

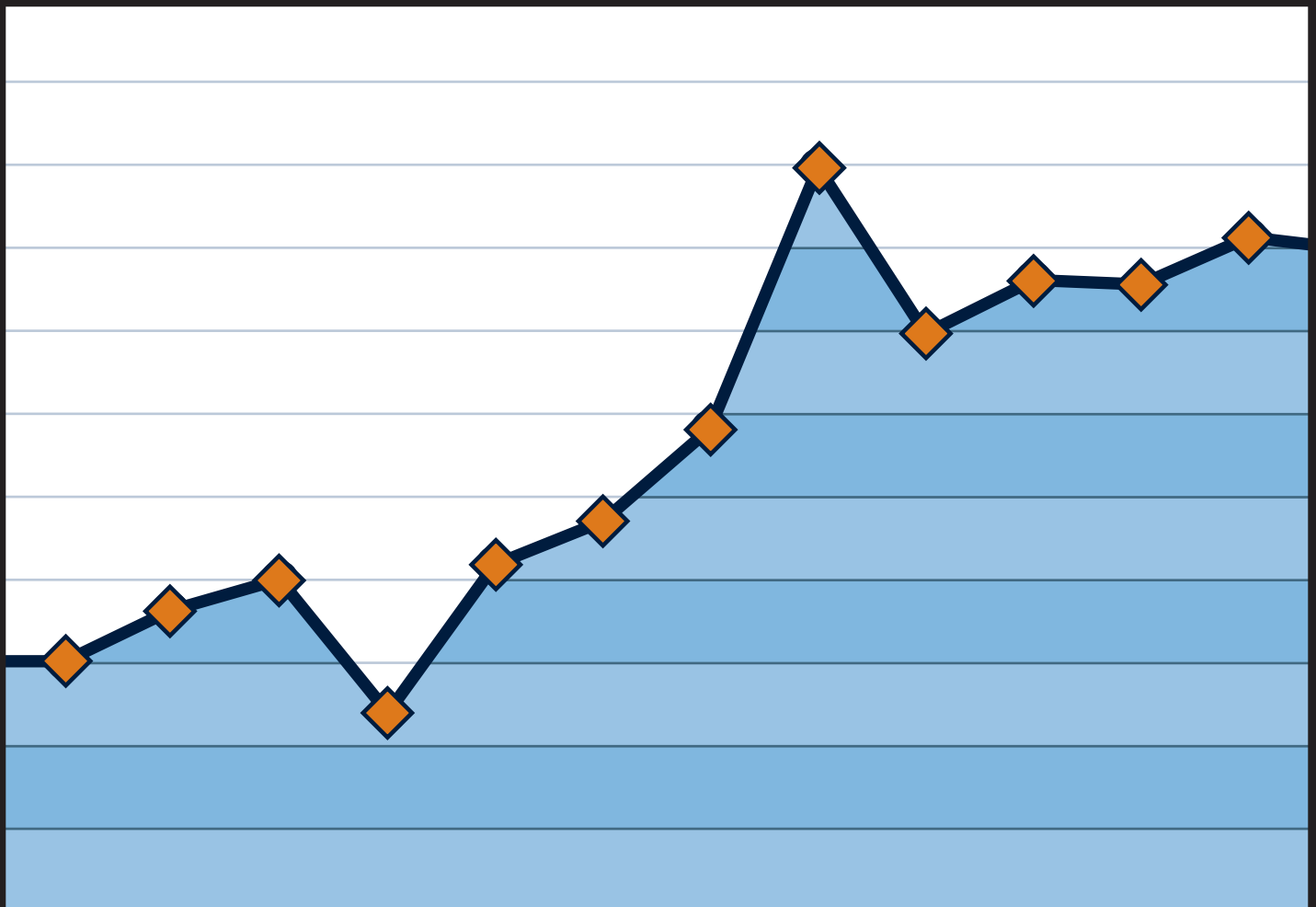
Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



2015 ANNUAL REPORT

ON LOCAL GOVERNMENTS



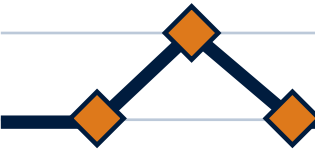
Division of Local Government and School Accountability

FEBRUARY 2016



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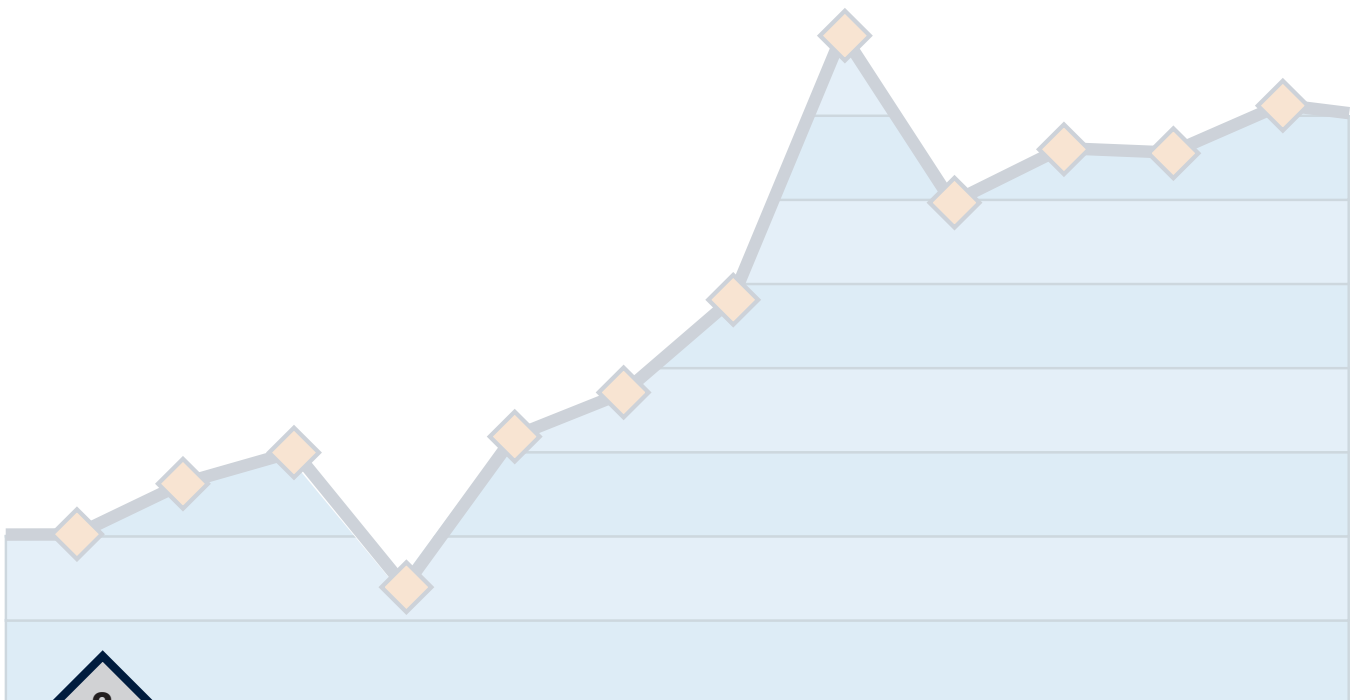
Division of Local Government And School Accountability

MISSION AND GOALS

The Division of Local Government and School Accountability’s mission is to serve taxpayers’ interests by improving the fiscal management of local governments and schools in New York State.

To achieve our mission we have developed the following goals:

- Enable and encourage local government and school officials to maintain or improve fiscal health by increasing efficiency and effectiveness, managing costs, improving service delivery, and accounting for and protecting assets.
- Promote government reform and foster good governance in communities statewide by providing local government and school officials with up-to-date information and expert technical assistance.





A MESSAGE FROM

New York State Comptroller Thomas P. DiNapoli



As State Comptroller, one of my responsibilities is to oversee local government finances. The 2015 Annual Report on New York State's local governments describes the revenue and expenditure trends affecting our counties, cities, towns, villages and school districts, and highlights some of the work the Office of the State Comptroller (OSC) is doing in the areas of policy research, auditing and training.

Local government officials across the State continue to face growing fixed costs and limited flexibility in raising revenues as they strive to provide the services needed by their taxpayers. We are now in the third year of my Fiscal Stress Monitoring System, which has allowed us to pinpoint communities that are struggling, and provide the time needed to address problems earlier and avoid crises.

Our Division of Local Government and School Accountability understands that local governments will always grapple with competing priorities and limited resources. That's why we are more committed than ever to providing needed tools and resources for policy makers, local leaders, researchers and taxpayers to foster fiscally sustainable communities.

I hope you find the information in this report helpful.

Sincerely,

Thomas P. DiNapoli
State Comptroller



Executive Summary

Although New York State's economy and its financial condition have improved in recent years, local governments in the State continue to experience budgetary challenges. The property tax levy limit, the continuing impact of declining property values and sluggish sales tax growth in many parts of the State have contributed to over four years of tight local government resources while the costs of running local government and serving the public continue to increase.

Local government revenue growth has been slowing over the last several years. Overall growth was 1.3 percent in 2014, compared to 1.6 percent in 2013 and 2.4 percent in 2012. This is in stark contrast to growth rates of between 5 and 7 percent experienced prior to the 2008-09 recession. Additionally:

- The tax freeze and the property tax relief credit have added pressure on local governments to stay under the property tax levy limit.
- In many communities, foreclosures cases, shown to cause reductions in property values and erosion of the tax base, continue to be filed at levels considerably above those seen before the recession.
- Sale tax collection growth in 2015 has been below 2 percent across the State excepting New York City.
- Most on-going State general aid funds to municipalities have been held flat over the last few years.

Local government expenditures overall have remained largely flat since the recession, increasing at a 0.9 percent annual average rate from 2010 through 2014. However:

- Fixed costs have continued to grow, especially those related to employee benefits, with benefits increasing at a 6.3 percent annual average rate over the last four years.
- To balance their budgets, local governments have had to hold the line or reduce funding for services such as public safety, health services, economic development and roads.

