

Town of Varick

Water and Sewer Operations

FEBRUARY 2022



OFFICE OF THE NEW YORK STATE COMPTROLLER
Thomas P. DiNapoli, State Comptroller

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Report Highlights

Town of Varick

Audit Objective

Determine whether Town of Varick (Town) officials effectively managed the water and sewer districts' financial operations.

Key Findings

Town officials did not effectively manage most aspects of the water and sewer districts' financial operations. Officials did not:

- Adopt realistic budgets over the last three years.
- Adopt fund balance and reserve policies, formal multiyear financial and capital plans or written billing and collection policies and procedures.
- Ensure customers were uniformly and accurately billed or that operating and administrative costs were equitably allocated among property owners.
- Establish adequate intermunicipal agreements and vendor contracts.

Key Recommendations

- Develop and adopt realistic budgets, fund balance and reserve policies and long-term financial and capital plans.
- Negotiate adequate written intermunicipal agreements and vendor contracts.
- Develop a fair and equitable method for allocating costs among the districts.
- Develop and adopt comprehensive billing and collection policies and procedures and ensure customers are correctly billed.

Town officials generally disagreed with our findings. Appendix B includes our comments to issues raised in the Town's response.

Background

The Town, located in Seneca County (County), is governed by the Town Board (Board) composed of the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general oversight of operations and finances, including water and sewer districts.

The Town provides water and sewer services to customers located within its four water and two sewer districts. District costs are raised by assessments against benefited properties in the districts and/or user fees.

The Village of Waterloo (Village) provides billing and collection services for the Town's water and sewer districts through various intermunicipal agreements.

Quick Facts

Water Districts	
Customer Accounts	560
Revenues	\$722,290
Sewer Districts	
Customer Accounts	291
Revenues	\$165,978

Audit Period

January 1, 2018 – December 31, 2020

Water and Sewer District Operations

How Does a Board Effectively Manage Financial Operations of Special Districts?

Special districts (e.g., water and sewer districts) are specific geographic areas within a town established to address a particular need of the properties within that district. Each district constitutes a separate accounting entity with its own tax base. To effectively manage district financial operations, a board should adopt a separate annual budget for each district that includes reasonable estimates for revenues and appropriations.

When establishing the budgets, a board should consider the terms and conditions of any intermunicipal and vendor contracts, and historical data and known trends. In addition, the operating and administrative overhead costs for the districts should be included in the budget and charged to the various districts on a reasonable basis.

A supervisor is responsible for maintaining accounting records that document the assets, liabilities, fund equity and operating results (revenues and expenditures) for each special district. A board and town officials should monitor special district financial operations to ensure that each district is self-sufficient. A board also is required to audit all claims before they are paid, with limited exceptions. An effective claims audit process subjects every claim to an independent and thorough review to ensure it has adequate supporting documentation, represents actual and necessary expenditures and complies with statutory requirements and town policies.

Prudent fiscal management also requires a board to establish long-term financial and capital plans. Planning on a multiyear basis allows officials to identify developing revenue and expenditure trends, set long-term priorities and goals, recognize capital project needs and consider the impact of current budget decisions on future years. Any money remaining after project completion must be applied to the payment of the principal and interest of debt related to the project.

A board is responsible for providing guidance by adopting written policies and procedures for water and sewer billing and collection. Board guidance should outline the frequency of user charge billings, all billing rates and special billing situations, collection periods, timing and amount of late charges, enforcement of unpaid accounts and provide for monitoring compliance with board-adopted policies and procedures.

In addition, a board should ensure that accurate information is maintained on each property located in a district, such as the property classification (e.g., residential, commercial, apartment or government), improvements and other factors used to determine water and sewer billings. This information should be periodically compared to the billing records before bills are sent to customers to ensure the accuracy and completeness of billings. Further, the board should

