



LOCAL GOVERNMENT MANAGEMENT GUIDE

Multiyear Capital Planning



For additional copies of this report contact:

**Division of
Local Government and School Accountability**

110 State Street, 12th floor

Albany, New York 12236

Tel: (518) 474- 4037

Fax: (518) 486- 6479

or email us:

localgov@osc.state.ny.us

www.osc.state.ny.us

Table of Contents

Developing a Capital Planning Process	2
Creating an Asset Inventory	4
Prioritizing Capital Projects	5
Assessing Budgetary Impact	7
Financing Capital Acquisitions	9
Adopting a Capital Plan and Capital Budget	11
Monitoring Plan Results	12
Conclusion.....	13
Additional Resources	14
Appendix A.....	15
Appendix B	16
Appendix C.....	17
Appendix D.....	18
Appendix E	19
Central Office Directory	20
Regional Office Directory	21

Multiyear Capital Planning

New York’s local governments are responsible for maintaining and improving a substantial portion of our public infrastructure. A safe and reliable transportation network, clean and abundant water, modern educational facilities and other capital assets form the foundation for successful communities.

Unfortunately, numerous studies have pointed out that New York’s local governments have been underfunding their capital needs over the last several decades. In order to reverse this trend, additional federal, State and local resources may need to be dedicated for sustained investment. Equally important is a commitment by local governments to engage in effective multiyear capital planning.

There are many benefits to a robust capital planning process. Local governments should, and in some cases must, create a comprehensive inventory of their capital assets and “know what they own.” The process of prioritizing capital investments can make sure key assets are repaired or replaced before an emergency occurs. Finally, local government leaders can engage their community in understanding the costs and benefits of maintaining capital infrastructure.

The Office of the State Comptroller (OSC) has long encouraged local government officials to develop and implement a multiyear capital planning process. This process should start with a needs assessment and an affordability analysis that seeks to balance capital priorities with fiscal constraints. Ideally, the capital planning process identifies all capital and major equipment needs, incorporates a process for prioritizing projects, and includes a maintenance cycle to sustain current capital assets. In other words, a capital plan answers some basic questions: What are the local government’s capital investment priorities? How much will they cost to construct and operate? What is the fiscal capacity of our local government to support capital spending over time?

This guide will address the process for developing an effective capital plan. It will discuss:

- Developing a capital planning process
- Creating an asset inventory
- Prioritizing capital projects
- Assessing budgetary impacts
- Financing capital acquisitions
- Adopting a capital plan and budget
- Monitoring plan results.

Additional information on capital planning can be obtained in the following Local Government Management Guides: “Financial Condition Analysis,” “Understanding the Budget Process,” “Capital Assets,” “Reserves,” and “Strategic Planning.”

Capital plans should have a clear mission – to maintain and improve a local government’s capital assets over time.

Developing a Capital Planning Process

The first step in building a multiyear capital plan is to gain consensus on the goals and objectives of the plan. Capital plans should have a clear mission – to maintain and improve a local government’s capital assets over time. The plan must balance capital priorities with fiscal constraints. It should be as comprehensive as possible, encompassing all major public assets that have a significant useful life. It should address legal and policy requirements in areas such as clean water or economic development. It should consider opportunities to combine capital assets into a broader regional infrastructure network. It should establish some parameters for how capital assets will be financed. Finally, it must be flexible enough to respond to new needs and deal with emergencies.

A capital plan should try to answer the following questions:

- What assets do we currently own?
- What are our local government’s capital investment needs?
- How have we prioritized these needs?
- How much will they cost to build and maintain?
- What is our fiscal capacity to support capital spending over time?
- What is the best way to finance these capital investments?
- How can we effectively manage these projects?
- How much will they cost to operate once constructed?

These objectives should be included in a formal policy, generally adopted by the governing board. To promote accountability, local officials should proactively make their capital plans available for public scrutiny. This allows constituents the opportunity to evaluate how well the capital plan aligns with their views of the community’s needs.