As these revenue and expenditure trends continue, the Office of the State Comptroller's (OSC) Fiscal Stress Monitoring System has tracked an increase in the number of local governments that are in some level of fiscal stress in the State, reaching 7.4 percent for 2014, up from 6.4 percent in 2013.

OSC has issued 460 audits on the financial condition, accountability, information technology and performance of local governments in 2015. Recommendations to cut waste, reduce expenses and enhance revenues could be worth over \$7.8 million in taxpayer savings, if adopted.

OSC is also committed to increasing transparency in the activities of local authorities, which account for over \$1.5 billion in spending per year. In the last year, audits and research reports have been issued on Off-Track Betting Corporations (OTBs), Industrial Development Agencies (IDAs), power authorities and housing authorities. Legislation sponsored by OSC, and enacted in 2015, will improve the accountability and transparency of IDA activities.

The State of Local Governments

New York State's short-term financial condition continued to improve in 2015. Over \$8 billion in resources from settlements by financial and other institutions in recent years has temporarily boosted the State's fund balance.¹

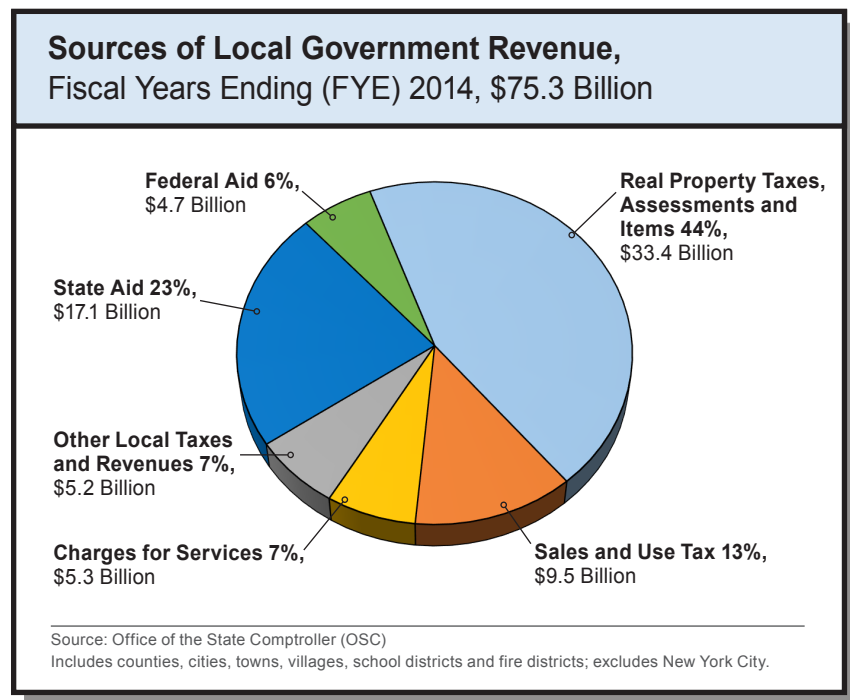
Local governments in the State have reaped some of the benefits of the stronger State economy and finances. However, they still face constraints on key revenue sources. There is also upward pressure on many local government costs. While the State has been active in addressing taxpayer concerns with the property tax levy limit and related measures, local governments still await State reforms, such as mandate relief, that offer the potential to reduce or control costs.

Local Government Revenues

Local governments draw on a mix of revenue sources to fund their operations, including property taxes, sales taxes and charges for services, as well as State and federal aid.² This diversity can be beneficial, since changing economic conditions can affect revenues from the different sources in different ways.

In 2014, New York's local governments had \$75.3 billion in total revenues.³ The largest revenue source, 44 percent of the total, was the property tax, which is considered the most stable.

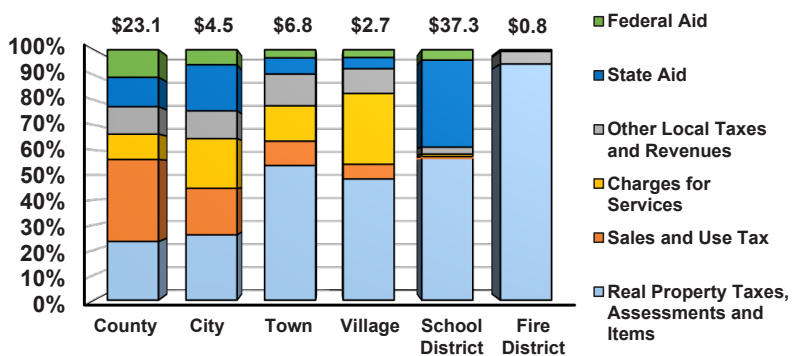
Sales and use taxes, which made up 13 percent of local revenues, grow more rapidly in good times and decline sharply in bad times. State aid, which is not in the direct control of local governments, accounted for 23 percent of the total.



Other types of revenue can be important for certain classes of governments. Counties receive 11 percent of their revenue from federal aid, usually from the federal health and social service programs that they administer. Villages and cities receive 28 percent and 20 percent, respectively, of their revenues from fees for services, while towns and counties receive somewhat smaller shares of their revenues from this source (14 percent and 10 percent, respectively).

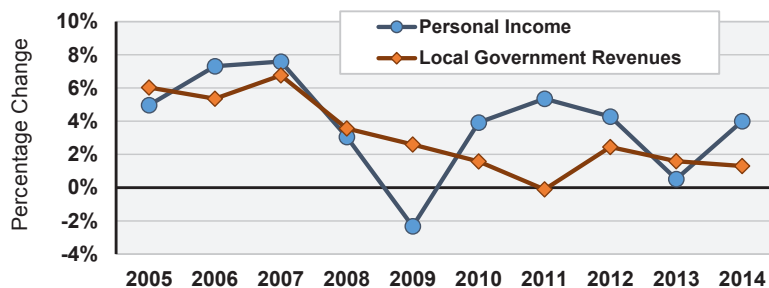
Total local government revenues have grown relatively slowly over the last few years. The 2009 federal American Recovery and Reinvestment Act (ARRA) helped soften the initial impact of the Great Recession of 2008-2009 on local governments. However, as the ARRA funding ended, there was a small decline (0.1 percent) in local government revenues in 2011. Since then, local revenues have grown by 2.4 percent in 2012, 1.6 percent in 2013 and 1.3 percent in 2014. Prior to the recession, these revenues grew at rates of between 5 and 7 percent from 2005 through 2007.

Percentage Contribution of Major Revenue Sources by Class of Local Government, FYE 2014 (Billions of Dollars)

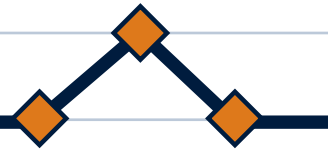


Source: OSC

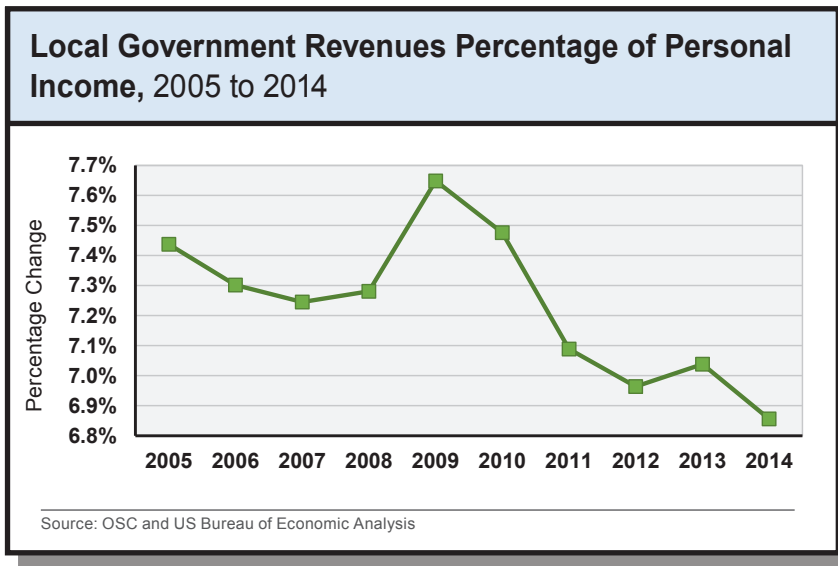
New York State Personal Income and Local Government Revenues, Annual Rate 2005-2014



Source: OSC and US Bureau of Economic Analysis

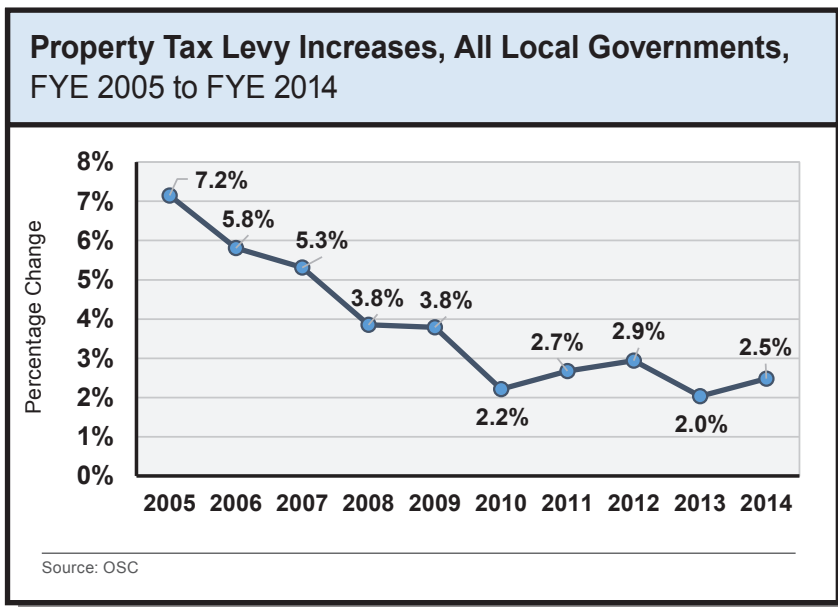


Local government revenue as a percentage of personal income in the State has been generally declining over the last decade, aside from a spike in 2009 and 2010 related to the recession and ARRA. In 2005, local revenue was equal to 7.4 percent of personal income; by 2014, this was down to 6.9 percent.⁴ This 0.5 percentage point reduction was equivalent to \$6.4 billion in 2014, an amount that would have represented about 8.5 percent of total local government revenue in that year.



