Growing Cracks in the Foundation: 
Local Governments are Losing Ground 
on Addressing Vital Infrastructure Needs
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Overview of New York State’s Water, Sewer and Transportation Infrastructure Needs

State and local governments provide many vital services to New York’s residents: public safety, education, public health, economic development, housing and much more. State and local governments also must maintain critical public infrastructure such as roads, bridges, and water and sewer systems. During periods of fiscal stress, it can be increasingly difficult for State and local officials to fund both operations and needed infrastructure maintenance. When choices need to be made, State and local governments often defer critical infrastructure needs in order to fund daily services.

Competing needs for operations and infrastructure represent significant challenges to New York State, and the public authorities and local governments serving its citizens. Several years ago, New York State agencies projected the investment needs for some of the major infrastructure systems. These studies detailed the investment needs of State and local transportation ($175.2 billion\(^1\)), water ($38.7 billion\(^2\)) and sewer ($36.2 billion\(^3\)) systems over the next 20 years. The studies, which reported infrastructure needs for water, sewer and transportation totaling $250.1 billion, did not include estimates for the Metropolitan Transportation Authority, the New York State Thruway Authority and the New York State Bridge Authority. The studies did include most other large public entities including the State of New York, City of New York, other transportation-related public authorities and local governments.

While State and local government officials should be credited for continuing to invest in infrastructure during these difficult times, there are some harsh economic realities hindering their efforts. Construction and energy-related costs have increased significantly over the last 10 years, far outpacing the rate of inflation and growth in capital spending. Fuel and asphalt costs almost doubled over the period, while costs for highway and road construction materials increased by nearly 60 percent through June 2010 (latest data available). As a result, future capital expenditures will not repair as much infrastructure as they once did because available revenues have not kept pace with increasing costs. Local government officials have confirmed these trends, telling us that they have undertaken fewer capital projects than planned because of inadequate funding and rising costs.

If State and local governments were running an infrastructure race, we could say that they started out behind and continue to lose ground. The Office of the State Comptroller (OSC) issued a report in August 2009 that reviewed these studies, and the spending trends and commitments at that time, and projected that New York’s State and local infrastructure needs for water, sewer and transportation were underfunded by as much as $80 billion. We have updated those estimates based on subsequent spending trends and detailed capital plans for the coming years. We now estimate that State and local governments’ infrastructure needs for these specific services will be underfunded by as much as $89 billion over the next two decades (see Figure 1).

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1 Multimodal Investment Needs & Goals for the Future, New York State Department of Transportation.
Unfortunately, the similarities highlighted by a simple race analogy end when considering the devastating potential results that could leave future New Yorkers with crumbling roads and bridges, and failing water and sewer systems. Functioning core infrastructure is vital to a community’s livability, future economic prospects and competitiveness. State and local governments need to invest more in future capital projects. However, without additional aid, creative new funding sources, or a significantly improved economy that will allow them to finance greater levels of capital spending, New York’s State and local governments cannot execute a winning strategy.

New York’s infrastructure also has been adversely impacted by three natural disasters in the span of 15 months. In October 2012, Hurricane Sandy devastated New York City and surrounding suburbs. Sandy shut down mass transit when it flooded New York City’s subway system, airports, tunnels and roadways, destroyed homes and displaced thousands of people. The Governor has recently estimated that Sandy caused $32.8 billion in storm-related damages and will require an additional $9.1 billion for preventive measures to reduce the potential impact of future weather disasters. While not all of these costs directly affect government infrastructure, many will compete for future government resources. Additionally, in August 2011, Tropical Storm Irene hit New York, causing hundreds of millions of dollars in damages. While New York City escaped fairly unscathed, Irene wreaked havoc in areas north and west of New York City. These areas continue to work to repair the damages. In September 2011, Tropical Storm Lee caused significant flooding in Binghamton and areas located in the Southern Tier. In addition to the financial challenges already plaguing New York and hindering municipalities from investing in water, sewer and transportation infrastructure, New York has been forced to make major repairs and undertake reconstruction due to these natural disasters.
Local Government Efforts to Address Water, Sewer and Transportation Infrastructure Needs

Comptroller DiNapoli has recently issued two reports highlighting the fiscal stresses facing New York’s local governments – “New Fiscal Realities Challenge Local Governments,” ⁵ and “New York Cities: An Economic and Fiscal Analysis 1980 – 2010.” ⁶ These stresses are caused by many factors, including the financial commitments required to provide the services that residents expect to maintain vital infrastructure systems.

