



# Office of the New York State Comptroller

## Publication Listing and Order Form Division of Local Government and School Accountability

All of the publications listed below are available on the Comptrollers' website at:  
[www.osc.state.ny.us/localgov/pubs/index.htm](http://www.osc.state.ny.us/localgov/pubs/index.htm)

To Order by mail (Please see attached order form)  
Please direct questions on Publication Order to (518) 486-7979



### ACCOUNTING AND FINANCIAL INFORMATION

#### 1) UNIFORM SYSTEM OF ACCOUNTS

Pursuant to General Municipal Law, the Comptroller's Office publishes accounting manuals with a standard chart of accounts to assist governments in maintaining accounting records in conformance with Generally Accepted Accounting Principles and legal requirements:

The following publications are available on the Office of the State Comptroller's website:

- 1(a) Accounting and Reporting Manual for Counties, Cities, Towns and Villages, (includes Soil and Water Conservation Districts and Libraries) (Revised 2011)
- 1(b) Accounting and Reporting Manual for School Districts (Issued 2006)
- 1(c) Accounting and Reporting Manual for Industrial Development Agencies (Issued 2005)
- 1(d) Accounting and Reporting Manual for Fire Districts (Revised 2010)

#### 2) LOCAL GOVERNMENT MANAGEMENT GUIDE (LGMG)

The following sections of the Local Government Management Guide are now available in hard copy and on the website. This publication is a series of modules that include technical information as suggested practices for local government management. The following modules are currently available on-line:

- Affordable Care Act - The Comprehensive Federal Health Care Reform Brochure (2011)
- Capital Assets (2008)
- Cash Management Technology (2010)
- Financial Condition Analysis (2008)
- Fiscal Oversight Responsibilities (2010)
- Improving the Effectiveness of Your Claims Auditing Process (2008)
- Information Technology Security (2009)
- Investing and Protecting Public Funds (2011)
- Management's Responsibility for Internal Controls (2010)
- Multiyear Capital Planning (2009)
- Multiyear Financial Planning (2008)
- Personal Service Cost Containment (2008)
- Reserve Funds (2009)
- Seeking Competition in Procurement (Revised 2010)
- Shared Services in Local Governments (2009)
- Strategic Planning (2003)
- The Practice of Internal Controls (2010)
- Travel and Conference Expense Management (2008)
- Understanding the Budget Process (2009)

### 3) TECHNICAL ASSISTANCE BULLETINS

The Division is issuing bulletins designed to provide guidance related to recurring issues found in our audits of local government. Technical Assistance Bulletins include recommendations for improving local government operations and preventing the operational and internal control problems identified in our audits.

The following bulletins are available on our website and in hardcopy:

- Cash Management and Bank Reconciliations (2003)
- Conducting Internal Audits of Cash Collection Activities (2004)

### 4) CONFLICTS OF INTEREST OF MUNICIPAL OFFICERS AND EMPLOYEES

As a municipal officer or employee, your job by its very nature places you in a position of public trust. When serving in your public capacity, the interests of your municipality must come before your own.

Available in Brochure (2009) - The brochure is intended to help you better understand New York State law as it pertains to conflicts of interest, and your responsibilities when your public and private interests conflict.

Available in Poster (2009) - The full text of Sections 800-809 of the General Municipal Law, which details conflicts of interest and is required to be posted in each local government, is provided in poster format.

### 5) CITIZENS' GUIDE TO LOCAL BUDGETS (2010)

With the resources in this guide interested citizens should be able to understand what is contained in their local government budget.

### 6) TROUBLE AHEAD: MONITORING YOUR BUDGET IN TIMES OF FISCAL STRESS (2009)

New York State and its local governments face tremendous financial challenges as a result of the worst economic downturn since the Great Depression. The precipitous decline in the financial sector has hit New York State particularly hard, contributing to a significant slowdown in most of the major revenue sources on which local governments rely.

### 7) GETTING THE MOST OUT OF YOUR INTERNAL AUDIT FUNCTION (2009)

The brochure outlines additional opportunities beyond the traditional financial transaction cycles (and requirements of the Five Point Plan) that could be gained from utilizing the internal audit function to its fullest extent.

### 8) ACCOUNTING FOR STIMULUS-RELATED CAPITAL PROJECTS (2009)

The brochure is a quick reference guide containing information on how to account for federal stimulus funds that are used to finance or partially finance a project.