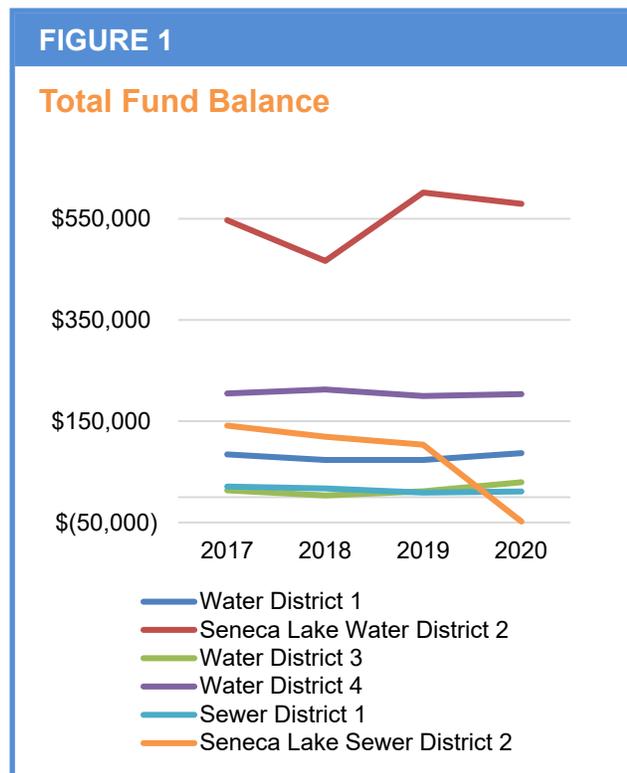
ensure billing adjustments are preapproved and penalties on delinquent accounts are properly computed and collected.

Officials Did Not Effectively Manage the Districts' Financial Condition

Town officials did not adopt realistic budgets over the three years in our audit period for the water and sewer districts. Revenues were underestimated in water district 1 and Seneca Lake water district 2 and sewer district 1 all three years and reasonably estimated in the other three districts. Appropriations were significantly overestimated all three years in Seneca Lake water district 2 and water district 3. While appropriations were underestimated in 2018 and 2019 and overestimated in 2020 in water districts 1 and 3, appropriations for sewer district 1 were underestimated each year with increasing variances. Appropriations for Seneca Lake sewer district 2 were overestimated in 2018 and 2019 and underestimated in 2020.

As a result, planned operating deficits for all districts for all three years were not realized or were significantly smaller than anticipated, except for the 2020 operating deficit for Seneca Lake sewer district 2, which was larger than expected. Consequently, Seneca Lake sewer district 2 had a deficit fund balance of \$47,919 and owed \$85,000 to water district 2 (43 percent of the sewer district's 2021 estimated total revenues) as of December 31, 2020.

The Board did not develop and adopt comprehensive multiyear financial and capital plans that set long-term objectives and goals, which is important to help ensure that district operations will be properly funded in the future. Instead of reducing related capital project debt and establishing reserve funds to set aside money for future capital improvements, Town officials transferred unexpended capital project funds in the amount of \$140,408 to Seneca Lake water district 2, \$4,248 to water district 3 and



\$153,857 to water district 4 and identified the funds in the accounting records as “capital project assigned savings”.

Given the deficit fund balance in Seneca Lake sewer district 2 and the limited fund balance in water districts 1 and 3 and sewer district 1 (Figure 1), these plans are more important, especially if an unforeseen event occurs.

Officials Did Not Allocate Expenditures Equitably Among the Districts

Officials were unable to provide a clear basis for the allocation of operating and administrative costs to property owners residing within each district. Because no guidelines were developed, costs were allocated based on the district’s ability to pay, instead of actual use or other reasonable basis. As a result, there appears to be a pattern of inequitable cost allocation to each water district.

Water Maintainer Wage and Salary Allocation – During 2017 and the first quarter of 2018 (January 1 through March 31), the water maintainer was a part-time employee, and his wages totaled approximately \$10,000, which Town officials allocated equitably among the four water districts based on the actual hours worked for each district. In April 2018, the water maintainer became a full-time employee with an annual salary of \$54,000. Officials then began allocating his salary to the districts based on water district available resources, instead of on the work he performed for each district.

Officials told us that they reduced the allocation for water district 3 from 10 to 1 percent in 2019 because that district had very little cash (less than \$1,000) at the end of 2018 (Figure 2). Although the water maintainer said he did not prepare time records after becoming full-time because it would be too difficult to track time spent in each water district as work performed changed from day-to-day, he was able to do so when he worked part-time. However, officials were unable to explain why another equitable method, such as the percentage of customers, was not used to allocate the water maintainer’s salary.

Figure 2: Water Maintainer’s Wages and Salary Percentage Allocation by District

Period/Year	Water District				Total
	1	2	3	4	
2017 and First Quarter 2018	13%	44%	19%	24%	100%
April 1 – December 31, 2018	14%	49%	10%	27%	100%
2019 and 2020	12%	60%	1%	27%	100%

Further, since July 2019, the water maintainer provided more than incidental assistance to the sewer maintainer and began addressing concerns related to the sewer districts because the sewer maintainer began other outside full-time

employment. However, none of the water maintainer’s salary was allocated to either sewer district for the second half of 2019 or any of 2020. As a result, the allocation among the districts was inequitable.

