and the average number of students actually riding these buses. The District had excess capacity on 124 of the 210 routes reviewed.² We compared these routes to determine if any potentially could be combined to reduce the number of buses used by the District and identified six routes which potentially could be reduced to three routes. We estimate that by eliminating these three bus routes, the District could potentially save over \$130,000 per year.

Comments of District Officials

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with the findings in the report and indicated they have initiated, or plan to initiate, corrective action.

² We determined the number of routes with excess capacity by identifying all routes with buses running at less than 60 percent of capacity.

Introduction

Background

The Pine Bush Central School District (District) is located in the Towns of Crawford, Gardiner, Mamakating, Montgomery, Mount Hope, Shawangunk, and Wallkill in Orange, Sullivan, and Ulster Counties. The District is governed by the Board of Education (Board), which comprises seven elected members. The Board is responsible for the general management and control of the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the chief executive officer of the District and is responsible, along with other administrative staff, for the day-to-day management of the District under the direction of the Board.

There are seven schools – four elementary schools, two middle schools, and one high school – in operation within the District, with approximately 5,760 students and 970 employees. The District's expenditures for the 2011-12 fiscal year were \$94.6 million, which were funded primarily with State aid and real property taxes.

Objective

The objective of our audit was to examine the District's fund balance and identify opportunities for cost savings in transportation. Our audit addressed the following related questions:

- Is the Board maintaining reasonable fund balance levels?
- Has the Board ensured that the District's transportation services are operated in a cost-effective manner?

Scope and Methodology

We examined the District's fund balance and transportation costs and operations for the period July 1, 2011 to July 23, 2012. We extended the scope for our review and analysis of fund balance to July 1, 2009.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

Comments of District Officials and Corrective Action

The results of our audit and recommendations have been discussed with District officials and their comments, which appear in Appendix A, have been considered in preparing this report. District officials generally agreed with the findings in the report and indicated they have initiated, or plan to initiate, corrective action.

The Board has the responsibility to initiate corrective action. Pursuant to Section 35 of the General Municipal Law, Section 2116-a (3)(c)

of the Education Law and Section 170.12 of the regulations of the Commissioner of Education, a written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, with a copy forwarded to the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The Board should make the CAP available for public review in the District Clerk's office.

Budgeting Practices

A school district's financial condition affects its ability to provide educational services to students. The responsibility for effective financial planning and management of the District rests with the Board, Superintendent and Assistant Superintendent for Administrative Services (Assistant Superintendent). It is imperative for Board members to maintain the District's financial condition by developing structurally balanced budgets that are based on accurate financial information and include reasonable estimates of expenditures, revenues, and available fund balance.³ Budgets should accurately depict the District's financial activity.

Because the budget is such a key instrument in the day-to-day operations of the District, it is essential that it is properly constructed. Underestimating revenues and/or overestimating expenditures could result in the collection of more real property taxes than necessary. In addition, Real Property Tax Law (RPTL) requires unexpended surplus funds to be no more than 4 percent of the next fiscal year's budget.

The Board and District officials routinely overestimated expenditures in the District's annual budget. Total expenditures were overestimated by approximately \$4.8 million in the 2009-10 fiscal year and \$3.6 million in both the 2010-11 and 2011-12 fiscal years. As a result, the District's unexpended surplus funds increased from approximately \$4 million at June 30, 2010 to \$6.8 million at June 30, 2011, and to \$8.9 million at June 30, 2012. The District's unexpended surplus fund balance at June 30, 2012 exceeded the limit set by RPTL by over \$4.8 million. Accumulating funds in excess of what are needed to fund operations places an unnecessary burden on District taxpayers.

Overestimated Expenditures

The Superintendent and Board must ensure that budgets are prepared based on realistic projections and estimates. Budgeting practices which result in the retention of fund balance in excess of the amount allowed by law place an unnecessary burden on District taxpayers.

³ The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, and unrestricted (comprising committed, assigned, and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011, and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

The Board and District officials routinely overestimated expenditures in the District’s annual budget. Total expenditures were overestimated by approximately \$4.8 million in the 2009-10 fiscal year and \$3.6 million in both the 2010-11 and 2011-12 fiscal years. The primary overestimated expenditures were for contract transportation and employee health insurance, as illustrated in Table 1.

Table 1: Overestimated Budget Items			
Hospital and Medical (Dental) Insurance, Employee Benefits			
Fiscal Year	Budget	Actual	Excess
2009-10	\$9,724,665	\$8,361,416	\$1,363,249
2010-11	\$9,960,777	\$8,664,156	\$1,296,621
2011-12	\$10,334,664	\$9,129,476	\$1,205,188
Contract Transportation			
Fiscal Year	Budget	Actual	Excess
2009-10	\$8,191,657	\$7,657,968	\$533,689
2010-11	\$8,311,612	\$8,060,591	\$251,021
2011-12	\$8,249,620	\$7,828,188	\$421,432

Budgeted health insurance costs exceeded the actual amounts expended by over \$1.2 million in each of the three years reviewed. During the same period, the amount budgeted for contract transportation exceeded the actual costs between \$250,000 and \$530,000.

