



# Town of Bath

## Financial Management

### Report of Examination

Period Covered:

January 1, 2009 — December 31, 2011

2012M-14



Thomas P. DiNapoli

# Table of Contents

	<b>Page</b>
<b>AUTHORITY LETTER</b>	2
<b>INTRODUCTION</b>	3
Background	3
Objective	3
Scope and Methodology	3
Comments of Local Officials and Corrective Action	4
<b>FINANCIAL MANAGEMENT</b>	5
Recommendations	11
<b>APPENDIX A</b> Response From Local Officials	12
<b>APPENDIX B</b> Audit Methodology and Standards	14
<b>APPENDIX C</b> How to Obtain Additional Copies of the Report	15
<b>APPENDIX D</b> Local Regional Office Listing	16

# State of New York Office of the State Comptroller

---

---

## **Division of Local Government and School Accountability**

May 2012

Dear Town Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments 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 operations and Town Board governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of the Town of Bath, entitled Financial Management. 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 local government 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*

# Introduction

## Background

The Town of Bath is located in Steuben County and has a population of approximately 12,000. It has two villages within its boundaries: the Village of Bath and the Village of Savona. The Town is governed by an elected five-member Town Board (Board) comprising the Supervisor and four council members. The Board is responsible for overseeing the operations, finances, and overall management of the Town. The Town Supervisor (Supervisor) is the chief fiscal officer and is responsible for maintaining a record of all receipts, expenditures, and account balances, and for providing the Board with timely, accurate, and useful financial information. The Supervisor,<sup>1</sup> acting as budget officer, is responsible for compiling the initial budget estimates and producing the tentative budget. The entire Board is responsible for adopting and monitoring the budget and ensuring the Town's sound financial position.

The Town provides various services to its residents including general administration, road maintenance, snowplowing, fire protection, and street lighting. The Town's budgeted appropriations for the 2011 fiscal year were approximately \$3.2 million, funded primarily with State aid, real property taxes, and sales tax.

The Town's main operating funds include the town-wide (TW) general fund, the town-wide highway fund, the town-outside-village (TOV) general fund, and the town-outside-village highway fund.<sup>2</sup> Expenditures from those funds in the 2011 fiscal year<sup>3</sup> totaled approximately \$2.78 million.

## Objective

The objective of our audit was to review the Town's financial management and budgeting practices, and its resultant financial condition. Our audit addressed the following related question:

- Is the Board providing adequate oversight and management of the Town's budget and financial operations?

## Scope and Methodology

We examined the Board's financial management of the Town's financial condition for the period January 1, 2009 to December 31, 2011. To analyze the Town's historical appropriation of fund balance, we extended the audit period back to fiscal year 2007.

<sup>1</sup> A newly elected Town Supervisor took office as of January 1, 2012.

<sup>2</sup> The town-wide funds have tax bases that encompass the whole Town, including the two villages. The town-outside-village funds have tax bases that encompass only the portion of the Town that lies outside the villages.

<sup>3</sup> From preliminary financial statements

**Comments of  
Local Officials and  
Corrective Action**

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.

The results of our audit and recommendations have been discussed with Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our findings.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and forwarded to our office within 90 days, pursuant to Section 35 of the General Municipal Law. 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. We encourage the Board to make this plan available for public review in the Town Clerk's office.

## Financial Management

The Board is responsible for making sound financial decisions that are in the best interest of the Town and the taxpayers who fund its operations. This responsibility requires the Board to adopt structurally balanced budgets, for all operating funds, which include sufficient revenues to finance recurring expenditures. It is important that the Board adopt policies and procedures for preparing the budget, based on actual financial results from prior years along with other relevant available data, and for periodically monitoring the annual budget. A key aspect of budget preparation is a reasonable estimate of fund balance, which is the difference between revenues and expenditures accumulated over time. The appropriation of fund balance as a funding source, when appropriate, can help Town officials ensure that the amount of real property taxes raised is no greater than necessary. While Town Law provides the framework for the adoption of the Town's budget,<sup>4</sup> the Board is responsible for establishing a formal and systematic approach for developing the three key components of its adopted budget: estimated expenditures (appropriations), estimated revenues that will be available to fund appropriations, and the amount of available fund balance to be appropriated as a revenue source to reduce the resultant tax levy. In 2011, the State passed legislation limiting the percentage increase in taxes that a municipality can levy to 2 percent of the prior year's tax levy, subject to certain exclusions. Towns may elect to exceed the 2 percent limit on the tax levy increase by passing a local law annually.