Local governments’ challenges of maintaining the water, sewer and transportation infrastructure systems that they are responsible for will bring new pressures on their already fragile finances. We have found that, over the past several years, local governments have done a remarkable job maintaining their level of effort in their capital plant upkeep as measured by the level of financial resources dedicated to repairs and replacements. However, as stated in the previous section, New York’s local governments are falling behind and likely will not be able to meet their future water, sewer and transportation infrastructure investment needs on their own.

We have analyzed the water, sewer and transportation infrastructure needs and cost trends of New York’s local governments. We conducted a detailed financial analysis of the 2002 to 2011 fiscal years,⁷ and interviewed a cross-section of local officials across the State to assess how their current financial conditions have affected water, sewer and transportation infrastructure planning and debt service financing.⁸

In summary, local government finances have been strained by the need to repair or replace a vast array of aging water, sewer and transportation infrastructure assets. Despite economic volatility during the past decade and the onset of the economic recession in December 2007, local governments consistently have invested between 9 and 10 percent of their total expenditures on capital maintenance. Local governments have benefited especially from historically low interest rates for bonding, and from the federal government’s American Recovery and Reinvestment Act (ARRA) funding in 2009 and 2010. However, while capital spending in New York increased by more than 30 percent over the past decade, faster than the general rate of inflation, the inflation rate for construction costs and materials has been higher, resulting in capital project dollars not going as far to meet crucial water, sewer and transportation infrastructure needs.

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⁷ Most totals presented in the report show numbers through only 2010. Some local governments have not filed their 2011 annual reports yet, so the totals from that year are incomplete.

⁸ See Appendix A for a list of the officials interviewed.
Trends in Local Government Capital Spending

As a share of total local government expenditures, capital spending has remained relatively stable over the last 10 years, generally fluctuating between 9 and 10 percent of total expenditures.\(^9\)

Total capital spending increased by more than 30 percent, rising from $2.7 billion in 2002 to $3.6 billion in 2010. While this rate of increase exceeded the general rate of inflation over the period (21 percent),\(^10\) it has not kept up with the rate of inflation for construction costs and materials, as discussed further in this report.

Local governments expend capital funds for a variety of purposes, as illustrated in Figure 2, which breaks out these expenditures for the 2010 fiscal year.\(^11\) We reviewed local government spending on roads, bridges and water and sewer systems in more depth because the majority of local governments are responsible for maintaining these important assets, which serve the public more directly than other significant assets, such as municipal buildings. Local governments spent about $1.3 billion combined on highway, water and sewer capital needs in 2010.

**Roads and Bridges**

Local government spending on roads and bridges grew by more than 24 percent during the period, faster than the general rate of inflation. Spending rose from almost $780 million in 2002 to more than $974 million in 2010 (see Figure 3), increasing the most in towns and counties.\(^12\)

However, the growth in capital spending has lagged behind increases in fuel and other construction-related costs. Over the 10-year period, the costs of fuel and asphalt have risen by 190 and 206 percent, respectively (see Figure 4). In addition, the cost of materials for highway and road construction rose by more than 57 percent from January 2002 to June 2010.\(^13\) Similarly, the cost of steel increased by 18 percent from April 2004 (earliest data available) to December 2011.\(^14\)

\(^9\) This analysis covers counties, cities, towns and villages, but not school districts or special districts with separate governing boards.