Administrative Salary Allocation – The Supervisor, the bookkeeper and the Town Clerk said they performed administrative duties on behalf of the water and sewer districts, such as appropriately processing and approving claims. Our testing identified no significant weaknesses in the audit of claims. However, officials did not conduct a time study of their activities and had no supporting documentation for allocating approximately 50 percent of total payroll costs for these individuals to the six districts (Figure 3). In addition, officials did not prepare a water accountability to determine whether all water use was billed or review the quarterly billings and adjustments completed by the Village to determine whether they were accurate. Because these basic oversight functions were not completed, it is highly unlikely and unreasonable that 50 percent of their salaries should have been allocated to the water and sewer districts.

Figure 3: Officials’ Salary Allocation Percentage

Official	General Fund	District						Total
		Water				Sewer		
		1	2	3	4	1	2	
		62	327	45	126	63	228	
		Accounts	Accounts	Accounts	Accounts	Accounts	Accounts	
Supervisor	46%	6.75%	13.5%	6.75%	6.75%	6.75%	13.5%	100%
Bookkeeper	51%	3%	26%	3%	3%	3%	11%	100%
Town Clerk	57%	4.75%	10%	4.75%	4.75%	4.75%	14%	100%

Further, the allocation among the six districts was based on a flat percentage, instead of a basis related to the work performed. For example, Seneca Lake water district 2 has more than seven times the number of customers of water district 3 but was only charged twice the Supervisor’s salary allocation. As a result, the allocation among the districts does not appear to be equitable because the allocation is a flat rate and not linked to the amount of work performed by employees and officials within the districts.

Maintenance Shop Allocation – The water maintainer worked from a maintenance shop located within Seneca Lake water district 2. The shop was used to store the water maintenance truck along with supplies and tools for the maintenance of all the water districts. All shop operating costs, such as electric and heat, were charged to Seneca Lake water district 2.

In addition, although a sewer pump station for Seneca Lake sewer district 2 was connected to the maintenance shop electric meter, no electric costs were allocated to Seneca Lake sewer district 2. Electric charges for the shop and pump station ranged from \$570 to \$740 each month. Further, water truck operating and maintenance costs totaled approximately \$2,500 each year and were charged to the Seneca Lake water district 2 and not allocated among the other three districts.

Because the allocation of these costs affected different tax bases, it is important for Town officials to fairly and equitably allocate them to each districts' customers.

Officials Had Inadequate Intermunicipal Agreements and Vendor Contracts

The Town contracted for its water supply through intermunicipal agreements with the Village, County and Town of Fayette and for sewage processing with the County. Further, the Town contracted with a vendor for sewer district maintenance. Our review of all available or provided intermunicipal agreements and the vendor contract disclosed that they lacked specific guidance and terms.

Administrative Agreements – The four intermunicipal agreements for water billing with the Village did not provide sufficient guidance to Village officials or provide for sufficient oversight of billing and collection by Town officials. These agreements did not:

- Define the quarterly billing periods or the dates when bills should be mailed to users.
- Indicate how often and into which Town bank accounts customer payments (collected by the Village) should be deposited.
- Detail the procedure for notifying the Village of new water or sewer users.
- Include language specifying when to charge delinquent customers penalties and interest, how much the penalty percentage was or when delinquent accounts should be relieved on the County tax roll.
- Specify the type of financial records and reports the Village should provide to Town officials to monitor the financial operations of the water and sewer districts.
- Require that Town officials approve account adjustments.
- Require that the responsibility for relieving delinquent accounts remained with the Town, instead this responsibility was delegated to the Village.