The Board did not provide adequate oversight and management of the Town's financial operations. The Board did not adopt detailed policies and procedures for its budget preparation process and the routine monitoring of the budget against actual operating results during the year. As a result, the Board adopted budgets with inaccurate estimates of revenues and expenditures, and used fund balance as a revenue source with no systematic approach to ensure that appropriated amounts were both needed and available. Because of the Board's consistently poor budgeting practices, three operating funds experienced significant declines in fund balance from the 2007 to the 2011 fiscal years. These operating funds therefore had little or no financial flexibility to handle unexpected occurrences, particularly the TOV highway fund, which at the end of the 2011 fiscal year had a fund balance deficit of \$75,685 and a budgetary deficit of \$175,685 after the appropriation of non-existent fund balance in the 2012 budget.

<sup>4</sup> Article 8, Sections 100-109

The Board did not adopt detailed policies and procedures for its budget process to provide guidance and direction for: accurately estimating revenues and expenditures and the amount of fund balance that will be available for appropriation as a revenue source in the annual budget; the appropriate level of unappropriated fund balance to maintain for unforeseen occurrences or cash flow issues; and required budget monitoring and amendment procedures. As a result, the Board lacked a formal and agreed upon approach to its budget process, and has made significant errors and misjudgments, when developing all three components of its adopted budget, for several years.

Expenditure Estimates — The Board is responsible for formulating a spending plan that balances the level of services desired and expected by Town residents with the ability and willingness of the residents to pay for such services, and is based on prior years' expenditure levels and other available information. However, the Board has consistently overestimated expenditures for its four major operating funds, for several years. For perspective, Table 1 shows actual expenditures compared to appropriations for the last three fiscal years ended December 31, 2011, and the significant budget variances generated. The overestimated expenditures affected various budgetary line items, with the largest variances occurring in employee benefits, transportation expenditures, equipment, and bridge expenditures.

<b>Table 1: Expenditures Budget-to-Actual Results (Fiscal Years 2009-2011)</b>					
<b>Fund</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>Total 3 Years</b>
General Fund – TW	Budgeted	\$846,088	\$858,502	\$813,527	\$2,518,117
	Actual	\$708,449	\$736,007	\$742,389	\$2,186,845
	<b>Variance</b>	<b>\$137,639</b>	<b>\$122,495</b>	<b>\$71,138</b>	<b>\$331,272</b>
General Fund – TOV	Budgeted	\$65,770	\$68,997	\$74,010	\$208,777
	Actual	\$62,825	\$66,058	\$70,495	\$199,378
	<b>Variance</b>	<b>\$2,945</b>	<b>\$2,939</b>	<b>\$3,515</b>	<b>\$9,399</b>
Highway Fund – TW	Budgeted	\$482,370	\$396,523	\$368,815	\$1,247,708
	Actual	\$449,571	\$369,014	\$332,188	\$1,150,773
	<b>Variance</b>	<b>\$32,799</b>	<b>\$27,509</b>	<b>\$36,627</b>	<b>\$96,935</b>
Highway Fund – TOV	Budgeted	\$1,688,601	\$1,763,568	\$1,662,695	\$5,114,864
	Actual	\$1,533,912	\$1,631,490	\$1,635,379	\$4,800,781
	<b>Variance</b>	<b>\$154,689</b>	<b>\$132,078</b>	<b>\$27,316</b>	<b>\$314,083</b>
<b>Total Budget Variance</b>		<b>\$328,072</b>	<b>\$285,021</b>	<b>\$138,596</b>	<b>\$751,689</b>