\(^10\) The measure of inflation used is the consumer price index (all urban consumers) from the federal Bureau of Labor Statistics.

\(^11\) We compiled this information using the financial reports that local governments file with OSC.

\(^12\) Spending by villages - the smallest component of local government spending - actually remained approximately the same, however, at $70 million for both 2002 and 2010.


\(^14\) Source for fuel, asphalt and steel prices: New York State Department of Transportation.
Rising construction-related costs have eroded the purchasing power of capital project dollars, reducing the ability of local governments to meet crucial infrastructure needs. Therefore, while capital spending has risen over the period, it has not allowed local governments to provide sufficient resources to maintain their road and bridge infrastructure. For example, in March 2012, the town and county highway superintendents associations reported that New York needs to invest an additional $1.2 billion per year on local roads and bridges to prevent them from becoming deficient. The groups cited their decreased purchasing power due to the rising prices of commodities such as fuel and steel.

Local government officials told us that the current financial environment, coupled with rising construction-related costs, had caused them to defer needed road and bridge maintenance. For example, officials in Madison and Orange counties told us the counties should repave more of their highways than they are currently doing. Officials in Orange County told us that they should repave 10 percent of the 315 miles of County roads annually, but have repaved only about 25 miles of road annually, or 20 percent less miles than needed to keep pace with necessary maintenance.

Officials in Madison County told us that they should rehabilitate or reconstruct about 25 miles of highway annually, but have only been able to rehabilitate about 12 to 15 miles per year for the last five years or more, 40 percent less than needed (there has been no reconstruction work). In addition, the Madison County Highway Superintendent told us that the County has lost ground trying to maintain its bridges over the last five years. The County has about 130 bridges, many of which are beyond their useful life. Since the bridges have a design life of between 50 and 75 years, the County must replace or rehabilitate about two bridges per year. However, the County has not been able to budget for a full bridge replacement or rehabilitation since 2009.

Water and Sewer Systems
Due to the tendency of local governments to undertake large, infrequent improvements to their water and sewer systems, capital spending in these areas fluctuated over the period. However, when aggregated to minimize the fluctuations, two opposing spending trends emerged during the period. Water capital spending trended downward - both in total and as adjusted for inflation - from $149 million in 2002 to $136 million in 2010 (see Figure 5).

Conversely, sewer capital spending rose more than 43 percent during the period, from $156 million in 2002 to $224 million in 2010, faster than the general rate of inflation (see Figure 6).
Despite the increased sewer capital spending, it appears that New York’s local governments have fallen behind in maintaining their water and sewer infrastructure over the period. Fast rising steel and fuel prices have had a significant impact on water and sewer construction costs. Local government officials told us they struggle to maintain these critical systems. For example, City of Syracuse officials told us that, in the past, water main breaks only occurred in the winter. However, due to the system’s poor condition, water main breaks are now occurring in the summer months, as well. Repairing breaks on an emergency basis is costly, often requiring overtime for such unexpected, unscheduled work. Although Syracuse has budgeted about $800,000 annually for water system improvements, officials told us that this is not nearly enough.

In addition, Village of Coxsackie officials told us that the Department of Environmental Conservation (DEC) wanted the Village to spend $5 million on a new sewage treatment system, but did not offer any funding help. Because Coxsackie could not afford the new system, DEC agreed to allow it to defer the project until money becomes available. As a result, Coxsackie is now spending about $100,000 annually for repairs to keep its current treatment facility operating.
Condition of Water, Sewer and Transportation Infrastructure

While local governments have funded water, sewer and transportation infrastructure projects at a relatively stable rate during the last 10 years, those past levels of funding are not adequate to maintain New York’s water, sewer and transportation infrastructure, let alone improve it. Although few independent assessments about the condition of the water, sewer and transportation infrastructure maintained by local governments exist, we consulted recent studies and held discussions with local officials to gain an understanding about their current condition.