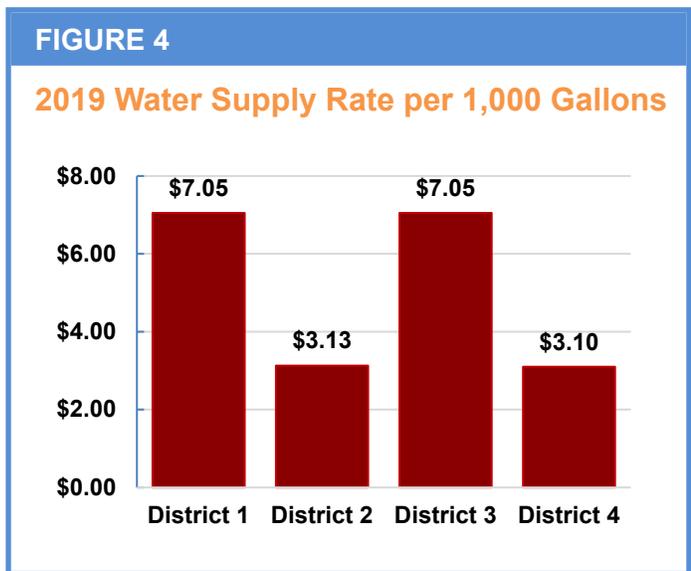
As a result, Town officials did not ensure water and sewer billings were timely and accurate, adjustments and penalties were appropriate, collections were deposited timely and intact or delinquent accounts were appropriately relieved.

For example, the Village did not provide the Town Clerk with a list of delinquent accounts to file with the Board for subsequent relevy by the County. Instead, each November the Village provided a list of delinquent accounts for relevy directly to the County. However, the criteria used by Village officials to select delinquent accounts was inconsistent.

In 2018, Village officials did not submit any unpaid accounts that had a balance of \$200 or less for relevy. As a result, 23 delinquent water and sewer accounts totaling \$2,043 were not included on the list and relevied. In 2019, Village officials failed to include one delinquent account for relevy even though the balance exceeded \$200.

In 2020, Village officials did not submit any delinquent accounts with a balance of less than \$300 for relevy. As a result, 43 delinquent water and sewer accounts totaling \$5,037 were not relevied on the 2021 tax roll. These new criteria differed from previous years, was not approved by the Board, and one delinquent account totaling \$317 was not relevied even though it met the new criteria set by the Village.

Intermunicipal Agreements – The water supply billing frequency and rates charged per 1,000 gallons of water varied among the four water districts because intermunicipal agreement terms were inconsistent and/or vague (Figure 4). The County billed water districts 1 and 3 for water supply on a quarterly basis without a specified maximum rate. As a result, the rate the Town paid was 180 percent of the County’s wholesale cost, which it purchased from Seneca Lake water district 2.



Seneca Lake water district 2 and water district 4 were billed on a monthly basis. The maximum rate for Seneca Lake water district 2 was 125 percent of the Village’s wholesale cost, while the maximum rate for water district 4 was 10 cents more than the Town of Fayette’s wholesale cost.

Because the Board did not negotiate the maximum rate the County would charge, the Town paid more than twice as much for water supplied to water districts 1 and 3. The Board was unable to document a cost related reason for the differences in the amounts charged to customers.

Had the Board negotiated similar terms with the County to supply water for water districts 1 and 3, such as a maximum rate of 125 percent of Seneca Lake water district 2’s wholesale cost, the Town could have saved \$2.15 per 1,000 gallons or \$9,230 in 2019.

Town officials were unable to provide copies of the sewer district contracts with the County for processing sewage. Although the County billed sewer districts 1 and 2 on a quarterly basis for processing sewage, the rates were significantly different with no explanation or basis. Sewer district 1 was charged \$30 for each unit, while Seneca Lake sewer district 2 was charged \$45 for each unit.

Sewer Maintenance Contract – The Town’s contract with the sewer maintenance vendor was to service and maintain the sewage collection and transmission system for its two sewer districts. Although the Town negotiated a new contract with the vendor in June 2019, the contract terms remained vague, similar to the 2008 contract, because neither contract specified the services the vendor would provide. Also, the new contract contained outdated information about the Town’s responsibility, such as references to the Town’s sewer maintainer’s role, which has remained vacant since July 2019.

Insufficient or vague agreements can contribute to confusion over who is responsible for various aspects of water and sewer districts’ operations and create inequities among the rates paid by users.

Insufficient or vague agreements can contribute to confusion over who is responsible for...water and sewer districts’ operations and create inequities among the rates paid by users.

Officials Did Not Ensure District Customers Were Accurately Billed

Although the County processed sewage for both sewer districts 1 and 2, the amount billed customers in each district differed (Figure 5).

Figure 5: 2019 Sewer Districts’ Rates and Charges

	Per Unit Charge	Other Charges
Sewer District 1	\$30.00 ^a	\$20.00 ^b
Seneca Lake Sewer District 2	\$45.00	\$33.00
a) For each additional unit assessed, \$22.50 was charged.		
b) For each additional unit assessed, \$15.00 was charged.		