Property Tax Revenue Constraints

There are several reasons why local revenues have been declining relative to personal income over the last few years. Increases in the largest revenue source – the property tax – have been between 2 and 3 percent annually since 2010, after having been substantially higher than that before the recession. Among the factors related to this change in tax growth are the property tax levy limit and foreclosures.

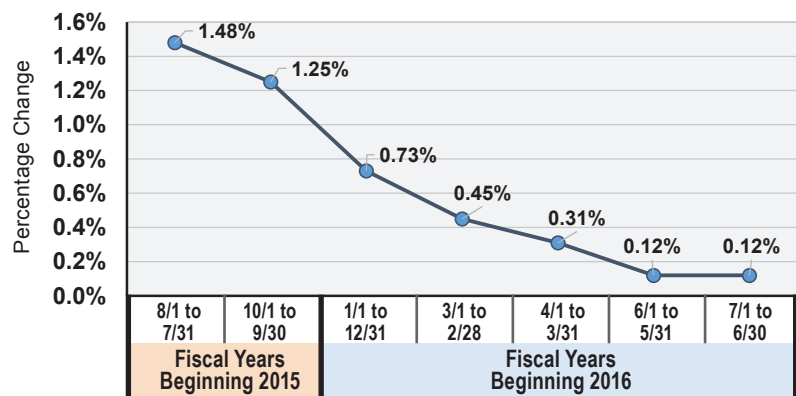


The Property Tax Levy Limit

The property tax levy limit (commonly called the “tax cap”), enacted in 2011, was intended to help address the impact of real property tax increases on property owners. The law generally limits levy growth to the lesser of 2 percent or the rate of inflation, with some exceptions. The formula includes a number of other components that can also affect the limit – sometimes by a large amount.

The rate of inflation was consistently below 2 percent in 2014 and 2015, which led to smaller increases in the allowable levy limit when compared to 2013. The inflation rate used for the calculation of the tax cap for the 2016 budgets of localities on a calendar fiscal year (primarily counties and towns) dipped below 1 percent to 0.73 percent, and has continued to decline since then. The calculation of the “allowable levy growth factor” (just the first step of an eight-step calculation for the tax cap) for most villages with fiscal years ending on May 31 and for school districts (whose fiscal years end on June 30) is based on a near-zero inflation rate, and therefore will allow little levy growth in their next budget cycle. While local government spending will benefit from a lower rate of inflation—saving on fuel costs in particular, other costs such as negotiated salary increases will likely exceed inflation and necessitate tough choices in balancing local budgets.

Recent Allowable Levy Growth Factors by Fiscal Year of Local Governments



Source: OSC

Tax Cap Overrides for Fiscal Years Beginning 2013 - 2015

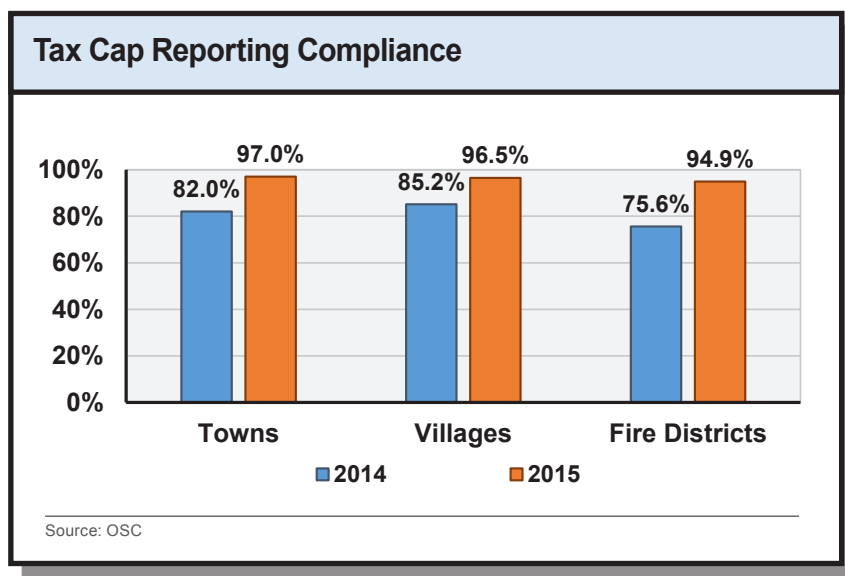
| Class of Local Government | Percentage of Class Reporting Plan to Override | | |
|---------------------------|--|-----------|-----------|
| | FYB* 2013 | FYB* 2014 | FYB* 2015 |
| City | 25% | 30% | 16% |
| County | 32% | 26% | 11% |
| Town | 27% | 28% | 20% |
| Village | 39% | 34% | 16% |
| School District | 4% | 4% | 4% |
| Fire District | 14% | 19% | 15% |

* Fiscal Years Beginning (FYB)

Source: OSC

More recent policy developments at the State level, such as the tax freeze and the newly enacted property tax relief credit provisions,⁵ mean that both local governments and school districts face added pressure to stay under the tax cap, since overriding the cap would render their taxpayers ineligible for related credits. The percentage of localities reporting that they plan to override the tax cap decreased significantly in 2015. Villages reported the largest percentage decrease in plans to override, declining by 18 percentage points from 2014 to 2015.

Outreach efforts coordinated with the New York State Department of Taxation and Finance, which included email notifications and follow-up phone calls to ensure compliance with the Tax Freeze Program, boosted compliance with Tax Cap filing requirements. While counties, cities and school districts have maintained close to 100 percent reporting compliance since the start of the tax cap in 2011, all other classes of government have improved their required reporting. Fire district reporting improved the most—increasing from 75.6 percent in 2014 to 94.9 percent in 2015.⁶



Real Property Tax Freeze Credit

The Real Property Tax Freeze Credit was included as part of the SFY 2014-15 Budget. Under the law, New York State will reimburse homeowners for increases in their local property taxes that are imposed by local taxing jurisdictions, if their home is considered their primary residence and their total household income is \$500,000 or less.

In the first year of the tax freeze, local taxing jurisdictions had to certify to the State Comptroller that the tax levy required by the adopted budgets did not exceed the State’s property tax cap and, for local governments, that any override legislation had been repealed.

In the second year, local taxing jurisdictions must comply with the first-year requirements, and must also have adopted and submitted to the State Division of the Budget a Government Efficiency Plan which will reduce their operating costs over a three-year period.

For more details on the real property tax freeze, see “Property Tax Freeze Credit Guidance,” Publication 1030, New York State Department of Taxation and Finance, July 2014:

<http://www.tax.ny.gov/pdf/publications/orpts/pub1030.pdf>

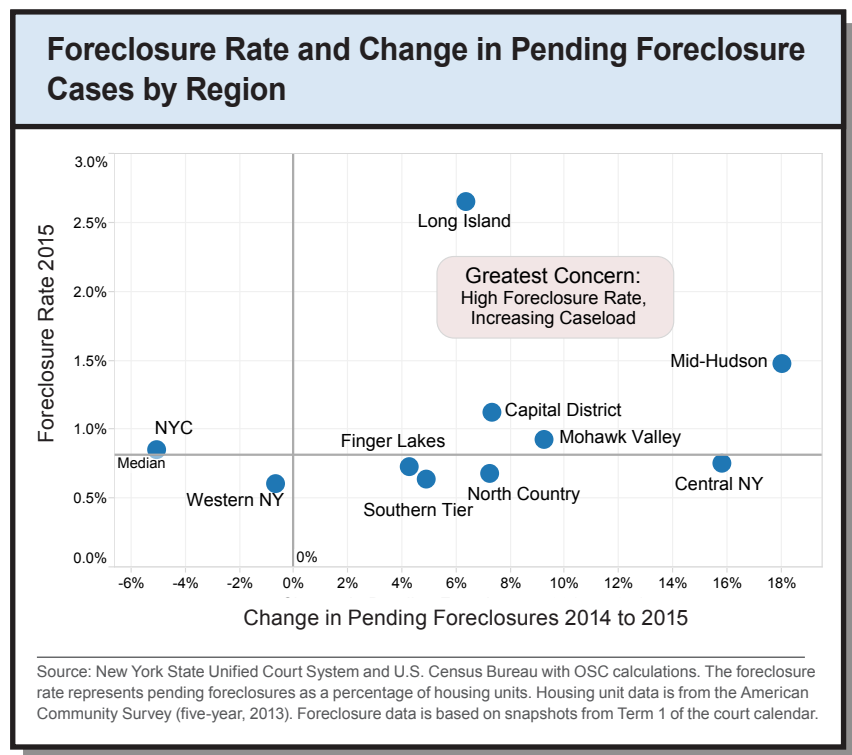
Foreclosures

Another trend that has been negatively affecting property tax revenue collections has been New York's high levels of foreclosure activity. Properties that enter the foreclosure process frequently become vacant and abandoned. This contributes to reduced property values and eroded tax bases for associated communities.⁷

Foreclosure filings for 2014 totaled 43,868, well above pre-recession levels. Statewide, at the beginning of 2015, the pending foreclosure caseload for the courts stood at 92,070. Outside of New York City, the pending caseload has grown substantially from 2013 to 2015. In suburban downstate (the Long Island and Mid-Hudson regions), the pending caseload grew by 63 percent (from 25,097 to 40,985). Upstate, pending foreclosure cases grew by 47 percent (from 14,852 to 21,776).⁸

Another indicator of the severity of foreclosures in the State is the "foreclosure rate," which is the number of pending foreclosure cases as a percentage of housing units.⁹ At the beginning of 2015, this rate statewide stood at 1.13 percent, or 1 in 88 housing units. The areas of greatest concern are those that have high and increasing foreclosure rates. Both suburban downstate regions – Long Island and the Mid-Hudson region – stand out in this respect. Long Island has by far the highest foreclosure rate: 2.7 percent—more than twice the statewide rate. It also has a growing caseload.