Revenue Estimates — After the Board has determined the proper types and level of services to provide and prepared realistic estimates of the costs to provide them, it must then develop accurate estimates of the revenues the Town will receive to help fund these costs, based on accurate information related to recurring revenue trends in prior

years. However, the Board has consistently underestimated revenues in its operating budgets for several years, as shown in Table 2. The underestimated revenues were primarily from State aid, payments in lieu of taxes, and sales tax.

<b>Fund</b>		<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>Total 3 Years</b>
General Fund – TW	Budgeted	\$620,342	\$632,756	\$626,704	\$1,879,802
	Actual	\$658,018	\$659,055	\$745,098	\$2,062,171
	<b>Variance</b>	<b>\$37,676</b>	<b>\$26,299</b>	<b>\$118,394</b>	<b>\$182,369</b>
General Fund – TOV	Budgeted	\$55,770	\$53,997	\$57,853	\$167,620
	Actual	\$61,109	\$60,694	\$60,662	\$182,465
	<b>Variance</b>	<b>\$5,339</b>	<b>\$6,697</b>	<b>\$2,809</b>	<b>\$14,845</b>
Highway Fund – TW	Budgeted	\$317,370	\$396,523	\$366,462	\$1,080,355
	Actual	\$401,204	\$400,098	\$424,471	\$1,225,773
	<b>Variance</b>	<b>\$83,834</b>	<b>\$3,575</b>	<b>\$58,009</b>	<b>\$145,418</b>
Highway Fund – TOV	Budgeted	\$1,275,601	\$1,350,568	\$1,450,113	\$4,076,282
	Actual	\$1,349,386	\$1,434,044	\$1,536,335	\$4,319,765
	<b>Variance</b>	<b>\$73,785</b>	<b>\$83,476</b>	<b>\$86,222</b>	<b>\$243,483</b>
<b>Total Budget Variance</b>		<b>\$200,634</b>	<b>\$120,047</b>	<b>\$265,434</b>	<b>\$586,115</b>

Consistently including unrealistic revenue and expenditure estimates in Town budgets can be misleading to taxpayers. Furthermore, the Board is unable to effectively manage financial operations when its annual spending plans are based on unrealistic and unreliable estimates.

**Fund Balance** — The third essential component of a responsible and balanced budget is a reasonable estimate of the fund balance that will be available at the end of the current fiscal year, and the appropriate amounts to retain as a financial safeguard and to appropriate (when reasonable) as a revenue to offset the ensuing year’s tax levy. The Board is responsible for ensuring that the Town has adequate unexpended surplus funds<sup>5</sup> for the current year’s operations and to provide the necessary financial cushion. The Board may then appropriate a portion of fund balance as a revenue source in the ensuing year’s budget to reduce the tax levy.

<sup>5</sup> 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).

However, the Board did not adopt a policy, or ensure that procedures were in place, to govern the level of fund balance to be maintained. The Supervisor told us that the Town had an informal policy to appropriate 100 percent of available fund balance in the budget each year, to return surplus moneys to taxpayers. While a reduced tax levy benefits taxpayers in the short term, the fund balance should not be depleted to the point that there is insufficient cash available for paying bills or managing unforeseen events. The Government Finance Officers Association (GFOA) recommends that local governments, at a minimum, maintain unrestricted fund balance of no less than two months of regular expenditures.<sup>6</sup> Furthermore, the Supervisor had not established a system to reasonably estimate the amount of fund balance that will be available at year end. Instead, the budget has typically included either the amount budgeted or reported for the previous year. As a result, the Board often appropriated more fund balance in its adopted budgets than was actually available.