Next, a process should be agreed upon for creating and managing the capital plan. This process should include the following steps:

- Identify what types of assets and expenditures will be included in the capital plan.
- Decide how long a period of time the capital plan should encompass.
- Develop data and information requirements for decision making and recordkeeping purposes.
- Develop a specific timetable for creating and reviewing the capital plan.
- Determine who will be participating in the planning process (elected officials, department heads, etc.), and at what points in the process.
- Decide when public meetings or hearings will be held to elicit public participation.
- Finally, be sure to formally approve the plan annually and make sure it is evaluated regularly in future years.

A clear time frame of necessary planning events should be developed. For example, a set period should be established for department heads to develop capital requests. Similarly, the timetable should allow adequate time for an affordability review of each capital project. The plan should also go through an approval process for project selection that connects to the annual budgeting cycle of the local government.

Finally, participants in the capital planning process should agree on their respective roles and responsibilities to facilitate effective coordination. For example, capital project requests submitted by department heads may require review by legal, engineering or other professionals before approval can be granted. The capital planning process should also take into account procurement timelines and the selection of necessary professional services.

With clear objectives in place, timeframes established and well-defined roles agreed upon, the pieces are in place to create a formal multiyear capital plan.

With clear objectives in place, timeframes established and well-defined roles agreed upon, the pieces are in place to create a formal multiyear capital plan.

Generally, a capital asset is a fixed asset that has a useful life of more than one year.

Creating an Asset Inventory

Generally, a capital asset is a fixed asset that has a useful life of more than one year. Capital expenditures consist of spending for the acquisition, improvement or addition to capital assets.

Many local governments do not maintain a comprehensive inventory of capital assets. While creating such an inventory can sometimes be a significant (and costly) undertaking, local governments can utilize existing capital asset records to begin developing an inventory. Department managers can also provide valuable information on the current condition of existing capital assets. Furthermore, certain insurance carriers may have basic information on equipment and buildings. The goal is to identify all capital assets that may need repair or replacement at some point in time (see Local Government Management Guide, “Capital Assets,” for more suggestions on creating a capital asset inventory).

The inventory should include but need not be limited to:

- Utility and sanitation assets, including sewer and water systems, solid waste facilities, and municipal electric and lighting systems.
- Highways, roads and bridges.
- Public buildings.
- Certain equipment, vehicles and furnishings.
- Land or rights to land.
- Certain improvements to land other than buildings.

The inventory should include a brief description of the asset (or group of assets), its location, its estimated useful life, its remaining useful life, its current condition, and its estimated replacement value. (See Appendices A and B for sample asset inventory worksheets.) Managers can then use the inventory information to help prioritize capital project needs.

Prioritizing Capital Projects

Just like an annual operating budget, a multiyear capital plan can require difficult decisions. The good news is that going through a formal capital planning process should make the decisions easier, and everything does not have to be accomplished (and paid for) in one year. Within fiscal constraints, the nature and importance of individual projects will often dictate which must be accomplished in year one and which can be deferred into future years. By creating a rolling multiyear plan, these future capital needs can be clearly identified for policy makers and appropriate resources can be earmarked for use when needed.

Your capital planning process should now move into the identification of capital needs over a period of time (capital plans typically assess needs for up to five years). Managers can use the asset inventory to identify projects that will be necessary in future years and add to the list new needs and priorities in response to such things as legal mandates, economic development pressures or community input. This list should be a direct result of information gathered by department heads in assessing their program needs and objectives, and not simply a “wish list” for the department.

There are a number of factors to consider when evaluating potential projects, including:

- Health and safety concerns.
- Legal mandates by court order, State or federal governments.
- Economic, environmental, or social value to the community or region.
- Operational benefits to the local government.
- Specific needs or demands for improved service, timeliness or cost savings.
- Investment return (e.g., saving on maintenance).
- Capacity to leverage other resources (e.g., matching funds).
- Project feasibility (cost, time frames, management capacity).
- Project risks.