The Mid-Hudson region had the highest year-over-year growth in pending foreclosure cases, with an 18 percent increase from 2014 to 2015. Only New York City and Western New York had decreases in the number of pending foreclosure cases over the last two years.¹⁰



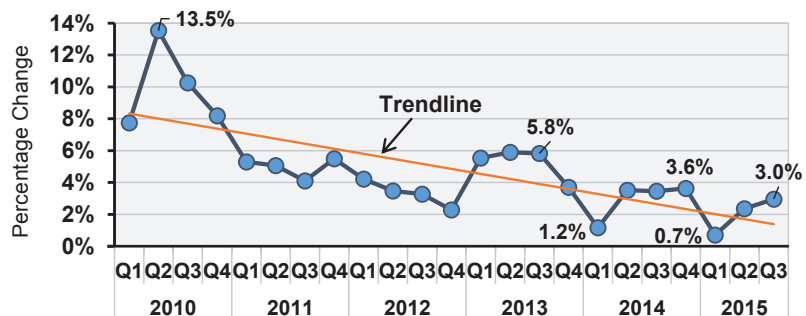
Slowing Growth in Sales Tax Collections

There has also been a slow-down in the rate of growth in sales tax collections over the last 5 years. Total local sales tax collections grew by \$439 million, or 3.0 percent, from 2013 to 2014, which was the slowest annual growth since the end of the 2008-09 recession. About 69 percent of the dollar value of this growth took place in New York City. These trends continued into the first 10 months of 2015, with overall local sales tax growth of 3.1 percent compared to the same period in 2014, and again yielded regionally disparate results – 6.2 percent growth in New York City and only 0.6 percent growth in the rest of the State.

The North Country experienced a decline in sales tax collections of 2.7 percent in the first 10 months of 2015, the steepest decline of any region of the State. The Mohawk Valley and Southern Tier also experienced declines, of 1.4 percent and 0.9 percent respectively. The other six regions of the State outside of New York City had modest growth in sales tax collections (less than 2 percent) in the first 10 months of 2015.

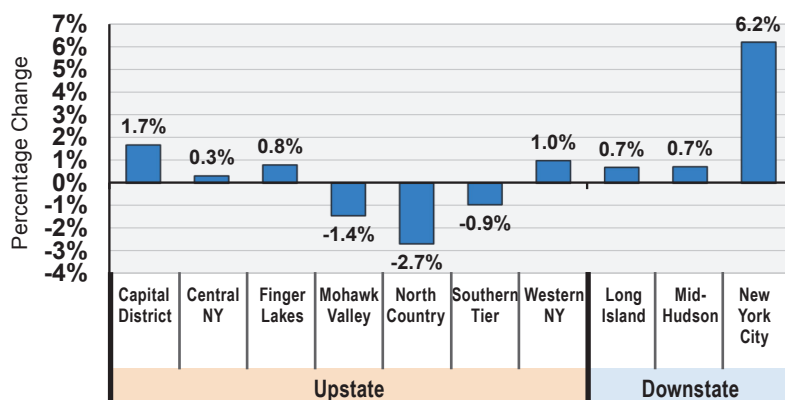
This sluggish growth or decline in sales tax collections in most regions of the State, limited increases in property tax collections and – at best – modest increases of State aid add up to highly restricted revenue sources for local governments in New York.

Local Sales Tax Collections Percentage Change Over Prior Year, By Quarter, Q1 2010 to Q3 2015



Source: Department of Taxation and Finance; additional calculations by the Office of the State Comptroller. Numbers not adjusted for tax rate or tax law changes. Includes New York City.

Change in Local Sales Tax Collections by Region, First 10 Months, 2012 to 2013



Source: New York State Department of Taxation and Finance; additional calculations by the Office of the State Comptroller. Includes counties and cities with a general sales tax. Numbers not adjusted for tax rate or tax law changes.

State Aid Changes

Municipal

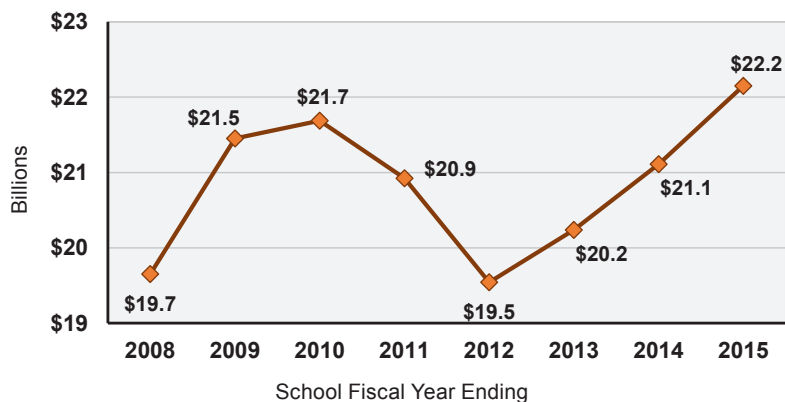
Most ongoing State aid programs for municipal governments (counties, cities, towns and villages) have been held flat in the State budget over the last few years. Unrestricted funding for local governments, known as Aid and Incentives for Municipalities (AIM), funding for the Consolidated Local Street and Highway Improvement Program (CHIPS) and funding of the Municipal Streets and Highway program were unchanged for SFY 2015-16 from the prior year. Some of these aid programs, such as AIM, have been unchanged since SFY 2011-12.

However, there are potential sources of increased State funding for local governments, though most of these sources are one-time revenues and require application by the local governments and some element of competition between the applicants for the limited funds.¹¹

School District

School districts have recently done somewhat better than municipalities in regard to State aid. As a function of recession-related decreases in State revenues, State aid to school districts was reduced sharply from school year 2010 through 2012. Since then it has been increasing, and in school year 2015 school aid exceeded the 2010 level. School aid increased 6.0 percent in the SFY 2015-16 State budget. Even with this, aid is still well below the levels that the State committed to before the recession.

Total State Aid to School Districts, 2008 to 2015
(includes ARRA Fiscal Stabilization and Ed Jobs Funds)



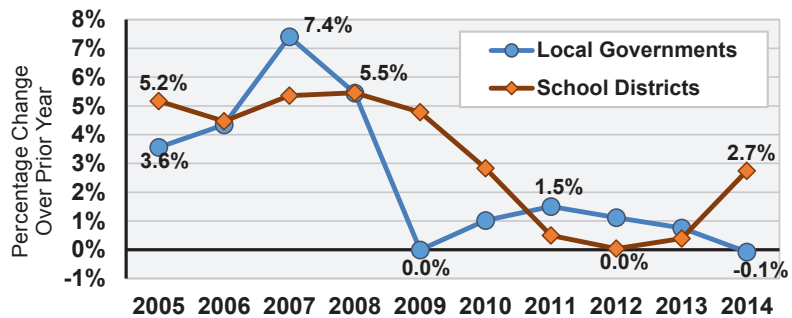
Source: New York State Division of Budget (DOB),
Description of New York State School Aids (2007-08 to 2015-16), Table II-A

Expenditures

In response to constrained revenues, local governments, with the recent exception of school districts, have kept annual spending fairly flat since the recession. From 2004-2008, local government spending (counties, cities, towns, villages, and fire districts) increased by 5.2 percent on average annually, but in recent years (2008-2014) the annual average increase of expenditures slowed to just 0.7 percent. In fact, the combined rate of expenditure growth for counties, cities, towns, villages, and fire districts has decreased every year since 2011.

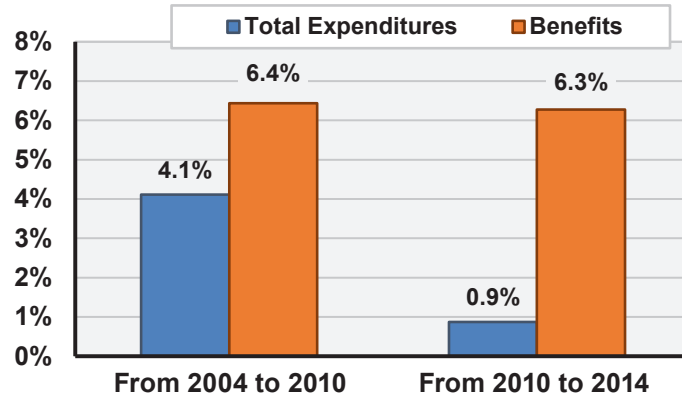
While municipal government expenditure growth slowed early on in the economic downturn, school districts continued to see moderate spending growth into 2010, in large part funded by the temporary federal ARRA funds. The annual rate of school expenditures slowed decidedly after that funding ended, increasing just 0.5 percent or less from 2011 through 2013. However, in 2014, school districts statewide increased spending by 2.7 percent, driven in large part by the rising cost of employee benefits.

Change in Expenditures, Local Governments vs. School Districts, Fiscal Years Ending 2005-2014



Source: OSC

Annual Average Growth in Total Expenditures vs. Benefits

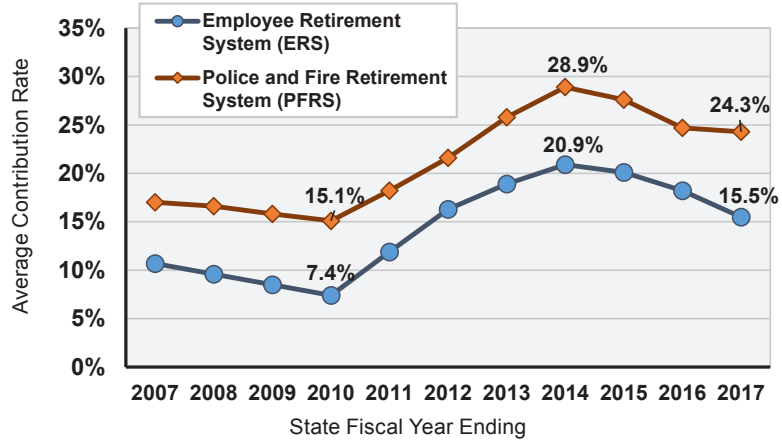


Source: OSC; Includes all counties, cities, towns, villages, fire districts and school districts outside NYC.