Table 3 compares the amount of fund balance appropriated in the four operating funds, as shown in the Town’s adopted budget for the ensuing year, to the amount actually available as reported in the Town’s annual financial report to the Office of the State Comptroller. For the TW general and highway funds and the TOV highway fund, the Board appropriated more fund balance than was actually available in various years:

<b>Fund</b>		<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>
General Fund – TW	Fund Balance Reported at Year End	\$243,002	\$231,261	\$180,829	\$103,877	\$106,586
	Appropriated Fund Balance in Ensuuing Year’s Budget	\$225,746	\$225,746	\$225,746	\$186,824	\$103,877
	<b>Unexpended Surplus Funds<sup>a</sup></b>	<b>\$ 17,256</b>	<b>\$5,515</b>	<b>(\$44,917)</b>	<b>(\$82,947)</b>	<b>\$2,709</b>
General Fund – TOV	Fund Balance Reported at Year End	\$23,664	\$42,064	\$40,348	\$34,985	\$25,152
	Appropriated Fund Balance in Ensuuing Year’s Budget	\$0	\$10,000	\$15,000	\$16,157	\$17,000
	<b>Unexpended Surplus Funds<sup>a</sup></b>	<b>\$23,664</b>	<b>\$32,064</b>	<b>\$25,348</b>	<b>\$18,828</b>	<b>\$8,152</b>
Highway Fund – TW	Fund Balance Reported at Year End	\$210,792	\$86,364	\$37,978	\$69,046	\$161,329
	Appropriated Fund Balance in Ensuuing Year’s Budget	\$175,000	\$165,000	\$0	\$2,353	\$15,000
	<b>Unexpended Surplus Funds<sup>a</sup></b>	<b>\$35,792</b>	<b>(\$78,636)</b>	<b>\$37,978</b>	<b>\$66,693</b>	<b>\$146,329</b>
Highway Fund – TOV	Fund Balance Reported at Year End	\$779,006	\$387,233	\$202,707	\$5,261	(\$75,685)
	Appropriated Fund Balance in Ensuuing Year’s Budget	\$393,000	\$413,000	\$413,000	\$212,582	\$100,000
	<b>Unexpended Surplus Funds<sup>a</sup></b>	<b>\$386,006</b>	<b>(\$25,767)</b>	<b>(\$210,293)</b>	<b>(\$207,321)</b>	<b>(\$175,685)</b>

<sup>a</sup>Prior to the 2011 fiscal year, these funds were referred to as ‘unreserved, unappropriated.’

<sup>6</sup> GFOA of the US and Canada, Best Practice: “Appropriate Level of Unrestricted Fund Balance in the General Fund (2002 and 2009)”

The Board's failure to estimate the amount of fund balance that will be available at year end, and the related over-appropriation of fund balance, caused a significant fund balance decline in the operating funds by a total of over \$1 million<sup>7</sup> over the five fiscal years 2007-2011, of which the TOV highway fund accounted for 82 percent. While the Town made improvements during 2011,<sup>8</sup> excessive appropriations of fund balance in the 2012 budget still left the TOV highway fund with no money, and the TW general fund with little unexpended surplus funds for cash flow or unexpected occurrences in the 2012 fiscal year.

The positive budget variances generated by the inaccurate revenue and expenditure estimates actually helped offset the effect of over-appropriating fund balance for some time, but eventually the fund balances in certain funds declined to unreasonably low or negative levels. The Board would be in a much better position to effectively manage and monitor the Town's financial condition, and to make its adopted budgets more transparent to the taxpayers, by including more accurate and realistic estimates for revenues and expenditures, and appropriating fund balance only in the amounts actually needed (and available) to fund the difference.

Budget Monitoring — In addition, the Board did not require the Supervisor to provide periodic budget status reports during the fiscal year, showing budgeted-versus-actual revenues and expenditures, and thus lacked the information to monitor the budgets against operations throughout the year and make necessary adjustments. After we discussed this with Town officials during fieldwork, the Supervisor began providing monthly budget status reports to the Board. While these reports are a vital Board management tool, the Board remains in a poor position to adequately manage financial operations until it develops more accurate and realistic annual budgets and then receives monthly status reports with which to monitor the Town's revenues and expenditures against its budget throughout the year.