Roads and Bridges
Local government highways comprise nearly 97,400 centerline miles of roadways and almost 9,000 bridges (which includes more than 700 New York City bridges). Travel on New York’s highway network exceeds 133 billion vehicle miles, with 48 percent of it occurring on local roads. In the last 15 years, travel has increased by over 21.5 billion vehicle miles per year, or more than 19 percent. A study by the New York State Department of Transportation (DOT) estimated that New York needs to invest $175.2 billion over the next 20 years on its multimodal transportation systems.

To better estimate the condition of the roads maintained by local governments, we consulted a 2007 Local Needs Study prepared for the New York State Association of Town Superintendents of Highways. It considered 45.9 percent of local roads to be in poor or fair condition. The study estimated that the State’s local roads would require an investment of $3.9 billion over the next 20 years (through 2030).

DOT inspects and rates the condition of bridges statewide. On a positive note, the average condition of the bridges maintained by local governments has improved slightly over the period. From 2002 to 2010, DOT reported that the number of deficient local bridges decreased by 368, or 4 percent, and the number of closed bridges had declined by 10 (see Figure 7).

<table>
<thead>
<tr>
<th>Year</th>
<th>Inventory</th>
<th>Deficient</th>
<th>Percentage Deficient</th>
<th>Closed</th>
<th>Percentage Closed</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>8,164</td>
<td>3,209</td>
<td>39%</td>
<td>86</td>
<td>1%</td>
</tr>
<tr>
<td>2006</td>
<td>8,162</td>
<td>2,947</td>
<td>36%</td>
<td>67</td>
<td>1%</td>
</tr>
<tr>
<td>2010</td>
<td>8,159</td>
<td>2,841</td>
<td>35%</td>
<td>76</td>
<td>1%</td>
</tr>
<tr>
<td>Change</td>
<td>(5)</td>
<td>(368)</td>
<td>(4%)</td>
<td>(10)</td>
<td>NA</td>
</tr>
</tbody>
</table>

16 New York State County Highway Superintendents Association and the New York State Association of Town Superintendents of Highways, Conference, March 2012.

17 The New York State Department of Transportation study (referenced in footnote 2) covered the period through 2030.

While the condition of New York’s local bridges is relatively good news, there are dark clouds on the horizon. The aforementioned Local Needs Study indicated an additional 1,300 local government bridges will become deficient over the next 10 years. At current funding levels (unadjusted for inflation), the percentage of deficient local bridges will grow to 45 percent by 2030. In our visits to local governments, we found that officials in Orange County are deferring bridge maintenance (similar to Madison County). County officials told us that they need to repair five or six of the County’s 152 bridges each year, but only are repairing about two annually. Based on the deferred maintenance that we found in many local governments, the positive trend in the condition of local bridges is unlikely to continue in the future without additional funding.

**Water Systems**
In November 2008, the New York State Department of Health (DOH) found significant structural deficiencies in drinking water systems around the State. It estimated local governments must spend $38.7 billion to repair, replace and update New York’s drinking water systems over the next 20 years. DOH attributed the deterioration of New York’s drinking water systems to inadequate State and federal funding. Similarly, officials in the City of Syracuse told us that the City’s water system has a very aged infrastructure. Water system pipes can be more than 100 years old and, as they age, they are increasingly prone to breaking, resulting in emergency repair costs that are higher than normal repair and replacement. While City leaders are trying to address the problem by budgeting $800,000 annually through 2018 in the City’s capital plan, the City does not have enough money on its own to improve the water system adequately.

**Sewer Systems**
In March 2008, DEC issued an analysis of New York’s wastewater infrastructure needs. According to this study, 30 percent of the State’s sewage collection systems were beyond their expected useful life as of 2004. In addition, due to declining State and federal funding, local governments have found it increasingly difficult to make necessary sewer infrastructure investments. The study estimated that local governments must spend $36.2 billion over the next 20 years to maintain their municipal wastewater infrastructure. Of this amount, local governments will need to spend $13.6 billion just for sewage treatment facility upgrades.