Spending for employee benefits continued to far outpace total annual expenditure growth for all local governments and schools. Overall growth in expenditures has been slowing, declining from a 4.1 percent average annual rate from 2004 through 2010, to a 0.9 percent average annual rate over the subsequent four years. Therefore, with the cost of benefits growing steadily over the last decade, it is consuming an even larger share of overall local expenditures.

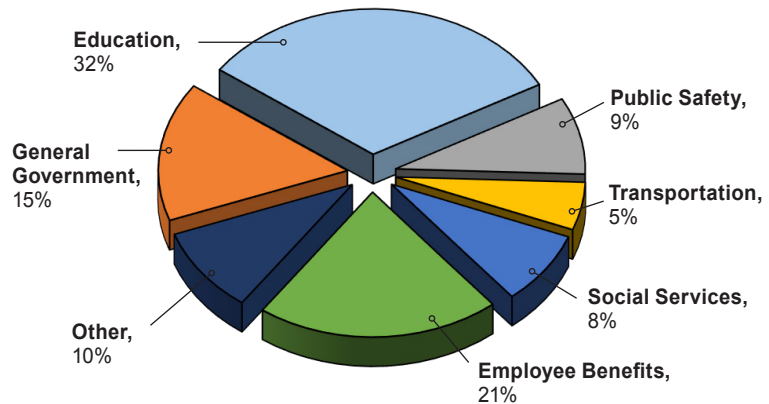
Some of the pressure on local government benefit spending comes from increases in pension contribution rates. These rates increased annually from 2009-10 through 2013-14 as a result of substantial financial market losses in 2008 and 2009. However, recent market gains have resulted in declining employer contribution rates extending from 2013-14 into the 2016-17 fiscal year.¹²

Pension Fund Employer Contribution Rates, SFY 2007 to SFY 2017



Source: OSC

Local Government Expenditures by Function, 2014 (\$73.3 billion)



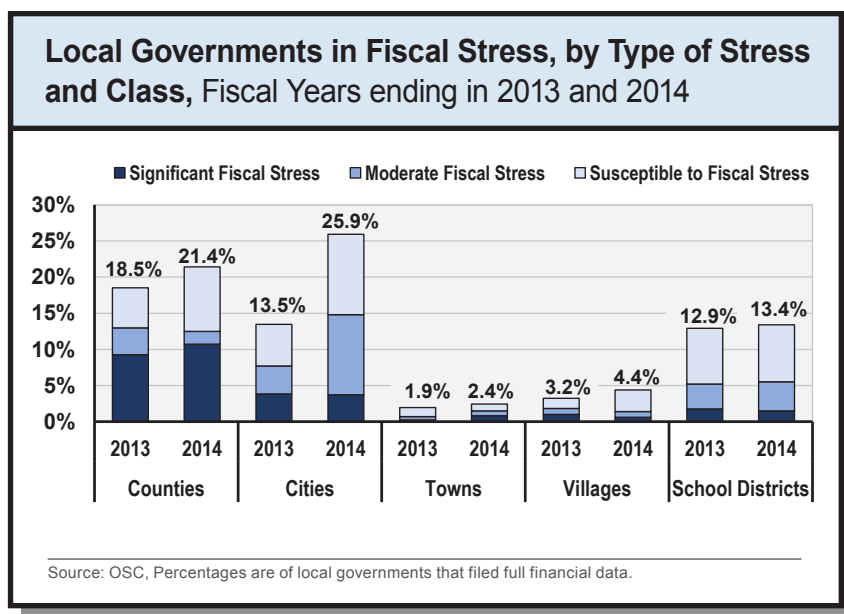
Source: OSC

Given the upward pressure on fixed costs such as employee benefits, and the challenges in revenue growth, it is clear that local governments have had to make difficult budgetary decisions and frequently cut spending in other areas. Based on information reported to OSC, examples of spending cuts include:

- In 2014, counties cut spending for health \$77 million, or 4.6 percent, and have reduced it by nearly \$425 million, or 21 percent, since 2009.
- In 2014, towns reduced spending on transportation by \$79.4 million, or 5.3 percent, statewide. Towns have also made significant cuts in garbage collection (21.3 percent or \$128.5 million) over the last five years.
- From 2009 through 2014, villages reduced spending for cultural/ recreational programs and economic development by 23.2 percent (\$43.2 million) and 28.2 percent (\$7.6 million), respectively.
- Although not a cut, cities statewide have kept spending nearly flat on public safety (up 0.2 percent) since 2009.

Fiscal Stress

Variations in the financial landscape of localities and school districts across the State highlight the importance of maintaining close oversight of their financial activities. This oversight will help identify potential financial crises so that local officials and taxpayers can discuss options and take timely corrective actions. OSC's Fiscal Stress Monitoring System (FSMS) is intended to identify local governments that are either susceptible to or currently in fiscal stress. The FSMS evaluates a number of financial and environmental indicators for each unit of local government (counties, cities, towns, villages and school districts) and assigns a score. Local governments with higher scores are placed in one of three fiscal stress designations: Significant Fiscal Stress, Moderate Fiscal Stress or Susceptible to Fiscal Stress.¹³

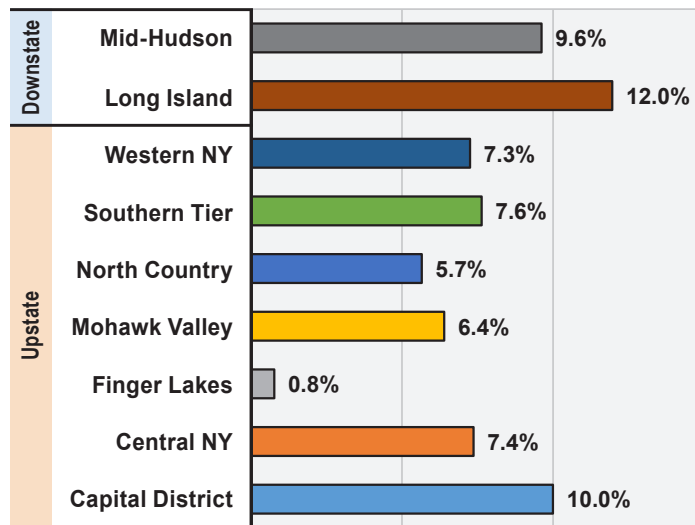


Two years of FSMS scores provide some insights. Comparing 2013 and 2014, we can see that the number of local governments in fiscal stress has increased. For fiscal year end (FYE) 2013, 6.4 percent of all local governments that filed full financial information with OSC were found to be in fiscal stress (137 of 2,149 that filed).¹⁴ For FYE 2014, the share of local governments in stress had increased to 7.4 percent (159 of 2,146 that filed). This increase was found in all classes of local government and reflected an increase in all levels of fiscal stress: local governments in significant fiscal stress increased from 1.2 percent in FYE 2013 to 1.3 percent for FYE 2014; local governments in moderate stress increased from 1.6 percent to 2.1 percent; and local governments that were susceptible to fiscal stress increased from 3.5 percent to 4.1 percent.

There is no obvious single cause for this increase but, as previously mentioned, the property tax levy limit, the effects of increasing foreclosures and sluggishness in the growth of revenues sources such as the sales tax, along with rising fixed costs, are contributing factors. Cities experienced an especially significant increase, from 13.5 percent in some level of fiscal stress in FYE 2013 to 25.9 percent in FYE 2014, and it is in cities that we see the most challenging demographic and economic conditions: persistently higher unemployment, loss of property value, higher poverty rates and aging infrastructure.

There is considerable variation among regions in the percentage of local governments that were found to be in fiscal stress. For FYE 2014, Long Island had the largest share of local governments in fiscal stress, 12.0 percent or 28 of the 234 that filed. The Capital District and Mid-Hudson region also had high levels of local governments in fiscal stress, at 10.0 percent and 9.6 percent respectively. The Long Island and the Mid-Hudson regions are also those that we find to be suffering the greatest impact from foreclosures. At the other end of the scale, the Finger Lakes region had only 0.8 percent of its local governments in fiscal stress, or 2 of the 262 that filed.

Percentage of Local Governments in Fiscal Stress, By Region, FYE 2014



Source: OSC

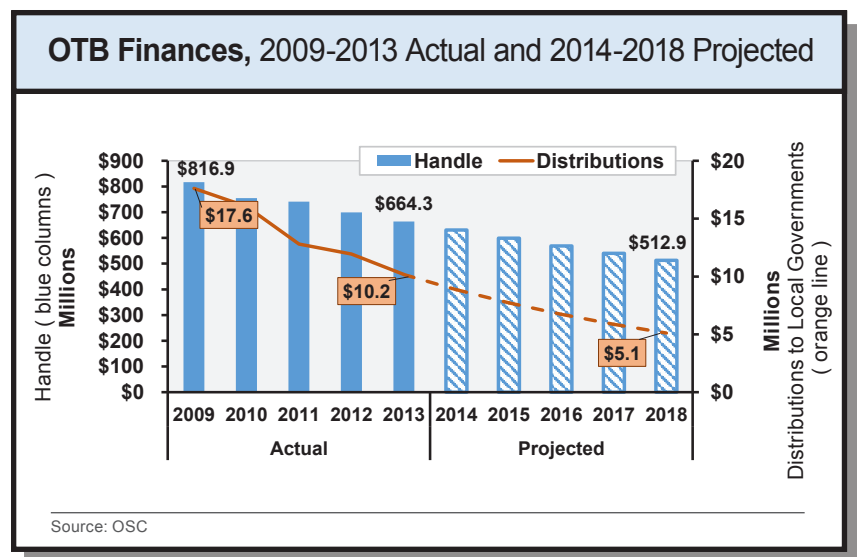
Local Authorities

In addition to the more traditional and well-known local government entities, there are 675 local authorities in New York State. These authorities collectively spend over \$1.5 billion a year, have \$17.7 billion in outstanding debt and employ over 4,000 people with a payroll of \$182 million annually. Many local authorities exist to advance the goals and supply the needs of their local communities, often providing services that local governments cannot provide directly. However, since they act without many of the oversight and controls placed on local governments, it is often difficult to assess how effectively they operate. Due their limited accountability, local authorities have the potential to leave taxpayers on the hook for the costs of inefficient operations or inappropriate projects.¹⁵

OSC is interested in highlighting the operations of local authorities as a class, especially those that might present financial risks. As a result, OSC has initiated a series of reports to increase transparency and accountability, in addition to increasing the number of local authority audits to identify waste, fraud and abuse, and any other practices that might put public funds at risk.