The failure to adopt accurate and realistic annual budgets, and closely monitor them against actual results of operations during each year, has left the Board unable to adequately assess and address the true financial position of the Town's operating funds and has allowed certain funds to approach fiscal stress over the past five years. Specifically:

---

<sup>7</sup> The total fund balance in the TW general fund declined by \$136,416, in the TW highway fund by \$49,463, and in the TOV highway fund by \$854,691; and increased slightly in the TOV general fund by \$1,488.

<sup>8</sup> After we had completed fieldwork, we requested and reviewed the Town's budget status reports and balance sheet information as of December 31, 2011, as well as the Town's 2012 budget, which was adopted in November 2011.

- In the TW general fund, the available fund balance had declined to less than \$104,000 at the end of 2010. With the appropriation of \$186,824 in fund balance for 2011, the fund began the 2011 fiscal year with a budgetary deficit, just as it did in 2010. Although the Town regained a negligible amount of surplus funds in 2011, it is not adequate as a financial cushion. The Board appropriated almost all of the available fund balance in the 2012 budget leaving only \$2,709 available for cash flow and unforeseen events.
- The unexpended surplus fund balance in the TOV general fund, while remaining positive, declined from \$25,348 in 2009 to just \$8,142 at the end of 2011. The Board must ensure that it does not continue to appropriate fund balance in amounts that financial operations cannot support.<sup>9</sup>
- In the TW highway fund, the over-appropriation of fund balance in the 2009 budget resulted in a budgetary deficit of over \$78,000. However, in ensuing years, the Board reduced the fund balance appropriation in this fund to restore fund balance to a healthy level. The available fund balance of \$69,046 at the end of 2010 could cover just over two months of expenditures. In addition, the Board appropriated very little fund balance in the 2011 and 2012 budgets, which helped strengthen this fund's financial position.
- In the TOV highway fund, the Board consistently over-appropriated fund balance in four consecutive years. The available fund balance of \$5,261 at the end of 2010 would not cover half a month's expenditures, nor the fund balance appropriation of over \$212,000 for 2011. Town officials told us they had to make various interfund loans in 2011 to pay TOV highway fund bills, and had to forego making the scheduled December payment to the New York State Retirement System. Furthermore, the Town still had to use interfund loans to cover this fund's portion of the retirement bill payment on February 1, 2012. Despite these cash flow shortages in 2011, the Board still appropriated \$100,000 of non-existent fund balance in its 2012 budget, resulting in a budgetary deficit of \$175,685 as of December 21, 2011.

---

<sup>9</sup>Furthermore, the TOV general fund is the only fund that can legally help subsidize the TOV highway fund until the Board is able to improve the TOV highway fund's financial status. Therefore, if the fund balance of the TOV general fund becomes too low, the Town cannot rely on advancing funds from it.

For 2012, the Board enacted a local law to override the 2 percent tax levy increase limitation, thereby allowing the Town's 2012 budget to exceed the State's legislated tax increase cap over the prior year, by \$131,509.<sup>10</sup> This new tax cap law will bear significant weight for the Town for years to come; by consistently appropriating more fund balance than was actually available, the Town has adopted budgets with artificially low tax levies. The Town will now be limited in the amount by which it can increase its tax levy each year. Thus, it will have much less flexibility going forward (unless the Board adopts a local law annually to override the tax cap), and will require a longer period of time to address and correct the decreased and negative fund balances of its TW general and TOV highway funds. With the depletion of the Town's fund balances and its year-end financial cushion, the Town may also need to resort to short-term borrowings to cover any unforeseen costs. It is important that Town officials develop policies and procedures to more accurately estimate revenues, expenditures, and fund balance so as to reduce the Town's risk of fiscal stress.