A February 2012 article in the Watertown Daily Times corroborates this study. It reported that the federal Environmental Protection Agency (EPA) estimated that North Country water and sewer systems will require about $748 million in repairs during the next two decades. EPA indicated that the City of Watertown’s sewage treatment plant would need $74.9 million in repairs over this period, while the City of Ogdensburg’s and the Village of Potsdam’s sewage treatment plants would require $55 million and $43.8 million, respectively.

Dangers of Deferring Maintenance

With little maintenance or deferred maintenance, water, sewer and transportation infrastructure assets deteriorate rapidly, reducing their service life and greatly increasing the cost of repairs. For example, information obtained from the Cornell Local Roads Program\(^1\) shows that highways deteriorate slowly at first (see Figure 8). Then, when defects begin to occur, they worsen quickly. The cost of repairs to a road skyrockets as the pavement’s condition deteriorates.

Similar trends exist for other types of capital assets. During our field visits, we found that officials in eight of the 12 local governments indicated that they have deferred capital projects recently due to limited funding. Many spoke of having to prioritize projects, and using limited funding for emergencies instead of regular maintenance. If this trend continues, future repair and replacement costs are likely to be much greater.

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\(^1\) *Pavement Maintenance*, by David P. Orr, PE Senior Engineer, Cornell Local Roads Program, March 2006.
Debt Trends

Outstanding debt for all counties, cities, towns, and villages has increased by 58 percent from 2002 to 2010. Local governments have been able to absorb the cost of this increased debt load for the time being because interest rates have declined to historically low levels. However, going forward, as interest rates increase, local governments may no longer be able to absorb these costs.

Capital Debt

Local governments issue capital debt to purchase new assets or upgrade existing assets with a useful life extending beyond the current fiscal year. Capital debt is the largest source of local government debt, and serves as a direct funding source for many infrastructure and capital projects such as new vehicles, highway and bridge construction, and large-scale improvements to water and sewer systems. Capital debt outstanding grew faster than the general inflation rate, rising from $14.4 billion in 2002 to $22.3 billion in 2010 (see Figure 9).

To assess the affordability of this amount of outstanding debt, we compared the annual debt service costs to total local government revenues over the period (see Figure 10). This measure of debt burden peaked at 9 percent in 2008 (a period of depressed revenues due to the recession), suggesting that capital-related debt service costs had reduced the budgeting flexibility of local governments. However, this debt burden measure was improving at the end of 2010 and had returned to pre-recession levels.

22 We compiled this information using the financial reports that local governments file with OSC.
24 While not all annual reports had been filed yet, the percentage for filed reports in 2011 amounted to 6.3 percent.
The level of debt burden varies among local governments. For example, officials in the Town of Brookhaven told us that the Town borrows for most of its capital projects needs. The Town has more than $657 million in debt outstanding. Highway-related debt amounts to about 28 percent of its total debt. In contrast, officials in the City of Jamestown indicated that they have not borrowed to finance smaller capital projects (e.g., vehicles) in recent years, but may need to begin doing so in the future due to flat and declining revenues.

Clearly, local governments have financed a large portion of their water, sewer and transportation infrastructure work during recent years by issuing capital-related debt. While the relative burden of servicing that debt has not increased, the current low interest rate environment is helping to keep these debt service costs low. For example, average AA-rated bonds have been below 3 percent during 2012; however, these same bonds have fluctuated over the past decade. In fact, they have been over 5 percent several times since 2002. If interest rates begin to climb again, local governments likely will struggle with debt affordability. They also may find it difficult to finance future capital projects.

**Non-Capital Debt**

Local governments regularly issue non-capital short-term debt in anticipation of revenue sources (e.g., real property taxes) to generate cash flow. Total non-capital debt for all local governments more than doubled, increasing from $645 million in 2002 to more than $1.5 billion in 2010. Analyzing this trend further, the rise in non-capital debt comes mostly from counties, particularly Suffolk County and Nassau County. These two counties alone increased their short-term loanings from $238 million in 2002 to $880 million in 2011.25

Non-capital debt often is an indication of cash flow problems and fiscal stress. As local governments run low on cash, they often issue short-term debt to meet current obligations.