Off-Track Betting Corporations

One such report was issued in 2015, detailing the deteriorating financial condition of New York State's off-track betting corporations (OTBs), explored potential policy improvements, and examined the consequences of their continued deterioration.¹⁶ This research report accompanied an OSC statewide audit of the five regional OTBs.



OTBs have had to deal with a decline in the “handle,” which is the total amount that bettors wager on horse races. This decrease in handle reflects a nationwide decline in wagering on horse racing. Combined, the State’s existing OTBs have experienced a \$152.7 million, or 18.7 percent, handle decrease from 2009 to 2013, from \$816.9 million to \$664.3 million. Should the average annual 5.0 percent decrease in handle for that period continue through 2018, the OTBs’ total handle would be reduced to \$512.9 million.

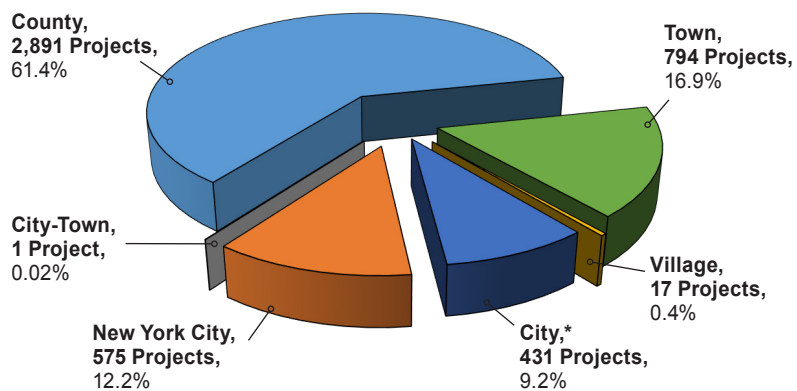
OTBs are statutorily required to distribute their handle to various entities, including local governments that participate with a regional OTB. The average annual decline in distributions to local governments, excluding the additional payments for local governments with a racetrack, was 12.8 percent for the five years ended 2013. Continuation of this trend through 2018 at the same rate, would cause distributions to local governments to fall to \$5.1 million by 2018 – half of the \$10.2 million distributed in 2013. This projection does not take into account the potentially negative effects of the new casinos that will be opening throughout the State.

Industrial Development Agencies

Industrial Development Agencies (IDAs) are among the largest and most active local authorities. They were created by the State to advance job opportunities and general economic welfare. For the last several years, OSC has been issuing annual performance reports on IDA activities. In 2013, there were 109 IDAs active in the counties, cities, towns and villages of the State. These IDAs supported 4,709 projects with a total value of \$76.8 billion, and provided these projects with \$660.1 million in net tax exemptions. IDAs report that their currently active projects have created almost 200,000 jobs through 2013.¹⁷

IDAs are required to submit annual financial statements to OSC along with other information. In 2015, legislation developed by OSC was enacted that will improve the accountability and efficiency of IDAs. OSC has been working closely with IDAs to further improve their reporting and provide additional transparency. (See Legislation section on the following page for details.)

Number of IDA Projects by Local Government Class, 2013



Source: OSC. Public Authorities Reporting Information System (PARIS). * Excluding New York City



2015 Proposed and Enacted Legislation Affecting Local Governments

Comptroller DiNapoli advanced legislative proposals in 2015 to further his goal of protecting the interests of New York's citizens through increased local government and local authority accountability and transparency.¹⁸

Improved Transparency and Efficiency of Industrial Development Agencies

(Chapter 563 of the Laws of 2015, effective June 15, 2016)

As highlighted in OSC audits and annual reports, IDAs need to improve and standardize certain of their processes. This new law requires the use of a standard application form for individuals or entities requesting financial assistance from an IDA and requires the IDA to develop, and adopt by resolution, uniform criteria for assessing applications. Also, IDAs are required to develop uniform project agreements setting forth the terms and conditions under which financial assistance is provided. This uniform project agreement will provide, among other things, for the suspension or discontinuance of financial assistance, or modification of any payment in lieu of tax (PILOT) agreement, in accordance with policies developed by the IDA, as well as the return of all or part of the financial assistance provided for the project if project goals are not met.

Grant of Authority to OSC to Audit Certain Local Development Corporations (A.7056/S.5690)

Local development corporations (LDCs), and certain other types of private organizations, have been utilized by local governments as a means to indirectly finance local government operations and projects. OSC audits of local governments have found that some of these organizations have been used to avoid constitutional or statutory provisions that would normally apply if these projects were undertaken directly by a locality. This bill would grant OSC the authority to directly audit the financial affairs of LDCs and certain other private entities when they are controlled by one or more local government entity.

Establish Other Post-Employment Benefits Fund (A.5525/S.5111-A)

This bill would provide express authority for the creation of irrevocable trusts so that the State and local governments would have a mechanism to accumulate funds to cover liabilities for "other post-employment benefits" (OPEB) provided or to be provided to their officers, employees or their families. OPEB generally includes benefits (often health care related), other than pensions or other benefits funded through a public retirement system, that are provided to these officers or employees (or their families) after service to the State or local government has ended. While there is no mandate that the State and local governments fund OPEB liabilities, they would be able to accumulate funds to pay for OPEB liabilities in these trusts should they choose to fund them. Assets from the OPEB trusts would be placed in an investment fund in the custody of the State Comptroller, and local governments would be provided with several investment options.



Strengthening of Local Government Ethics Laws (A.7669)

OSC has identified ways in which the current statutes governing conflicts of interest of local officials can be improved. Through audits and surveys of local governments, OSC has found that knowledge and understanding of, and consequently compliance with, conflict of interest and ethics requirements may not be as high as desired. This bill would address these concerns by strengthening the current law to, among other things, prohibit municipal officers and employees from acting in certain matters in which they or a relative have an interest. The bill also would require local governments to expand their codes of ethics to provide standards of conduct relating to nepotism. Currently, the law allows, but does not require, a board of ethics to be established in a county. The bill would require the establishment of local boards of ethics by every county, as well as by cities, towns and villages having populations of 50,000 or more, and every board of cooperative educational services (BOCES). Local boards of ethics would be authorized to investigate citizen complaints. The bill would clarify that a municipality's board of ethics has responsibility to collect, review and enforce requirements related to annual financial disclosure requirements. Each member of the board of ethics would be required to complete a training course approved by OSC. The bill also provides for a board of ethics to have the advice of counsel.

Increase Transparency and Accountability in School District Fiscal Operations (A.7675/S.5795)

OSC audits of school districts and boards of cooperative educational services (BOCES) have found a number of instances where certain significant fiscal activities had been undertaken without being adequately transparent to the governing board and taxpayers. These audits also found that school boards did not always have current information on the amounts in the district reserve funds, which could prevent effective management of the school district's finances. To address these issues and increase transparency in school district fiscal operations, this bill provides that no moneys may be paid or transferred into a reserve fund to increase the reserve fund unless expressly authorized by resolution of the district governing board. In addition, the bill would require that a schedule of all reserve funds, and certain related information, be appended to the district's annual public budget document. This bill would require the posting on a district's website, if any, of their annual external audit report and corrective action plan prepared in response to any findings, of any final audit report issued by OSC, as well as of the final annual budget and any multiyear financial plan adopted by the governing board.



Services Provided by the Division of Local Government and School Accountability in 2015

The Division of Local Government and School Accountability provides an extensive range of services to help local governments operate more efficiently and effectively, including: accounting, management and training manuals; technical assistance publications and bulletins; and a variety of training opportunities and special consultative services. In addition, the Division actively promotes government reform by providing State leaders, local government officials and the public with audit and research reports, and information about critical and emerging government policy issues.


OSC's local government audit reports can be found at:
<http://osc.state.ny.us/localgov/audits/index.htm>

2015 Audits and Oversight

Because local government officials need access to good financial information, an understanding of how to save taxpayer dollars through efficiency improvements and knowledge of how to safeguard municipal assets, one major service that the Division provides is the auditing of local governments. These audits provide officials and taxpayers with an independent analysis of their governments' financial condition, ways to achieve cost savings and revenue enhancements and methods to improve controls over operations and assets. In 2015, the Division issued 460 audits of local governments and school districts, including local public authorities such as IDAs and housing authorities. In addition, the Division reviewed 829 property tax calculations to help local governments and school districts comply with the State's property tax cap law.

In conjunction with efforts related to the Comptroller's Fiscal Stress Monitoring System, the Division has emphasized financial condition audits as a way to help local officials achieve and maintain fiscal health. In 2015, the Division conducted 86 financial condition audits that identified ineffective budgeting practices, excessive fund balances and reserves and inadequate policies, records and reports. The resulting audit recommendations are designed to help officials take actions and make informed decisions for improvement.

For example, one such audit reported that over a three-year period, a town significantly reduced the amount of unrestricted fund balance on hand to a very low level by using these funds to finance the next year's expenditures. This occurred because the board did not fully understand the impact that appropriating fund balance each year would have on the budget for the following year. As a result, the town's unrestricted fund balance for the general and highway funds declined by \$463,316, leaving the general fund with just \$2,683 (1 percent of the following year's appropriations) and a \$75,952 deficit in the highway fund. Another financial condition audit of a school district found that for three years, district officials consistently underestimated revenues and overestimated appropriations when preparing budgets, causing the district's fund balance to be higher than needed and unnecessarily increasing the burden on taxpayers. In both cases, auditors recommended that the boards improve their budgeting practices and develop multiyear financial plans to address their government's long-term priorities.