Determining which of these factors to use and how they are to be weighted should be decided by management. Ultimately, the benefits identified with a particular project should be compared to its total cost, both for initial capital construction and ongoing operating expense. When anticipated costs exceed identified benefits, managers must decide if the capital improvement or acquisition is still justified, or whether obtaining additional funding or cutting costs will be necessary. All major capital acquisitions and estimated costs should be substantiated before final approval is given (see Appendices C and D for sample department request forms and summary request forms).

By creating a rolling multiyear plan, these future capital needs can be clearly identified for policy makers and appropriate resources can be earmarked for use when needed.

If a capital plan consists of a large volume of projects, it may be helpful to group projects into clusters of activity so that local government officials can effectively prioritize them.

Next, the process should prioritize and rank projects in order of importance so that decision makers can effectively evaluate these requests. Local government officials can use various methods and combinations of techniques to help with this process. For example, it may be helpful to create a prioritization scale (high, medium, low) based on broad categories of need. Rankings should be justified by empirical data where possible (e.g., engineering studies, cost/benefit analyses, surveys). If a capital plan consists of a large volume of projects, it may be helpful to group projects into clusters of activity so that local government officials can effectively prioritize them.

Priorities should be developed and reviewed at several levels:

- **Departmental or functional priorities** - This approach utilizes the individuals who have the greatest familiarity with their particular capital projects and needs. It should be based upon asset condition data and the subject matter expertise of the departmental head. Departments should create project lists that reflect the urgency of need from an operational perspective.
- **Fiscal priorities** - The chief fiscal officer and his or her staff should review capital project requests within the context of the local government's budget parameters. Here, the focus is on such factors as the impact projects will have on debt affordability measures, debt service costs, capital reserve funds, cash flow and operating costs once the project is completed. Funding sources should be verified and the timing of project costs should be examined (the next section will discuss this review in more detail).
- **Executive priorities** - Local government leaders should also assess capital needs within the context of their broader community objectives. While this is a subjective approach that requires local leadership to be in close touch with community needs, it helps place departmental capital needs in a broader context for decision making.

Prioritizing capital needs is a central element to a successful multiyear capital plan. There will always be more “want than wallet,” the key is for capital needs to be effectively prioritized over time so that capital costs fit within fiscal constraints.

Assessing Budgetary Impact

The acquisition of capital assets can have a significant impact on future operating budgets. A multiyear capital plan should provide accurate, reasonable estimates of each project's budgetary impact, including debt service costs, impact on capital reserve funds and fund balance, and future operating expenditures.

Your capital plan should capture the following types of fiscal data:

- **Current and Future Debt Service Costs** – Large capital projects often must be funded with the issuance of debt. Estimates should be prepared on the principal and interest costs associated with issuing bonds for these types of projects. Also, it is important to monitor the budgetary impact of these costs in order to assess a local government's future debt capacity. This can be assessed by looking at such measures as debt service as a share of total expenditures, constitutional debt limits, and how fast debt will “recycle” as old debt is paid off and new debt capacity is created.
- **Lease- or Installment-Purchase Contracts** – These costs for purchases of equipment, machinery and apparatus are similar in some respects to purchases made with debt proceeds, in that they are funded over a period of more than one year, subject to certain terms and conditions. They should be tracked along with debt service to give a complete picture of future liabilities.
- **Pay-As-You-Go Costs** – Some capital expenditures may be paid for out of current appropriations in the year acquired. Local governments should estimate the impact on cash flow and fund balances when planning to use current appropriations for the partial or total funding of capital acquisitions.
- **Reserve Funds** – Through formal resolution, the local government can establish reserve funds, earmarking resources for the future acquisition and repair of essential capital assets. Balances of reserve funds should be monitored to ensure funds remain for planned expenditures.
- **Future Operating Costs** – To the extent possible, future operating costs necessary to utilize the capital asset should be estimated. For example, a building addition typically will require furnishings, computers, and other amenities, and have an impact on utility and other operating costs.