The Assistant Superintendent told us that the District receives estimates⁴ from the insurance carrier early in the budget process and does not receive the actual insurance rate until the beginning of the new fiscal year. Therefore, the District uses a conservative estimate of the potential rate when preparing the budget. However, had District officials considered prior years’ actual health insurance costs, the District could have arrived at a more reasonable estimate for health insurance costs.

The Assistant Superintendent also told us that she did not know the consumer price index increase – which the transportation costs increase is based on – at the time she prepared the budget, so District officials based the transportation costs increase on their best guess. However, District officials did not adequately consider the prior year’s actual expenditures. Had the District estimated transportation

⁴ The District’s insurance rates are effective from January through December of each year. The Assistant Superintendent receives estimates from the insurance company in October for the rates to be used the following school year. For example, in October 2011, she received an estimate for the rates that would be in effect during the 2011-12 and 2012-13 fiscal years.

costs based on actual results of operations, the budget estimates would have been more accurate.

By overestimating appropriations, the Board has increased the amount of real property taxes to be raised to provide educational services for District students. As a result, the Board imposed a higher tax burden on District taxpayers than was necessary.

Fund Balance

Fund balance is the difference between revenues and expenditures accumulated over a given period of time. Restricted fund balance represents moneys that the District has set aside and may use only for specific purposes. Therefore, these moneys are not available for the District to use in any other manner. Unexpended surplus funds are uncommitted funds that may be used for cash flow purposes and unanticipated expenditures and/or revenue shortfalls. RPTL currently limits the amount of unexpended surplus funds that the District can retain to no more than 4 percent of the ensuing fiscal year’s budget.

The District’s unexpended surplus funds have continued to rise due to the over budgeting of expenditures, which is discussed in the section entitled Overestimated Expenditures. As indicated in Table 2, the District has had unexpended surplus funds in excess of the legal limits in each of the last three fiscal years.

Fiscal Year	Unexpended Surplus Funds at Year End	Percentage of Ensuing Year’s Budget	Amount Over Legal Limit
2009-10	\$4,008,975	4.08%	\$76,718
2010-11	\$6,768,354	6.89%	\$2,841,405
2011-12	\$8,882,931	8.77%	\$4,830,309

Although District officials planned to appropriate an average of \$3 million of unexpended surplus funds in each of the years reviewed, the District continued to have operating surpluses; therefore, the fund balance appropriation was not needed.

District officials told us that they were aware that the District has exceeded the statutory limit and have developed a plan to reduce fund balance to an acceptable level over the next three years. However, this plan does not address the cause of the accumulation of fund balance. If District officials continue to overestimate expenditures, the District will continue to accumulate surplus fund balance. By retaining unexpended surplus funds that exceed the 4 percent threshold, the Board is not adhering to RPTL and is placing an unnecessary tax burden on District taxpayers.

Recommendations

1. The Board should adopt realistic budgets by considering actual financial results from prior years to project expenditures.
2. The Board should maintain unexpended surplus funds within the legal limits.
3. District officials should develop a plan to use the surplus fund balance in a manner that benefits District taxpayers. In order to provide appropriate transparency, the use of this surplus should be done through the budget process with public disclosure. Such uses could include, but are not limited to:
 - Reducing District property taxes
 - Funding necessary reserves
 - Paying off debt
 - Funding one-time expenditures.

Transportation

The District is responsible for providing safe, economical, and efficient pupil transportation. District officials must annually reevaluate the design of bus routes and assign buses in the most cost-effective way. Whenever possible, buses must be utilized efficiently. Meaningful performance measurements can assist District officials in identifying financial and program results, evaluating past resource decisions, facilitating qualitative improvements in future decisions regarding resource allocation and service delivery options, and communicating service and program results to the community. Evaluating performance measures for efficiency, such as those for school bus capacity, will help ensure the District assigns the maximum number of students to buses and reduces the number of routes needed. By basing the number of buses used on the District’s actual needs, the District can reduce its contractual costs, and also reduce the environmental impact of running more buses than it needs.