Furthermore, our review of the January 2019 quarterly billings found that the number of water and sewer unit assessments (for benefited properties in the districts) did not match those listed on the tax roll and were not uniformly applied to customers within water districts 1 and 4 and Seneca Lake water district 2. In addition, our review of 22 customer billings found 15 customers (68 percent) were not billed accurately because unit assessments were not properly charged to the various water and sewer unit rate components resulting in a total billing error of \$1,442.

Another billing error we identified related to the penalties charged on delinquent accounts of Seneca Lake sewer district 2 customers. Because the Village's billing software can only use one penalty rate when water and sewer are billed together, delinquent sewer account customers were charged a 10 percent penalty instead of 20 percent, as required by the local law. As a result, penalties were half the amount required and interest was less than anticipated.

What Do We Recommend?

The Board should:

1. Establish written policies and procedures governing the districts' budgeting process, needed reserves and fund balance that defines the amounts of fund balance that the Town should reasonably maintain.
2. Adopt district budget estimates that are based on accurate current data and historical trends.
3. Develop comprehensive multiyear financial and capital plans for the districts that set long-term objectives and goals. These plans should be monitored and updated on an ongoing basis.
4. Develop a fair and equitable methodology for allocating costs among the districts.
5. Develop and adopt comprehensive billing and collection policies and procedures, that include the completion of periodic water accountabilities, require the review of quarterly billings and adjustments, and delinquent accounts for relevy.
6. Ensure that all customers are correctly billed for water and sewer use.
7. Negotiate written agreements and contracts that contain clear language and thoroughly detail each party's rights and responsibilities.

Appendix A: Response From Town Officials

Supervisor
Robert Hayssen
Town Clerk
Donna Karlsen
Highway Superintendent
Benjamin Freier
Council
Thomas Fox
Richard McCulloch
Eric Riegel
Richard Peterson

Town of Varick
Seneca County, State of New
York
4782 Route 96
Romulus, NY 14541
(315-585-6168)

September 8, 2021

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

Re: Town of Varick Water And Sewer Operations Report of Examination, 2021M-46

To Whom It May Concern,

Please find attached the Town of Varick's response to the above referenced Draft Examination document.

Please feel free to contact me if you have any questions regarding this repose.

Sincerely,

Robert Hayssen
Varick Town Supervisor

Enclosure: Response to Draft Examination



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Officials did not effectively manage the districts' financial condition.

The supervisor with town board approval chose to underestimate the revenue to be conservative because water revenue fluctuates.

See
Note 1
Page 13

Officials did not allocate expenditures equitable among the districts.

Water Maintainer Wage and Salary Allocation

Our water maintainer salary was not solely based on available resources. It was based on how much work was required in each district. Water 3 was a smaller percentage due to the fact it was an established district with most of the main line and services in the Town of Fayette, therefore, required a smaller percentage. Time was based partially on analyzing written reports provided by the water operator for work completed in each district.

See
Note 2
Page 13

See
Note 3
Page 13

The water maintainer salary does not cover any part of sewer work. Any work pertaining to sewer by the water maintainer is recorded by timesheet and is paid an hourly rate from the sewer districts.

Administrative Salary Allocation

See
Note 3
Page 13

The Supervisor, the Bookkeeper, and Town Clerk time was based on previous time study.

The officials **DID** complete water accountability to determine accuracy of water billing and adjustments completed by the village on a quarterly basis. Spreadsheets were maintained to monitor water usage and water loss. On going conversations were held between the Village of Waterloo and the town supervisor. These spreadsheets were provided to the auditor.

See
Note 4
Page 13

The administrative part of the supervisor's salary is not based on users. The supervisor's pay reflects his time spent on each district.

See
Note 3
Page 13

Maintenance Shop Allocation

These costs do not affect tax basis, only the bond does.

See
Note 5
Page 13

Officials had inadequate intermunicipal agreements and contracts

Administrative Agreements

The contact and agreements had sufficient detail, in the board's opinion. Procedures were established by the board in public held meetings. Documentation was provided to those we have contracts and agreements with.

See
Note 6
Page 13

The contract with the Village of Waterloo, did not request to provide specific reports to The Town because contractually, we had access to all reports.

Intermunicipal Agreements

The town has no say on the specified maximum rate. The supervisor did try to negotiate a fair rate from the county but was unsuccessful. This rate is set by the County Board of Supervisors and is non-negotiable.