A multiyear capital plan should provide accurate, reasonable estimates of each project's budgetary impact, including debt service costs, impact on capital reserve funds and fund balance, and future operating expenditures.

At budget time, it may be useful to include a separate capital budget section in the operating budget presentation. For some local governments, this type of presentation is required.

- **Impact on Revenues** – Certain capital expenditures need to be financed with increased fees or user charges. These amounts should be estimated and highlighted as an assumption in the capital budget.
- **New Costs and/or Savings Associated with New Capital Assets** – While the construction of new capital assets often result in new operating costs, it can also produce savings if the investment improves efficiency. For example, the installation of energy-efficient equipment can significantly reduce utility costs. New equipment may also reduce costs for maintenance and repair or produce new sources of fee revenue. These savings should also be incorporated into budget estimates.

At budget time, it may be useful to include a separate capital budget section in the operating budget presentation. For some local governments, this type of presentation is required. This will help decision makers and the public fully understand how the capital plan will affect local government fiscal operations. This presentation should include the following:

- A presentation of capital expenditures for the pertinent year. Depending on the local government or the types of capital projects, this presentation can be displayed by fund, category, priority, strategic goal or geographic location.
- In addition to current year capital expenditures, the capital budget presentation should include a detailed account of corresponding revenues. This will allow local officials to assess the strength of revenue streams that support capital projects and to evaluate budget constraints stemming from any revenue shortfalls.
- It can be helpful to display capital budget data and trends using graphs or tables, to make the information easier for members of the public to understand.

Financing Capital Acquisitions

Capital acquisitions can consume large amounts of financial resources over time. A multiyear capital plan helps manage these investments by scheduling expenditures over a number of years and by creating a financing plan to meet those expenditures. By planning for these capital outlays over a number of years, managers have time to arrange for sufficient financing. A multiyear capital plan can also help the local government spread the costs of providing capital improvements over time, thereby creating more financial flexibility in the future. Creating a capital and financing plan can also demonstrate strong management to capital market participants such as rating agencies and municipal bond investors.

Rating agencies and other municipal market analysts often look at the following indicators when evaluating municipal debt. Strength in these key areas forms the core for an effective capital financing strategy:

- 1. Adequate Operating Position** – A healthy cash position is the first essential element of an effective capital financing strategy. It means a local government can pay its bills on time, has adequate reserves, and can minimize short-term financing to satisfy its cash flow needs.
- 2. Designated Capital Reserves** – Certain capital projects (particularly those funded with dedicated charges or fees) should have capital reserve funds established and annual transfers made into those reserves. For example, if a water system needs to be replaced or renovated in 10 years, adequate funds may be accumulating in the capital reserve fund for that purpose. Certain fees could be paid in to the reserve to fund future capital improvement. Through resolution, in some cases subject to referendum requirements, the governing board can establish capital reserve funds to earmark resources for the future acquisition or improvement of essential capital assets. (The Local Government Management Guide on “Reserves” provides guidance on the establishment of capital and other reserve funds.)
- 3. A Mix of Pay-As-You-Go and Debt Financing** – Maintaining a balance of pay-as-you-go and debt financing is important. While this balance is dependent on many factors (and is affected by the fiscal and/or economic situation of a particular local government), it is important that the ratio of cash versus debt financing be monitored and periodically evaluated. Generally, when economic and fiscal times are good, more capital financing should be done with pay-as-you-go cash resources. In contrast, a declining tax base erodes debt capacity, so debt financing should be used cautiously for high priority projects only.

A multiyear capital plan can also help the local government spread the costs of providing capital improvements over time, thereby creating more financial flexibility in the future.

In addition, rating agencies and investors also often look at the health of the local and regional economy – an important long-term factor when evaluating the overall affordability of a multiyear capital plan.

4. Local Debt Capacity – Because debt creates long-term fixed costs, local governments should use various metrics to track their debt burden in relation to indicators that reflect their ability to pay these costs and still meet future capital infrastructure needs. Various ratios can be used, such as constitutional debt limit exhausted, the value of outstanding debt to the full value of real property within a local government’s borders, debt outstanding per capita, and debt service expenditures as a percent of total expenditures.