The District contracts out for all of its transportation needs. Each year, the contractor prepares and submits the bus routes to the Assistant Superintendent, who reviews them and makes suggestions for changes. We evaluated the regular elementary, middle, and high school runs and calculated the total capacity based on the number of buses assigned to those routes and the average number of students actually riding these buses. The District had excess capacity on 124 of the 210 routes reviewed.⁵ We compared these routes to determine if any potentially could be combined to reduce the number of buses used by the District and identified six routes which potentially could be reduced to three routes, as shown in Table 3. These routes could be combined based on the location of the routes (the routes run near each other), average ridership, and the length of time any student would spend riding the bus.

Number of Buses	Bus Capacity	Student Capacity per Day	Average Ridership per Day	Percentage of Bus Capacity Used ^a	Excess Student Capacity per Day	Potential Number of Buses to Eliminate ^b
2	65	130	51	39%	79	1
2	65	130	57	44%	73	1
2	65	130	59	45%	71	1

^a To calculate percentage of bus capacity used, we divided the average ridership per day by the student capacity per day.
^b At a cost of \$43,440 per run, eliminating these three buses would save the District \$130,320 annually.

⁵ We determined the number of routes with excess capacity by identifying all routes with buses running at less than 60 percent of capacity.

The District's bus routes are not running in the most cost-effective manner because District officials have not developed performance measures to determine whether transportation operations are economical. Although the District has some informal measures in place, District officials stated they were not aware they need to adopt formal performance measures. By implementing and using performance measures for transportation and evaluating transportation results – costs and services delivered – against benchmarks set by the performance measures, the District can help ensure that transportation operations are efficient and economical. If the District increases capacity utilization and eliminates these three runs, we estimate that it can achieve potential savings totaling \$130,320⁶ annually.

Recommendations

4. The Board should implement performance measures to evaluate the efficiency of bus routes.
5. District officials should reduce the number of bus routes to better utilize school bus capacity.

⁶ The contract price per route for the 2011-12 fiscal year was \$43,440. Therefore, by eliminating three routes the District would save \$130,320 ($\$43,440 \times 3 = \$130,320$). As the contract price increases, the amount of savings will increase proportionately.

APPENDIX A

RESPONSE FROM DISTRICT OFFICIALS

The District officials' response to this audit can be found on the following pages.



PINE BUSH CENTRAL SCHOOL DISTRICT

Philip G. Steinberg, Superintendent of Schools

Deborha Brush, Assistant Superintendent for Administrative Services

Joan M. Carbone, Assistant Superintendent for Instruction

February 13, 2013

Ms. Tenneh Blamah, Chief Examiner
Office of the State Comptroller
Newburgh Regional Office
33 Airport Center Drive, Suite 103
New Windsor, NY 12553

RE: Written Response to the Draft Audit Report – Pine Bush Central School District – 2012M-238

Dear Ms. Blamah,

Thank you for providing the District with the Draft Audit Report as noted above. Please accept this letter as the **Pine Bush Central School District Written Audit Responses and Corrective Action Plans**.

Budgeting Practices

The Board of Education and District Office Administration understand that the unexpended surplus funds are to be no more than four (4) percent of the next fiscal year's budget. We agree the District achieved excess fund balance from unexpended health insurance and unexpended contract transportation.

With that being stated, the Pine Bush CSD is proud to announce Moody's Investors Service has continued the assigned Aa3 rating. Within the summary for the rationale, Moody's indicates the strengths of Pine Bush CSD to be: 'adequate financial flexibility supported by maintenance of stable reserve levels; above average wealth indices; manageable debt burden'. This is a terrific rating in a time when many municipalities have received rating reductions. This rating has provided Pine Bush CSD to receive a very favorable rate to allow refunding of debt that will save more than \$2.262 million over the next 11 years.

The Draft Audit Report indicates the District "routinely overestimated expenditures". The practice of budgeting for health insurance and for contract transportation has to take into consideration a time-table that is not resolved until after the budget has been voted upon (May each year) AND the school tax warrant has been approved (August each year).

Every year employees have the choice to switch their insurance needs (in October/November) to become effective in January. When budgeting for health insurance, it is incumbent upon the District to recognize, most especially in the downturn economic times of July 1, 2009 to June 30, 2012, current employees could easily become the sole provider and sole supporter for health care for their families. Of the 180

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employees who opt out of health insurance and take a buyout, it is conceivable half of them could find themselves needing to have health insurance to cover themselves and their families. Combine that with health insurance yearly increases ranging at 8%+, the \$1.35 million needs to be an additional estimated cost each year.