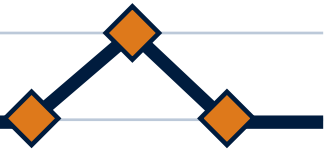


The Division's accountability audits generally assess operations to determine if control systems are in place to safeguard local government assets. A subset of these audits – fraud audits – show how the lack of adequate controls can lead to criminal abuse of local government assets. In 2015, the Division found more than \$585,000 in local government assets that were misappropriated through fraud in 14 audits. For example, examiners found that due to a lack of internal controls and adequate field employee oversight in the information technology (IT) department, one employee was able to work overlapping hours for one school district while he was on another district's payroll. As a result, this employee inappropriately received more than \$180,000 in salary and benefits for nearly three years without being detected. The district did not maintain time records documenting field employees' actual time worked, employees were not required to sign their time statements and supervisors certified time statements for employees who they did not directly supervise. In addition, district officials did not always preapprove overtime.

The Division also issued 10 audits covering multiple units of government during 2015. These performance audits, known as statewide audits or regional projects because they involve working with several local governments, agencies or school districts in a particular region or across the State to look at issues or programs over a group of local governments to determine if there are ways to improve efficiency and effectiveness. For example:

- In one statewide audit, OSC auditors found that ten law enforcement agencies had not adequately safeguarded all property in their custody, resulting in 293 items missing, including currency, drugs, electronics, firearms and vehicles.
- In another such audit, examiners found that six school districts did not adequately control their student grading systems, which record information about students' grades and provide system access to teachers, administrators and staff. Grade changes tested that were made by non-teachers after the marking periods closed did not have supporting documentation 44 percent of the time, and examiners found that grade changes were being made to prior school years going back several years.
- Another audit found that none of the ten municipalities examined fully complied with their Fire Code responsibilities. For example, officials from five municipalities did not review or approve fire safety or evacuation plans. Further, more than three-quarters of the 96 buildings visited did not have a fire safety plan on file that met the minimum Fire Code requirements.

In support of the Comptroller's reform initiative for public authorities, the Division audited four housing authorities, one power authority, one market authority and 13 IDAs, which are public benefit corporations created to facilitate economic development by attracting, retaining or expanding businesses. Division examiners found that 10 IDAs did not always adequately monitor, evaluate or control benefits and incentives granted to businesses. In addition, nine IDAs sometimes did not adequately bill, collect and distribute payment-in-lieu-of-taxes (PILOT) amounts totaling almost \$985,000. Auditors also found that two housing authorities did not have adequate procedures for processing tenant rents, ensure established financial policies were always followed, establish adequate internal controls over financial processes and implement compensating controls when employees were performing incompatible financial duties.



However, two other housing authorities appropriately managed their financial condition and adequately maintained and approved employee time sheets and leave records. OSC examiners also commended the power authority for establishing and implementing strong internal controls over its billing and collection process.

Division audit efforts have at times identified instances where local governments and school districts can cut waste, reduce expenses and enhance revenues. In 2015, 41 Division audits made recommendations for cost-savings measures or revenue enhancements that, if implemented, could produce more than \$7.8 million in savings. For example, during an audit of a school district, examiners found that the district could save \$147,450 by reducing excess capacity on buses and combining runs, thereby eliminating the need for three contracted buses. The district also did not correctly calculate the fuel allotment to the transportation vendor, resulting in overpayments totaling \$3,101, and did not recoup \$5,841 for excess fuel given to the vendor.

Local governments and school districts invest considerable resources in their IT assets and rely on these systems for storing important financial and non-financial information, accessing the Internet, communicating through email and reporting to State and federal agencies. In 2015, the Division issued 42 audit reports and 19 confidential IT letters that identified ways local officials can better protect their computer systems and data from unauthorized, inappropriate and wasteful use. The reports, which are valued by local officials, include many recommendations for improving IT security that are no-cost or low-cost solutions and addressed issues such as patch management, anti-virus protection, access controls, disaster recovery policies, firewall and wireless network configuration and physical security. One IT audit identified the impact on a locality of two “ransomware” email schemes which caused their data to be encrypted and rendered inaccessible when employees opened falsified email messages containing a malware attachment. Local officials had to pay “ransom” amounting to hundreds of dollars each time to have the data restored. In addition, OSC auditors conducted a total of six network and/or web application vulnerability assessments.

Chapter 97 of the Laws of 2011 established a property tax levy limit (generally referred to as the tax cap) that restricts the amount of property taxes local governments and school districts can levy. As part of its authority to conduct examinations, the Comptroller has authority to review the tax cap calculations filed by local governments and school districts. Of the 829 tax cap filings reviewed by the Division in 2015, OSC found that 696 (84 percent) levied taxes that complied with the cap. Ninety-eight local governments and schools (12 percent) exceeded their tax cap limit, but properly overrode the limit. Only 35 local governments and schools (4 percent) exceeded their tax cap limits without a proper override. Auditors provided these local governments and school districts with assistance to help them reserve the excess taxes collected pursuant to the legislation.

Local Official Training

The Division provides a comprehensive array of training opportunities including accounting schools, statewide and regional conferences, various workshops, and webinars. In 2015, Division staff conducted 129 training sessions for local officials and staff at statewide, regional, and online events. Total attendance at these sessions was nearly 8,500.

To expand its outreach, the Division recently launched a new initiative - **The Academy for New York State's Local Officials**. The Academy provides municipal officials a convenient way to improve their knowledge of local government finances and delivers a focused curriculum to help them carry out their duties.

Information on the Academy and available training opportunities can be found at:
<http://osc.state.ny.us/localgov/academy/index.htm>

Publications

The Division's website contains a wealth of valuable information for municipal officials and others interested in local government issues and finance. These can be accessed online at:

<http://www.osc.state.ny.us/localgov/researchpubs/index.htm>

Printed copies can be obtained by calling (866) 321-8503 or emailing localgov@osc.state.ny.us.

In 2015, the Division issued 12 research reports that address major issues facing local governments, taxpayers and State policy makers, such as: sales tax trends; the continuing foreclosure crisis; New York's local public authorities; the effect of the tax cap on counties over the past four years; and several reports on OSC's Fiscal Stress Monitoring System.

In addition, LGSA issues regular guidance to local officials through its Professional Standards Unit and Local Government Management Guide series. Some technical topics covered in 2015 included a number of technology and cybersecurity issues, including protecting industrial control systems, avoiding and mitigating problems from ransomware demands, and information technology contingency planning.





Local Financial Data Resources

For those that desire more detailed current information on local governments, OSC provides access to financial data for counties, cities, towns, villages, school districts and fire districts. This data is derived from the Annual Financial Reports that these local governments are required to file with OSC. In addition, financial and other data from many kinds of local authorities is also available. This local authority data is derived from information that is submitted through the Public Authority Reporting Information System maintained by OSC.

Open Book New York

The Comptroller's online resource that provides data on local governments, State contracts, public authority information and State spending and payments. The local government information includes data on the Property Tax Cap, local revenues and expenditures and local government debt-related activity. It can be accessed at www.openbooknewyork.com/index.htm.

Financial Data for Local Governments

This resource includes detailed financial data sets for local governments, school districts, fire districts, industrial development agencies, local development corporations and other local governmental entities. The data covers up to 18 years and can be download in spreadsheets. This data is available at: www.osc.state.ny.us/localgov/datanstat/findata/index_choice.htm.

Real Property Tax Rates and Levies

This resource includes local government real property tax levies, taxable full value amounts and full value tax rates from 2013 on. Data on overlapping real property tax levies and rates is available for 2000 to 2012. School district real property tax rates are available from 2000 on. www.osc.state.ny.us/localgov/orptbook/index.htm.

Division of Local Government and School Accountability
Website: www.osc.state.ny.us/localgov • Email: localgov@osc.state.ny.us



Endnotes

- ¹ Office of the State Comptroller, *Report on the State Fiscal Year 2015-16 Enacted Budget*, April 2015.
http://osc.state.ny.us/reports/budget/2015/2015-16_enacted_budget.pdf.
- ² In this report, local governments include counties, cities, towns, villages, fire districts and school districts unless stated otherwise.
- ³ Unless otherwise noted, all figures in the text and graphs use OSC data and do not include New York City.
- ⁴ Personal Income data from United States Bureau of Economic Analysis.
- ⁵ See Laws of 2015, chapter 20, Part C, Subpart B, Section 1.
- ⁶ Local governments can legally exceed the tax levy limit by passing a local law (counties, cities, towns and villages) or a resolution (fire districts and others) to override the cap. An override requires at least a 60 percent supermajority vote of the governing board in order to pass. School districts may seek an override of the tax levy limit as well, but this override requires approval from at least 60 percent of the voters.
- ⁷ Larry Cordell and Lauren Lambie-Hanson, "A Cost-Benefit Analysis of Judicial Foreclosure Delay," Federal Reserve Bank of Philadelphia, Working Paper No. 15-14 (March 2015); Kristopher S. Girardi, Eric Rosenblatt, Paul S. Willen, and Vincent W. Yao, "Foreclosure Externalities: Some New Evidence," Federal Reserve Bank of Boston, Public Policy Discussion Papers No. 12-5.
- ⁸ Data on foreclosure filings and the number of pending foreclosure cases are from the New York State Unified Court System. Years are based on Court System reporting periods.
- ⁹ Data on the number of housing units is from the U.S. Census Bureau (American Community Survey five-year estimates, 2013).
- ¹⁰ For more information on foreclosures see OSC's *The Foreclosure Predicament Persists*, August 2015.
<http://www.osc.state.ny.us/localgov/pubs/research/snapshot/foreclosure0815.pdf>.
- ¹¹ Office of the State Comptroller, *Report on the State Fiscal Year 2015-16 Enacted Budget*, April 2015.
http://www.osc.state.ny.us/reports/budget/2015/2015-16_enacted_budget.pdf.
- ¹² See OSC's *Employer Projections and Rates*,
<http://www.osc.state.ny.us/retire/employers/epr/index.php>.
- ¹³ For more information, see OSC's Fiscal Stress Monitoring System webpage:
<http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm>.
- ¹⁴ All percentages in this section are of local governments that filed full financial data to OSC in time to receive a FSMS score for the fiscal year indicated.
- ¹⁵ Office of the State Comptroller, *Local Authorities in New York State – An Overview*, April 2015.
<http://www.osc.state.ny.us/localgov/pubs/research/localauthorities0415.pdf>.
- ¹⁶ Office of the State Comptroller, *Are Off-Track Betting Corporations Nearing the Finish Line?* September 2015.
<http://www.osc.state.ny.us/localgov/pubs/research/otb0915.pdf>.
- ¹⁷ The latest OSC report on IDAs is *Annual Performance Report on New York State's Industrial Development Agencies: Fiscal Year Ending 2013*, May 2015.
http://www.osc.state.ny.us/localgov/pubs/research/ida_reports/2015/idaperformance.pdf.
- ¹⁸ For more information on legislation advanced by the Comptroller, please visit:
<http://www.osc.state.ny.us/legislation/index.htm>.