In addition, rating agencies and investors also often look at the health of the local and regional economy – an important long-term factor when evaluating the overall affordability of a multiyear capital plan.

These items can be incorporated into a formal set of policies that the governing board should adopt. By understanding debt limits and restrictions, and establishing debt capacity benchmarks, pay-as-you-go guidelines, and reserve targets, a local government can demonstrate that it is effectively managing its debt.

Using these policies, management can now evaluate capital requests within an affordability framework. Local managers can incorporate debt service projections from potential debt issuances into their budgetary forecasts, and use these debt amortization schedules during the budget-making process. Capital reserve funds and pay-as-you-go sources can also be flagged for use and estimates prepared of the impact of the capital expenditure on these resources.

Local managers should also have an adequate grasp of the market for municipal debt and the laws and regulations that relate to debt issuance. Decision makers should become familiar with the fundamental requirements of the Local Finance Law, since it provides the authority for and sets forth restrictions on the issuance of municipal debt. Counsel to the local government should be consulted to make sure legal issues arising from the financing are being addressed. There are also third parties such as bond counsel, financial advisors and rating agencies that can provide helpful guidance.

Adopting a Capital Plan and Capital Budget

Once all aspects of the plan (policies, needs, priorities, costs, and financing) have been addressed, the capital plan can be formally adopted (see Appendix E for a sample summary five-year capital plan).

The local government should seek public input on the proposed capital plan. This will allow public interest groups, business leaders, and community residents to review program priorities and to voice any concerns. Some adjustment to the plan may be necessary to reflect any citizen response.

A local government can decide to adopt its capital plan pursuant to General Municipal Law Section 99-g. The core concepts and guidelines present in Section 99-g generally mirror those upon which this management guide is based. This statute outlines responsibilities and the procedures to be followed, and once adopted must be adhered to so long as the capital program remains in effect. As an alternative, local officials can merely refer to the statute for additional guidance on developing their own plan and procedures.

Once the plan is approved, decisions affecting the annual operating budget (including debt service) must be incorporated into that budget process.

Once the plan is approved, decisions affecting the annual operating budget (including debt service) must be incorporated into that budget process. A summary document that describes the proposed program and its budgetary impact should be developed and approved by the governing board together with the operating budget. Governing board approval of the multiyear capital program does not generally extend beyond the first year of the capital program and should be renewed each year. It is the adoption of that portion of the local government's budget relating to capital expenditures (e.g., the first year of the capital program) that provides the framework for capital projects to be undertaken in that year. Appropriations are set by the governing board through the adoption of the budget and through the authorization of individual capital projects.

The adopted version of a capital plan should include:

- The capital portion of the budget for the upcoming fiscal year.
- Projections for the capital plan period.
- Relevant information about the multiyear capital plan that clearly outlines proposed capital priorities.
- Capital and operating budget expenditure projections.

Follow-up is essential to determine if capital program goals are being met. Also, routine monitoring of approved capital projects helps to ensure that projects remain on schedule and within budget.

Monitoring Plan Results

A plan is only as good as the results it produces. Follow-up is essential to determine if capital program goals are being met. Also, routine monitoring of approved capital projects helps to ensure that projects remain on schedule and within budget. Budget information should be tracked and communicated to interested parties in a timely manner. Similarly, relevant external factors (such as bond market interest rates, construction costs, etc.) should be monitored and reported.

Just like any part of the budget, a primary function of the portion of the budget relating to capital projects is to help control expenditures. Board members and other managers should be kept apprised of capital spending-to-date versus approved amounts. Where cost overruns are anticipated, the board should act to control spending or modify the budget. Asset performance should also be periodically evaluated. Over time, have the capital purchases and projects produced the expected results? Have long-term goals been met?