Also, every year Pine Bush CSD must budget for the transportation contracts. Estimates need to be made on the anticipated Consumer Price Index (CPI), which, for transportation contracts, is not available until May. Added to the estimating is the consideration for the anticipated number of buses to service special education students (especially day placements). While Pine Bush CSD may be able to anticipate that the numbers of students within current programs will continue, Administration from Special Programs also provide in February and March anticipated changes to new placements, additional students being classified (and declassified), and students graduating out of program. The bulk of student meetings take place toward the end of the school year, and even into the summer months of June, July and August, which then change transportation needs, especially when the student is scheduled to attend a program the District does not currently transport to. Other factors also create complications requiring the District anticipate increased transportation such as Individualized Education Plans (IEP's) can include limited ride times, thus requiring an additional bus run. Another such instance is when students are to travel to the same destination but are not compatible on the same school bus. Such instances have required adding a bus monitor and even creating separate bus runs.

Audit Recommendations

(1) The Board should adopt realistic budgets by considering actual financial results from prior years to project expenditures.

Consideration of actual financial results from prior years is always performed. Additional estimations are further considered to account for out-of-sync time frames requiring additional expenditures / projections.

(2) The Board should maintain unexpended surplus within the legal limits.

(3) District officials should develop a plan to use the surplus fund balance in a manner that benefits District taxpayers. In order to provide appropriate transparency, the use of this surplus should be done through the budget process with public disclosure. Such uses could include, but are not limited to: (a) reducing District property taxes; (b) funding necessary reserves; (c) paying off debt; (d) funding one-time expenditures.

The Board and Administration have been open and admitting to the public taxpayers as to the amount of fund balance and how it exceeds the limit. Further the Board and Administration have been open and admitting to the public taxpayers on the need to develop a “spend down of fund balance plan” so as to avoid spiking and pit-falls of tax rates. Also, the Board and Administration publicly announced health and safety projects that were needed and the ability to use surplus fund balance for these one-time expenditures. The Board and Administration have received very favorable feedback from public taxpayers on the plan.

Transportation

The Board of Education and Administration take very seriously the responsibility for providing safe, economical, and efficient pupil transportation. Within the past decade, the Pine Bush CSD has been able to renegotiate the contract, decrease the number of bus routes, maximize the non-allowable pupil decimal, and maximize transportation aid. Pine Bush CSD spear-headed a resolution for Legislation to adjust the

capacity maximization by recognizing that secondary students should be treated as adults when figuring capacity due to a school bus bench seat only providing 13” (thirteen inches) for seating.

Pine Bush CSD has thoroughly reviewed the school bus routes with the assistance from [REDACTED], Bus Contractor. The recommendation to decrease five (5) school buses was approved during the 2011-2012 school year based on effectiveness and efficiency and enrollment and riders. Because the increased length of the ride time on the routes added to the severity of the written bus referrals resulting in disciplinary action, the decision was made to put back three (3) school buses and separate the student population to maintain order.

Audit Recommendations

(4) The Board should implement performance measures to evaluate the efficiency of bus routes.

The Pine Bush CSD will continue reviewing each route each year with [REDACTED]. The District has initiated the student listing (after students have been moved up) from the student management software [REDACTED], downloaded to [REDACTED] file, and sorted by street location to then be able to assign students to the bus route. This has since saved twelve and one-half routes from 2011-2012 (200 routes) to 2012-2013 (187.5 routes) school year. The District will continue to require physical student counts on both AM and PM routes four (4) times per year.

(5) District officials should reduce the number of bus routes to better utilize school bus capacity.

The Pine Bush CSD has reduced the number of bus routes by twelve and one-half. The District is also requesting larger school buses (72 student capacity) be used at high student count population areas, thus only needing one school bus rather than two, more specifically within the three routes noted in the audit.

Thank you to [REDACTED] and [REDACTED] for recognizing how helpful the staff of the District was to allow the audit to be issued so quickly.

Sincerely,

Sincerely,

Philip G. Steinberg
Superintendent of Schools

James Barrett
President, Board of Education

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess District operations to determine if the Board was accumulating excess fund balance by over budgeting appropriations and/or under budgeting revenues, and if the District implemented adequate performance measures to effectively and efficiently manage its student transportation costs. To accomplish the objectives of this audit and obtain valid audit evidence, we performed procedures that included the following:

- We interviewed the Superintendent and Assistant Superintendent for Administrative Services to gain an understanding of the District's budget process.
- We reviewed audited financial statements and budget-to-actual reports to analyze changes in fund balance as a result of annual operations. We also examined components of fund balance for adherence to statutory requirements.
- We compared the District's adopted budgets to actual results of operations for the three-year period from July 1, 2009 to June 30, 2012 to identify significant variances.
- We interviewed Board members and District officials to identify any performance measures in place regarding the District's transportation services.
- We obtained and reviewed policies related to transportation.
- We interviewed the Assistant Superintendent for Administrative Services and the transportation vendor's Location Manager to determine how District bus routes are developed.
- We obtained school bus route schedules, student address lists and bus capacity listings by bus route and used the data to analyze capacity, route efficiency, and number of trips.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

APPENDIX C

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