## **Recommendations**

1. The Board should establish a policy and develop procedures for preparing realistic and structurally balanced budgets, using actual financial results from prior years and other relevant and available data. This process should provide guidance for: determining the appropriate level of fund balance to maintain in each fund, accurately estimating the amount of fund balance that will be available at the end of the fiscal year, and determining the proper amount of fund balance to appropriate in the ensuing year's budget.
2. The Board should develop a formal plan to alleviate the fund balance deficit in the TOV highway fund.
3. The Board should require the Supervisor to provide budget-to-actual reports on a monthly basis and use them to monitor current-year results against budget estimates throughout the year, and make appropriate budget adjustments, as necessary, in a timely manner.

---

<sup>10</sup> The Town's total tax levy for 2011 was \$1,577,843, and is budgeted at \$1,768,060 for 2012.

**APPENDIX A**  
**RESPONSE FROM LOCAL OFFICIALS**

The local officials' response to this audit can be found on the following page.

## TOWN OF BATH

Po Box 327 Bath,  
NY 14810  
607-776-6649

May 15, 2012

A budget is a plan or guide to use projected income through taxes, sales taxes and other income to the town to pay claims against the Town of Bath and to maintain a contingency fund for unexpected bills and emergencies.

Over the past several years, The Town of Bath has suffered a continual decline in both sales and property tax revenue. This decrease in income coupled with an increase in overall costs due to inflation plus a three-year contractual obligation to the Teamsters union, have seriously and negatively impacted the Town of Bath, budget.

The Town of Bath is basically a retirement community consisting of a few small dairy farms and fewer industries.

In an attempt to keep taxes in line, unexpended fund balances have been used in the past. Since January 1, 2012 the members of the town board have received a detailed supervisor's monthly report showing all fund balances and detailed monthly expenditures to keep them informed.

I would like to request the comptroller's office do a training session with the Bath Town Board members prior to the beginning of the 2013 budget preparation. As times change and the responsibilities of town government increase, we need direction in developing a sustainable budget.

Sincerely yours,



Marcia F Burns  
Bath Town Supervisor

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

To accomplish our objectives, we interviewed appropriate Town officials and employees, tested selected records, and examined pertinent documents for the period January 1, 2009 through December 31, 2011. To analyze the Town's historical appropriation of fund balance we extended the audit period back to fiscal year 2009.

Our examination included the following:

- We interviewed Town officials and employees to gain an understanding of Town operations.
- We reviewed Town policies and procedures.
- We obtained an understanding of the Town's internal control environment and specific controls that are significant to the Town's budget process.
- We reviewed audits, management letters, and relevant reports, including corrective action plans, if available.
- We analyzed revenue and expenditure trends and budget-to-actual comparisons for the operating funds for the years 2009 and 2010.
- We reviewed and analyzed reported fund balance levels in comparison to amounts appropriated in adopted budgets.
- We reviewed Annual Update Document (AUD) filings and extensions as submitted to the Office of the State Comptroller to determine if they were timely, accurate, and complete. We also analyzed AUDs for fund balance reasonableness.
- We reviewed Board minutes from January 2009 through July 2011 for actions relevant to budgeting and financial condition.
- We requested and reviewed the preliminary 2011 operating results and 2012 adopted budgets to identify recurring trends or recent changes in budgeting practices.

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## APPENDIX C

### HOW TO OBTAIN ADDITIONAL COPIES OF THE REPORT

To obtain copies of this report, write or visit our web page:

Office of the State Comptroller  
Public Information Office  
110 State Street, 15th Floor  
Albany, New York 12236  
(518) 474-4015  
<http://www.osc.state.ny.us/localgov/>