See
Note 7
Page 13

Water Supply Rates are different because we have two different suppliers. Rates were negotiated and agreed upon between the Town of Fayette and The Village of Waterloo separately. These agreements were supplied and explained to the auditor.

See
Note 8
Page 13

Correction, The County does not bill monthly, they bill quarterly.

See
Note 9
Page 14

Sewer districts contracts were provided to the auditor. The billing for sewage rates were explained in detail by the supervisor and town clerk.

See
Note 10
Page 14

Sewer Maintenance Contract

The sewer contract with YAWS **DOES** specify in detail the services they would provide (this includes employment, duties, compensation, relationship of parties and liability).

See
Note 6
Page 13

Officials did not ensure district customers were accurately billed.

The reason why sewer charges are different between the two sewer districts is because the County charges different rates for county sewer 1 and county sewer 2. This is because the county has two sewer plants with two different rates to their users.

Units assessed to the tax roll are based on parcel classifications. Units assessed for billing purposes are based on water and sewer connections.

Appendix B: OSC Comments on the Town's Response

Note 1

Town officials' current process is not realistic or transparent. Estimating revenues using historical data for a three-to-five-year period is a fair indicator of future results.

Note 2

Although the water maintainer stated 90 percent of his time is spent working on Seneca Lake water district 2, between 44 and 60 percent of his salary was allocated to it. In addition, repair expenditures for water district 3 were almost three times as much as water district 1 and over twice as much as water district 4.

Note 3

No time study documentation was provided for any of the salary allocations after multiple requests. Officials told us that the salaries were allocated on a flat percentage to each district.

Note 4

Although the Supervisor recorded the master meter readings in a spreadsheet for water district 4 and Seneca Lake water district 2, he did not prepare a water accountability.

Note 5

All shop operating costs were charged to Seneca Lake water district 2. Because each water district has its own tax base, this was not fair and equitable for users in the various water districts.

Note 6

Our report detailed multiple deficiencies in the administrative agreements with the Village that included services not being clearly defined that resulted in a lack of guidance and limited Town officials' oversight.

Note 7

Best practices for managing contractual agreements include negotiating the terms and conditions such as the services and fees each of the parties will provide and pay.

Note 8

The Town purchases water from three suppliers. The Village sells water to the Town for Seneca Lake water district 2 which then sells water to the County that sells the water back to the Town for water districts 1 and 3. The Town of Fayette sells water to the Town for water district 4.

Note 9

We adjusted the wording in our report to “quarterly.”

Note 10

Town officials did not provide the sewer contracts that were in effect during the audit period.

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed Town officials and reviewed Board minutes to gain an understanding of operations, the budget process and to determine whether the Board adopted relevant policies and multiyear plans.
- We compared budgeted revenues and appropriations to the actual revenues and expenditures for all water and sewer districts for 2018 through 2020 to determine whether budgets were realistic.
- We reviewed the 2021 adopted budget to determine whether the Board addressed prior years' budgeting issues.
- We reviewed fund balances levels for all water and sewer districts for 2018 through 2020 to determine whether balances were reasonable.
- We reviewed any local laws and ordinances establishing and governing the water and sewer districts.
- We reviewed all intermunicipal agreements for water supply and sewage processing and contracts for water and sewer billing and collection and sewer maintenance.
- We reviewed and analyzed the rates and fees paid for water supply and sewage processing to user charges to determine if they were reasonable.
- We reviewed various financial records and reports including water receipt and disbursement records, debt service payments, capital project records, payroll and bank statements to determine whether the water and sewer districts' financial activity was properly recorded.
- We reviewed the four 2019 quarterly water and sewer billings for accuracy and compared the number of units assessed to the 2019 tax roll.
- We reviewed the list of unpaid water and sewer accounts as of November for 2017 through 2020 and compared them to the list sent to the County for relevy on the 2018 through 2021 tax roll.
- We prepared a water accountability to determine whether all purchased water was billed and the cost of unaccounted for water.
- We reviewed the cost allocations to the water and sewer districts for reasonableness. We expanded the review of the water maintainer's wages back to January 1, 2017.
- We used our professional judgment to select 22 customers from the January 2019 billing with multiple unit assessments or no corresponding charge for the number of units and recalculated their bill.

-
- We reviewed the water and sewer abstracts and claims for November and December 2020.

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

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

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 provided to our office within 90 days, pursuant to Section 35 of 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 the CAP available for public review in the Town Clerk's office.

Appendix D: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

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