### 9) RED FLAGS FOR FRAUD (2008)

Why didn't you see it? There was fraud and you missed it. Conducting a "should of" after a fraud happens may show that red flags were present. This brochure discusses how to spot the red flags for fraud.

10) INFORMATION FOR TOWN OFFICIALS (2011)

A review of the basic duties of a town supervisor with statutory references designed to assist the newly elected supervisor in becoming familiar with the structure of town government and the supervisor's role in it. This is also a publication useful to town board members and other town officials.

11) REPORT ON THE JUSTICE COURT FUND (2010)

This report provides background on the operations of the Justice Court Fund in the Office of the State Comptroller

12) HANDBOOK FOR TOWN AND VILLAGE JUSTICES AND COURT CLERKS (2010)

This publication assists in fulfilling the financial reporting requirements of the town and village courts and is available on the Office of the State Comptroller's website. It can also be requested in hardcopy from the Justice Court Fund by calling (518) 473-6438 or (518) 473-6830.

13) COMPTROLLER'S ANNUAL REPORT ON LOCAL GOVERNMENTS (2011)

This publication describes the activities of the Division of Local Government and School Accountability, including information about specific services offered by the division. It also provides an analysis of trends in local government finances. It includes tables and charts displaying data on revenues, expenditures, and outstanding indebtedness for all major classes of local government in New York State.

14) MAKING THE GRADE: FIVE YEARS OF SCHOOL DISTRICT ACCOUNTABILITY (2009)

This report fulfills the Comptroller's statutory requirement under Chapter 267 of the Laws of 2005 to "inform and advise the governor and the Legislature in December of each year regarding a review of all school districts, Board of Cooperative Educational Services (BOCES) and charter schools audits conducted during the preceding twelve months and any other pertinent information that the Comptroller deems appropriate." This is the fifth and Chapter 267 report issued by the Comptroller since enactment of the law in July 2005, and covers audit work occurring through February 2010.

15) FINANCIAL DATA FOR LOCAL GOVERNMENTS

Comprehensive financial statistics for New York State local governments for fiscal years 1996 through 2010 are available in spreadsheet format on our website.

[www.osc.state.ny.us/localgov/datanstat/finddata/index\\_choice.htm](http://www.osc.state.ny.us/localgov/datanstat/finddata/index_choice.htm)

16) RESEARCH REPORTS

The division has issued a series of reports addressing major policy issues facing local governments and state policy-makers.

Report on the Private Sale of Bonds (2011): This is the report on the private sale of bonds by municipalities, school districts and district corporations for the period of August 13, 2010 through June 30, 2011.

Annual Performance Report on New York State's Industrial Development Agencies (2011): This publication presents the findings from the review of the annual financial reports from 115 Industrial Development Agencies (IDAs for 2009).

Municipal Use of Local Development Corporations and Other Private Entities: Division of Local Government and School Accountability Background, Issues and Recommendations (2011): New York's counties, cities, towns, and villages frequently utilize local development corporations (LDCs) and other private entities for economic development and other activities. These LDCs and similar private entities are exempt from many of the constitutional and statutory provisions that guide the operations and financial transactions conducted by local governments. For example, LDCs and similar entities are not subject to public procurement laws that require certain contracts to be bid competitively, and the debt that these entities issue, even if for the benefit of a local government, is not subject to the limits on debt established for most municipalities in the New York State Constitution. The use of LDCs and similar organizations to finance local government operations and projects increases the risk of waste, fraud, or abuse of taxpayer dollars or assets.

Local Government Sales Taxes (2010 Update): The report describes various aspects of the sales tax, discusses characteristics of the sales tax as a revenue source, provides technical and statutory information on the sales tax and provides answers to frequently asked questions about its administration.

Intermunicipal Cooperation and Consolidation: Exploring Opportunities for Savings and Improved Service Delivery (2007): This report explores the opportunities for savings and service delivery.

New York State County Sales Tax Collection by Region (2008): Sales taxes are an important source of revenue for New York State's local governments. This revenue stream has helped local governments cope with the rising cost of providing services and mitigate property tax increases.

Industrial Development Agencies in New York State - Background, Issues and Recommendations (2006): This report supplies context for the current policy discussion on Industrial Development Agencies (IDAs), details major process and accountability issues, describes efforts by the Office of the State Comptroller (OSC) to improve reporting quality and provides a summary of statistical and financial information from 2004 IDA annual reports.