**APPENDIX D**  
**OFFICE OF THE STATE COMPTROLLER**  
**DIVISION OF LOCAL GOVERNMENT**  
**AND SCHOOL ACCOUNTABILITY**

Steven J. Hancox, Deputy Comptroller  
Nathalie N. Carey, Assistant Comptroller

**LOCAL REGIONAL OFFICE LISTING**

---

**BINGHAMTON REGIONAL OFFICE**

H. Todd Eames, Chief Examiner  
Office of the State Comptroller  
State Office Building - Suite 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313  
Email: [Muni-Binghamton@osc.state.ny.us](mailto:Muni-Binghamton@osc.state.ny.us)

Serving: Broome, Chenango, Cortland, Delaware,  
Otsego, Schoharie, Sullivan, Tioga, Tompkins Counties

**BUFFALO REGIONAL OFFICE**

Robert Meller, Chief Examiner  
Office of the State Comptroller  
295 Main Street, Suite 1032  
Buffalo, New York 14203-2510  
(716) 847-3647 Fax (716) 847-3643  
Email: [Muni-Buffalo@osc.state.ny.us](mailto:Muni-Buffalo@osc.state.ny.us)

Serving: Allegany, Cattaraugus, Chautauqua, Erie,  
Genesee, Niagara, Orleans, Wyoming Counties

**GLENS FALLS REGIONAL OFFICE**

Jeffrey P. Leonard, Chief Examiner  
Office of the State Comptroller  
One Broad Street Plaza  
Glens Falls, New York 12801-4396  
(518) 793-0057 Fax (518) 793-5797  
Email: [Muni-GlensFalls@osc.state.ny.us](mailto:Muni-GlensFalls@osc.state.ny.us)

Serving: Albany, Clinton, Essex, Franklin,  
Fulton, Hamilton, Montgomery, Rensselaer,  
Saratoga, Schenectady, Warren, Washington Counties

**HAUPPAUGE REGIONAL OFFICE**

Ira McCracken, Chief Examiner  
Office of the State Comptroller  
NYS Office Building, Room 3A10  
Veterans Memorial Highway  
Hauppauge, New York 11788-5533  
(631) 952-6534 Fax (631) 952-6530  
Email: [Muni-Hauppauge@osc.state.ny.us](mailto:Muni-Hauppauge@osc.state.ny.us)

Serving: Nassau and Suffolk Counties

**NEWBURGH REGIONAL OFFICE**

Christopher Ellis, Chief Examiner  
Office of the State Comptroller  
33 Airport Center Drive, Suite 103  
New Windsor, New York 12553-4725  
(845) 567-0858 Fax (845) 567-0080  
Email: [Muni-Newburgh@osc.state.ny.us](mailto:Muni-Newburgh@osc.state.ny.us)

Serving: Columbia, Dutchess, Greene, Orange,  
Putnam, Rockland, Ulster, Westchester Counties

**ROCHESTER REGIONAL OFFICE**

Edward V. Grant, Jr., Chief Examiner  
Office of the State Comptroller  
The Powers Building  
16 West Main Street – Suite 522  
Rochester, New York 14614-1608  
(585) 454-2460 Fax (585) 454-3545  
Email: [Muni-Rochester@osc.state.ny.us](mailto:Muni-Rochester@osc.state.ny.us)

Serving: Cayuga, Chemung, Livingston, Monroe,  
Ontario, Schuyler, Seneca, Steuben, Wayne, Yates Counties

**SYRACUSE REGIONAL OFFICE**

Rebecca Wilcox, Chief Examiner  
Office of the State Comptroller  
State Office Building, Room 409  
333 E. Washington Street  
Syracuse, New York 13202-1428  
(315) 428-4192 Fax (315) 426-2119  
Email: [Muni-Syracuse@osc.state.ny.us](mailto:Muni-Syracuse@osc.state.ny.us)

Serving: Herkimer, Jefferson, Lewis, Madison,  
Oneida, Onondaga, Oswego, St. Lawrence Counties

**STATEWIDE AND REGIONAL PROJECTS**

Ann C. Singer, Chief Examiner  
State Office Building - Suite 1702  
44 Hawley Street  
Binghamton, New York 13901-4417  
(607) 721-8306 Fax (607) 721-8313