Local government officials should also monitor the external environment to help them anticipate changes that might impact future years of the capital program. Changes in technology or equipment can make portions of the plan obsolete. Changes in anticipated State and federal funding can impact the number and priority of planned projects. Citizen input may signal a change in direction. Local government officials should be aware of these external factors which can change the focus of capital plans.

Annually, the capital program should be updated and modified, and a new budget developed and approved for the upcoming fiscal year. As the current year passes and projects are completed, future needs and funding capacity come more into focus. Year four is now year three; year three becomes year two; and so on. General capital priorities should now evolve into specific project proposals. Initial work may need to be started (and funded) for a project to be completed in future years.

Finally, after the initial capital plan has been completed and projects are underway, a review of the planning process should be undertaken to determine whether changes should be made to improve the process. This step is particularly important for local governments developing a capital program for the first time. All participants in the planning process should provide input as to what aspects of the process have worked well and what aspects should be modified.

Conclusion

New York’s local governments are responsible for maintaining and improving a substantial portion of our public infrastructure. Creating an effective multiyear capital planning process can help local governments meet this significant financial responsibility without overburdening taxpayers or disrupting vital services.

There are many benefits to a robust capital planning process. Local governments can create a comprehensive inventory of their capital assets and “know what they own.” The process of prioritizing capital investments can make sure key assets are repaired or replaced before an emergency occurs. The plan can help local leaders appropriately balance capital priorities with fiscal constraints. Finally, constituents can begin to understand the costs and benefits of maintaining capital infrastructure.

We hope this guide helps you develop an effective capital plan.

Creating an effective multiyear capital planning process can help local governments meet this significant financial responsibility without overburdening taxpayers or disrupting vital services.

Additional Resources

Capital Budgeting and Finance: A Guide for Local Governments, International City/County Management Association. 2004.

Government Finance Officer's Association Recommended Practices.

The following documents can be found at **www.gfoa.org**:

- *Multi-Year Capital Planning*
- *Capital Project Budget*
- *Capital Maintenance and Replacement*
- *Building Resiliency into Capital Planning*
- *Presentation of Capital Budget in Operating Budget Document*

These resources are listed for informational purposes only. The information contained may not necessarily be consistent with requirements under laws and regulations applicable to local governments in New York State.

(Name of Local Government) Asset Inventory as of December 20____					
Vehicle Type	Number of Vehicles			Total Number of Vehicles	Spare Vehicles %
	Active	Reserve ¹	Spare ²		
Trucks – small					
Snow Plows					
Trucks – large					
Mowing Equipment					
Other Equipment					
Please note: You may want to survey the neighboring local governments to find out what type of vehicles/equipment they use and possibilities of sharing or cooperatively purchasing certain assets.					

¹ Reserve vehicles are stationed in a variety of locations in case of a major disaster.

² Spare vehicles are used temporarily to replace vehicles which are out of service.

(Name of Local Government) 20__ Capital Plan		
Individual Capital Equipment Request and Estimate of Cost		
Priority No.:		
Equipment/Project No.:		
Equipment Title:		
Location:		
Description:		
Purpose and Justification:		
Status of Specifications	Completed	
	Not Completed	
Available pursuant to:	State Contract	
	County Contract	
	Competitive Bidding	
	Other (Specify)	
Estimated Date Needed:		
Estimated Cost	\$	
Proposed Source of Financing:	Debt	\$
	Current Revenues	
	State and Federal Aid	
	Reserve Funds	
	Other	
	Total	\$
If Debt is Issued	Type:	
	Period of years from to	
Approximate Repairs & Maintenance Expenditures of Equipment - 3 Years	1st Year	\$
	2nd Year	\$
	3rd Year	\$
Submitted by		Date:
Governing Board Action:		Date:

Division of Local Government and School Accountability

Central Office Directory

(Area code for the following is 518 unless otherwise specified)

Executive 474-4037
Steven J. Hancox, Deputy Comptroller
John C. Traylor, Assistant Comptroller

Financial Reporting 474-4014
(Annual Financial Reports, Constitutional Limits, Real Property Tax Levies,
Local Government Approvals)