Smart Growth in New York State: A Discussion Paper (2004): A discussion paper intended to help stimulate a vigorous debate on smart growth in New York State by providing a general background and helping to define major issues.

## 17) LOCAL GOVERNMENT ISSUES IN FOCUS

### The Changing Manufacturing Sector in Upstate New York: Opportunities for Growth (2010)

Meltdown: The Housing Crisis and its Impact on New York State's Local Governments (2008): Much attention has been given to the subprime mortgage market as a catalyst to the housing price collapse. Compared with other states, particularly those in the South and West, significantly fewer subprime loans were issued in New York, although there are areas within the State where subprime mortgages were utilized more frequently - particularly in New York City, Long Island and the Mid-Hudson region. However, the number of home foreclosures in New York is increasing as more homeowners are faced with mortgages of all types that they can no longer afford.

GASB 45: Reporting the True Cost of Other Post-Employment Benefits (2008): Many governments, including those in New York, have for decades promised medical and other nonpension benefits to employees when they retire. Under new accounting standards issued by the Government Accounting Standards Board (GASB), many state and local governments nationwide are required to report liabilities for these "other post-employment benefits" (OPEB) similarly to the way they report pension liabilities.

Layers of Debt: Trends and Implications for New York's Local Governments (2007) - The analysis contained in this report indicates that the level of outstanding debt is becoming a growing financial burden for taxpayers. From 2000 to 2005, taxpayers residing in all but two New York county regions saw increases in overall outstanding debt per capita. Two-thirds of all county regions experienced an increase in total overall outstanding debt as a percent of real property value, and three-quarters saw the ratio of total overall outstanding debt to personal income increase.

Decision 2007: Counties and the Medicaid Choice (2007): Under legislation passed in 2005, which established a cap on local Medicaid costs, counties needed to decide by September 2007 to either keep the Medicaid cap or exchange a percentage of their sales tax revenues. This research brief analyzes various factors.

Town Special Districts in New York: Background, Trends and Issues (2007): The purpose of this report is to help shed light on how town special improvement districts are structured, how they operate and what fiscal burden they impose on property owners. It aims to inform policy makers at the State and local levels regarding special districts, their impact on town taxpayers and the town governments that administer them.

Fiscal Challenges Ahead for New York's Cities (2006): This research brief analyzed multiyear financial plans submitted by cities under a new state requirement. The Comptroller's analysis looks at 48 of these plans, excluding New York City. The report notes that quality of these plans varied greatly, and urges the state to adopt a formal review and approval process of the plans, as well as more training for city officials.

Outdated Municipal Structures: Cities, Towns and Villages - 18th Century Designations for 21st Century Communities (2006): - This research brief examines how traditional classifications no longer fit many of today's local governments, and discusses policy implications.

Property Taxes in New York State (2006): This research brief summarizes issues associated with the property tax, provides an overview of recent trends and analyzes the tax burden across regions and types of local government.

Analysis of Fiscal Stress in New York State's Cities (2006): This research brief measures fiscal stress in cities and includes an overall fiscal profile of each city in the State (except New York City). Of the 61 cities examined, 13 exhibited one or more indicators of severe fiscal stress. The most severely affected cities exhibited stress across multiple factors. Many cities appear to be on the verge of more widespread fiscal difficulties.

County Medicaid Costs (2006): Across the State, growing Medicaid costs continue to place significant pressure on local fiscal conditions. Available supplements to the report: 2006 Medicaid Update; County-by-County Data

Financing Education in New York's "Big Five" Cities (2005): School funding is a major issue. Accordingly, this background report presents a discussion of the relevant aspects of this issue and offers various options for additional research or policy development, particularly around the issue of fiscal dependency — an area which becomes increasingly important in the context of a widening fiscal crisis in big cities.

Population Trends in New York's Cities (2004): In recent decades, many of the State's cities have experienced serious population losses which have contributed to economic and fiscal decline. As a result, fiscal conditions are becoming extremely poor in many of these once-flourishing cities. This research brief, focusing mainly on demographic trends, examines major issues facing local governments in New York State.

Revenue Sharing in New York State (2005): Revenue sharing is State aid that can be used for any local government purpose. The research brief outlines trends in revenue sharing across classes in New York State since its peak in fiscal year 1988-89, and aims to facilitate a discussion on the future of the revenue sharing program.