SUMMARY OF FINANCES FOR MAJOR CLASSES OF LOCAL GOVERNMENT – Fiscal Year Ended in 2014

(Excluding New York City)

| (All dollar amounts in millions) | County | City | Town | Village | School | Fire District | Total |
|---|-------------------|------------------|------------------|------------------|-------------------|----------------|-------------------|
| Population - Census Estimates | 11,255,148 | 2,227,332 | 9,018,242 | 1,923,013 | | | |
| Full Value of Real Property | \$1,102,838.5 | \$112,334.1 | \$993,516.4 | \$239,664.4 | \$1,126,664.9 | | |
| Debt Issued: | | | | | | | |
| Bonds | \$1,416.8 | \$345.8 | \$682.0 | \$221.1 | \$1,289.3 | \$56.7 | \$4,011.7 |
| Other Debt | \$1,682.8 | \$414.3 | \$351.7 | \$211.9 | \$3,013.9 | \$25.5 | \$5,700.1 |
| Outstanding Debt: | | | | | | | |
| Bonds (Gross) | \$11,165.0 | \$2,643.5 | \$4,123.9 | \$1,699.7 | \$15,426.8 | \$306.6 | \$35,365.4 |
| Other Debt | \$2,101.9 | \$631.5 | \$923.8 | \$413.4 | \$2,848.8 | \$50.7 | \$6,970.1 |
| Total Outstanding Debt | \$13,266.9 | \$3,275.0 | \$5,047.7 | \$2,113.1 | \$18,275.6 | \$357.3 | \$42,335.5 |
| Revenues: | | | | | | | |
| Real Property Taxes and Assessments | \$5,089.3 | \$1,045.9 | \$3,573.3 | \$1,272.5 | \$18,256.5 | \$710.5 | \$29,948.0 |
| Other Real Property Tax Items | \$336.3 | \$137.3 | \$84.0 | \$33.2 | \$2,891.4 | \$5.1 | \$3,487.3 |
| Sales and Use Tax | \$7,578.6 | \$844.3 | \$662.3 | \$159.0 | \$280.2 | \$0.0 | \$9,524.4 |
| Other Non-Property Taxes | \$74.6 | \$82.6 | \$199.8 | \$24.1 | \$0.0 | \$0.0 | \$381.1 |
| Charges for Services | \$2,337.6 | \$900.9 | \$960.6 | \$762.7 | \$350.4 | \$0.0 | \$5,312.1 |
| Charges to Other Governments | \$481.4 | \$75.4 | \$158.4 | \$90.9 | \$129.6 | \$14.1 | \$949.9 |
| Use and Sale of Property | \$310.2 | \$59.9 | \$143.4 | \$42.7 | \$444.8 | \$11.4 | \$1,012.4 |
| Other Local Revenues | \$1,675.8 | \$286.3 | \$361.6 | \$108.4 | \$461.5 | \$12.5 | \$2,906.1 |
| Total Local Revenues | \$17,883.8 | \$3,432.7 | \$6,143.4 | \$2,493.4 | \$22,814.3 | \$753.6 | \$53,521.2 |
| State Aid | \$2,719.4 | \$836.1 | \$439.7 | \$121.3 | \$12,981.8 | \$2.8 | \$17,101.1 |
| Federal Aid | \$2,545.3 | \$271.5 | \$220.3 | \$83.4 | \$1,542.5 | \$2.2 | \$4,665.3 |
| Total State and Federal Revenues | \$5,264.7 | \$1,107.6 | \$660.0 | \$204.7 | \$14,524.3 | \$5.0 | \$21,766.3 |
| Total Revenues | \$23,148.5 | \$4,540.3 | \$6,803.4 | \$2,698.2 | \$37,338.6 | \$758.6 | \$75,287.6 |
| Expenditures: | | | | | | | |
| Personal Services | \$5,080.0 | \$1,658.1 | \$2,086.5 | \$836.2 | \$17,677.7 | \$146.8 | \$27,485.3 |
| Employee Benefits | \$3,435.5 | \$1,178.8 | \$1,228.1 | \$517.4 | \$8,737.5 | \$165.5 | \$15,262.8 |
| Contractual | \$12,848.4 | \$1,086.3 | \$2,378.8 | \$923.5 | \$8,007.8 | \$231.5 | \$25,476.2 |
| Total Current Operations | \$21,363.9 | \$3,923.1 | \$5,693.5 | \$2,277.1 | \$34,423.0 | \$543.8 | \$68,224.4 |
| Equipment and Capital Outlay | \$1,347.6 | \$530.3 | \$909.7 | \$353.2 | \$1,707.7 | \$189.1 | \$5,037.6 |
| Debt Service | \$1,364.5 | \$354.6 | \$609.6 | \$230.5 | \$2,383.8 | \$58.2 | \$5,001.1 |
| Principal | \$874.6 | \$243.6 | \$471.2 | \$176.1 | \$1,702.6 | \$45.7 | \$3,513.8 |
| Interest | \$489.9 | \$111.0 | \$138.4 | \$54.4 | \$681.2 | \$12.5 | \$1,487.3 |
| Total Expenditures | \$24,076.0 | \$4,808.0 | \$7,212.8 | \$2,860.8 | \$38,514.5 | \$791.1 | \$78,263.1 |

Source: OSC and United States Census Bureau.



Division of Local Government and School Accountability

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Division of Local Government and School Accountability

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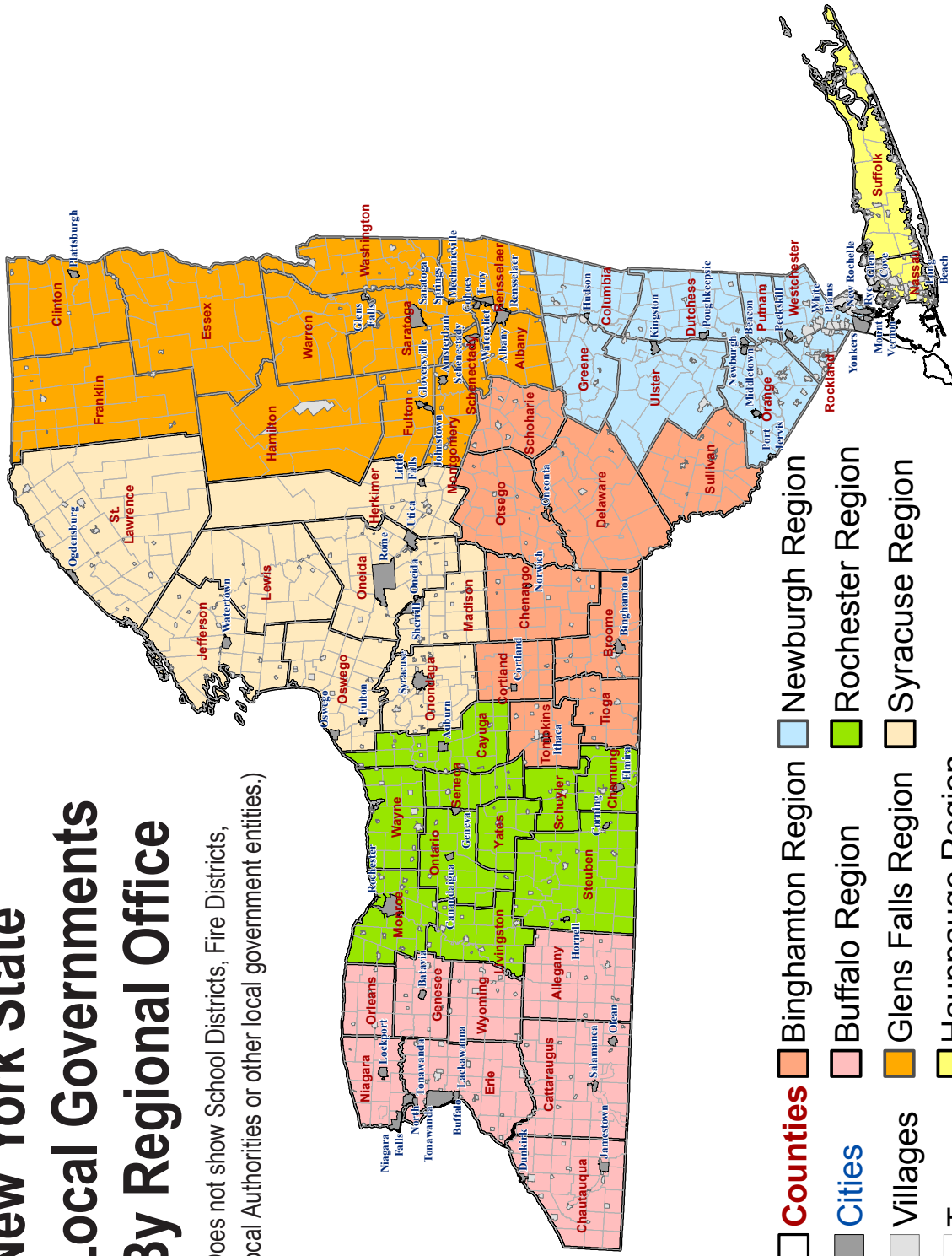
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(Does not show School Districts, Fire Districts,
Local Authorities or other local government entities.)



- Counties**
- Albany Region**
- Buffalo Region**
- Glens Falls Region**
- Hauppauge Region**
- Newburgh Region**
- Rochester Region**
- Syracuse Region**
- Cities**
- Villages**
- Towns**

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