Information Services..... 474-6975
(Requests for Publications or Government Data)

Justice Court Fund.....473-6438

Audits and Local Services.....474-5404
(Audits, Technical Assistance)

Professional Standards.....474-5404
(Auditing and Accounting)

Research 473-0617

Statewide and Regional Projects.....607-721-8306

Training.....473-0005
(Local Official Training, Teleconferences, DVDs)

Electronic Filing
Questions Regarding Electronic Filing of Annual Financial Reports 474-4014
Questions Regarding Electronic Filing of Justice Court Reports 486-3166

Division of Legal Services

Municipal Law Section 474-5586

**Mailing Address
for all of the above:**

**Office of the State Comptroller,
110 State St., Albany, New York 12236**
email: localgov@osc.state.ny.us

Division of Local Government and School Accountability

Regional Office

Directory

Steven J. Hancox, Deputy Comptroller (518) 474-4037
Cole H. Hickland, Director - Direct Services (518) 474-5480
Jack Dougherty, Director - Direct Services (518) 474-5480

ALBANY REGIONAL OFFICE – Kenneth Madej, Chief Examiner

22 Computer Drive West • Albany, New York 12205-1695

Tel (518) 438-0093 • Fax (518) 438-0367 • Email: Muni-Albany@osc.state.ny.us

Serving: Albany, Columbia, Dutchess, Greene, Schenectady, Ulster counties

BINGHAMTON REGIONAL OFFICE – Patrick Carbone, Chief Examiner

State Office Building, Room 1702 • 44 Hawley Street • Binghamton, New York 13901-4417

Tel (607) 721-8306 • Fax (607) 721-8313 • Email: Muni-Binghamton@osc.state.ny.us

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

BUFFALO REGIONAL OFFICE – Robert Meller, Chief Examiner

295 Main Street, Suite 1032 • Buffalo, New York 14203-2510

Tel (716) 847-3647 • Fax (716) 847-3643 • Email: Muni-Buffalo@osc.state.ny.us

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

GLENS FALLS REGIONAL OFFICE – Karl Smoczynski, Chief Examiner

One Broad Street Plaza • Glens Falls, New York 12801-4396

Tel (518) 793-0057 • Fax (518) 793-5797 • Email: Muni-GlensFalls@osc.state.ny.us

Serving: Clinton, Essex, Franklin, Fulton, Hamilton, Montgomery, Rensselaer, Saratoga, Warren, Washington counties

HAUPPAUGE REGIONAL OFFICE – Jeffrey P. Leonard, Chief Examiner

NYS Office Building, Room 3A10 • Veterans Memorial Highway • Hauppauge, New York 11788-5533

Tel (631) 952-6534 • Fax (631) 952-6530 • Email: Muni-Hauppauge@osc.state.ny.us

Serving: Nassau, Suffolk counties

NEWBURGH REGIONAL OFFICE – Christopher J. Ellis, Chief Examiner

33 Airport Center Drive, Suite 103 • New Windsor, New York 12553-4725

Tel (845) 567-0858 • Fax (845) 567-0080 • Email: Muni-Newburgh@osc.state.ny.us

Serving: Orange, Putnam, Rockland, Westchester counties

ROCHESTER REGIONAL OFFICE – Edward V. Grant, Jr., Chief Examiner

The Powers Building • 16 West Main Street – Suite 522 • Rochester, New York 14614-1608

Tel (585) 454-2460 • Fax (585) 454-3545 • Email: Muni-Rochester@osc.state.ny.us

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

SYRACUSE REGIONAL OFFICE – Eugene A. Camp, Chief Examiner

State Office Building, Room 409 • 333 E. Washington Street • Syracuse, New York 13202-1428

Tel (315) 428-4192 • Fax (315) 426-2119 • Email: Muni-Syracuse@osc.state.ny.us

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



**New York State
Office of the State Comptroller
Division of Local Government and School Accountability
110 State Street, 12th Floor • Albany, New York 12236**