## 18) RESEARCH BRIEFS

Staying Ahead of the Curve: School Districts Responding to Fiscal Challenges (2011): This report describes the fiscal challenges facing school districts in New York State. As with other classes of government, school districts have struggled to maintain fiscal balance in the midst of rising costs and declining economic conditions. A series of 22 financial indicators were analyzed to assess the fiscal condition of school districts.

Shared Services Among New York's Local Governments (2009): This report highlights some of the activities that are occurring around the State and in so doing, reinforces the importance of cooperation and consolidation in achieving local cost efficiencies, especially during these times of fiscal uncertainty. The report also provides tips to local officials interested in exploring greater degrees of cooperation with other local governments, promotes further exploration of service delivery on a regional basis and lists many resources available on these topics.

Cracks in the Foundation: Local Government Infrastructure and Capital Planning Needs (2009): The report analyzes historical trends in local capital spending and the current condition of our local infrastructure. It suggests some important steps that the State and local governments need to take to improve capital planning within New York. Finally, it suggests some policy options that could help sustain investment in the State's infrastructure and encourage more coordinated, regional approaches to investment.

Cost-Saving and Cost-Containment Strategies for New York State's Local Governments (2009): The report provides a number of ideas and explains efforts undertaken by various municipal officials or identified through audits conducted by OSC that are applicable to most local governments, and that address costs that are under local control. These examples may help mitigate property tax increases and contribute to future fiscal stability.

The Credit Crunch: Implications for Local Government Short-Term Debt (2008): The current global financial market crisis could have serious implications for New York's local governments if access to the credit markets remains constrained. While many long-term implications for local government finances may occur as a result of the broader deterioration in the economy, the credit situation has produced a more immediate impact on liquidity - the ability of local governments to finance their short-term capital operations and cash flow needs. Local governments who are dependent on short-term debt for these purposes could face continued risks.

Green Best Practices: How Local Governments can Reduce Energy Cost and Minimize Impact on Global Climate Change (2008): As New York's local governments continue to face mounting pressure to reduce the growth in property taxes and operating costs, many municipalities are investigating opportunities to reduce energy costs by improving energy efficiency. Simultaneously, many municipalities are undertaking efforts to minimize their impact on global climate change by purchasing or providing clean and reliable energy through alternative sources of renewable energy.

State's Revenue Sharing Formula (2005): State-local revenue sharing has taken many forms in New York State. Originally, the program was designed to provide multipurpose local governments (particularly those with municipal responsibilities) with flexible, predictable unrestricted State aid. The revenue sharing formula used factors such as real property value and population, and was linked to the State's Personal Income Tax (PIT) revenues. During the State fiscal crisis of the early 1990s, revenue sharing was cut dramatically. Subsequently, aid increases were targeted primarily to cities.

These funding decisions ignored the changing role of municipalities - regardless of their designation - in our increasingly outdated municipal structures. As previous reports by the Office of the State Comptroller have pointed out, the terms city, town and village have more to do with history than they do with present-day governmental function. This report looks at urban villages as one type of municipal government that has been impacted by these historic designations.

## 19) LOCAL GOVERNMENT SNAPSHOT

2011:

October - 2010 Census: Implications for New York State's Local Governments  
August - Local Government Information Security: The Cost of Inadequate Protections  
May - Reducing the Cost of Tax Assessment Through Shared Services  
March - Fiscal Impact of Proposed School Aid Cuts  
July - Local Government Spending on Highways  
January - Sales Tax Collections Improve in 2010; County Collections Still Shy of 2008

2010:

October - Sales Tax Collections Continue to Rebound: Uneven Recovery Across New York  
August - Helping New York Families with the Cost of School Supplies: Is it Time to Go "Back To School" on Back-To-School?  
July - Signs of Recovery? Stabilizing Economy, Tax Increases Help Local Sales Tax Collection  
June - Upstate/Downstate: New York's Diverging Housing Market  
May - State Budget Delay: Impact on Local Governments and School Districts  
May - Municipal Strategies for Managing Debt Service Costs  
March - Number of Local Governments in New York  
March - New York's Dairy Industry in Crisis  
February - County Sales Tax: 2009 Collections and Implications for 2010  
January - Chokepoints: New York's Deteriorating Bridges

2009:

December - School Districts and the Stimulus "Cliff"  
November - "Cash for Clunkers" Helps but NY Local Sales Tax Collections Still Declining  
August - Sales Tax Declines Through July 2009

## 20) FINANCIAL TOOLBOXES - A series of how-to guides for local governments:

- Capital Planning for Local Governments and School Districts
- Capital and Repair Reserve Funds for Water and Sewer Districts
- Cash Management for Local Governments
- Containing Employee Health Insurance Costs
- Credit Card Accountability: Minimizing the Risk of Error, Misuse and Fraud
- Electronic Banking
- Establishing an Effective Fleet Management System
- Evaluating Solid Waste Collection Options
- Going Green and Saving Greenbacks: Tools and Tips for Municipalities and School Districts
- How to Reduce Energy Costs
- Justice Court Consolidation in Villages and Towns
- Managing Workers' Compensation Costs
- Managing Your Travel and Conference Expenses
- Minimizing Unemployment Insurance Costs
- Monitoring Health Insurance Premiums for Retirees
- Overtime Planning and Management
- Reviewing Your Revenue Collection Process (2010)
- School District Auditing: Roles, Responsibilities and Resources
- Testing the Efficiency of Your Water Delivery System
- Using State Contracts to Acquire Goods or Services

## 21) OVERLAPPING REAL PROPERTY TAXES

This publication presents comprehensive statistics and pertinent information concerning overall real property tax rates of the State's municipalities for local fiscal years 2003 through 2011. This data is available on our website in PDF format for years 2003 through 2007 and in Excel format for 2008-2011.

22) HOW TO APPLY FOR EXCLUSION OF SEWER DEBT FROM MUNICIPAL DEBT LIMITS (2005)

Sewer debt exclusions are not automatically granted to municipalities. This publication describes the procedures for counties, cities, towns, and villages to apply to the State Comptroller for exclusion of sanitary sewer debt from their constitutional debt limits. This publication is available on our website in PDF format.

Only available in hard copy:

23) HOW TO APPLY FOR EXCLUSION OF SELF-LIQUIDATING DEBT (1995)

This booklet describes the procedures for counties, cities, towns and villages to apply, pursuant to Section 123.00 of the Local Finance Law, to the State Comptroller for exclusion of self-liquidating debt from their municipal debt limits.

### LEGAL TOPICS

The following publications may be requested from the Division of Legal Services by calling (518) 486-1127:

24) LEGAL REQUIREMENTS AND ADMINISTRATIVE PROCEDURES FOR APPROVAL OF COUNTY DISTRICTS

25) PART 85 APPLICATIONS FOR PERMISSION TO ESTABLISH OR TO EXTEND TOWN OR COUNTY IMPROVEMENT DISTRICTS AND TO AUTHORIZE TOWN SEWER, DRAINAGE, AND WATER IMPROVEMENTS (1992) - Part 85 was added to Chapter 3 of the Code of the Rules and Regulations of the State of New York. The Comptroller's Office will provide a copy of these State regulations upon request.

26) LEGAL REQUIREMENTS AND ADMINISTRATIVE PROCEDURES FOR APPROVAL OF TOWN SPECIAL IMPROVEMENT DISTRICTS AND SEWER AND WATER IMPROVEMENTS - A guide for preparation of applications to be submitted to the State Comptroller for approval.

27) LEGAL REQUIREMENTS AND ADMINISTRATIVE PROCEDURES FOR APPROVAL OF FIRE, FIRE ALARM AND FIRE PROTECTION DISTRICTS - Information on the requirements and procedures for forming these districts in towns.

28) APPLICATION FORMS FOR CERTAIN TOWNS WITHIN THE ADIRONDACK PARK (1998) - These forms are intended for use by those towns within the Adirondack Park that are required to obtain the consent of the State Comptroller to the original issuance of bonds and notes (Local Finance Law, Section 104.10) or to fire protection contracts entered into on behalf of fire protection districts (Town Law, Section 184-b).

29) COMPETITIVE BIDDING UNDER GML, SECTION 103 (1998)

PUBLICATION ORDER FORM

Office of the New York State Comptroller  
Division of Local Government and School Accountability

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Municipality: \_\_\_\_\_

Address: \_\_\_\_\_

State / Zip: \_\_\_\_\_ Phone #: (\_\_\_\_\_) \_\_\_\_\_

Email Address: \_\_\_\_\_



PLEASE MAIL REQUEST TO:                      OR FAX TO: (518) 402-4436  
Office of the State Comptroller  
Division of Local Government and School Accountability  
Publications and Web Services  
110 State Street, 12th Floor, Albany, NY 12236-0001

Publication No. or Section No.	Publication Title	Quantity