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25 Both counties had filed their 2011 annual financial reports, so we used the most current numbers.
Revenue Sources for Capital Spending

Total revenues available for capital projects rose faster than the general rate of inflation, from $2.6 billion in 2002 to $3.5 billion in 2010. When these revenues are broken down into smaller components, local debt issuances comprised the largest source of funding by far (see Figure 11), with federal and State aid being two of the next three largest sources.

Looking at some of the revenue sources in more detail, debt issuances and other local sources increased during the period, rising from $2.085 billion in 2002 to $2.719 billion in 2010.

Similarly, total State and federal aid for capital projects increased during the period, rising from $519 million in 2002 to $745 million in 2010. When adjusted for inflation, federal aid increased dramatically, while State aid fell during the period (see Figure 12). A large portion of the rising federal aid was due to temporary funding through the American Recovery and Reinvestment Act (ARRA) in 2009 and 2010. Because ARRA funding has ended, there has been less funding available to local governments since the start of 2011.
In real dollars, State and federal aid rose from $276 million and $243 million in 2002 to $278 million and $467 million in 2010, respectively. Delving into the numbers more closely, each level of local government benefited from the rising federal and State aid during the period, although the funding provided to villages lagged slightly behind the other types of governments. For example, officials in the Village of Coxsackie told us that the Village had not received an increase in Consolidated Local Street and Highway Improvement Program aid from the State in more than three years.

In summary, while local governments are committed to maintaining their water, sewer and transportation infrastructure, they face difficult times ahead. As discussed earlier in this report, we estimate that State and local governments’ water, sewer and transportation infrastructure needs will be underfunded by as much as $89 billion over the next 20 years. These infrastructure costs will increase further due to rising construction, energy, fuel and asphalt costs. As a result, future expenditures will not repair as much infrastructure as they once did. Local governments need to invest more in future capital projects to meet their water, sewer and transportation infrastructure needs. To do so, they will require additional State and federal aid, creative new funding sources, or a significantly improved economy that will allow them to finance greater levels of capital spending.

**Looking Forward: Multiyear Capital Planning**

OSC has long encouraged local governments to develop and implement a multiyear capital planning process. This process should start with a comprehensive needs assessment and an affordability analysis linked to a multiyear budget and financial plan. The process needs to start by answering some basic questions: What are the local government’s capital investment priorities? How much will these projects cost to construct and operate? What is the capacity to manage these projects effectively? What is the fiscal capacity to support capital spending over time? This assessment should seek 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 infrastructure.

In January 2011, to assist local governments in developing or improving their capital plans, OSC issued an updated guide to Capital Planning and Budgeting accompanied by an online tutorial (www.osc.state.ny.us/localgov/training/modules/capplan/index.htm). These products provide local governments with a framework for devising capital planning processes, including:

- Capital planning models,
- Guidelines for capital improvement plan preparation, approval and presentation,
- Financing strategies for funding capital projects, and
- Techniques for long-range financial planning.

Additionally, OSC soon will be releasing a capital planning template to further assist local officials in this area.
Policy Recommendations

Local governments’ water, sewer and transportation infrastructure needs are substantial and growing; at the same time, the local governments’ ability to maintain their investments in capital programs is increasingly constrained. To reverse this trend, the State needs to promote efforts to strengthen capital planning, increase access to funding, and coordinate local water, sewer and transportation infrastructure investment. To further this goal, we recommend that policymakers:

1. **Advocate for increased funding from the federal government** – In the current economic climate, only the federal government has the financial resources to significantly close the water, sewer and transportation infrastructure funding gap facing local governments. Ideally, federal investment should meet or exceed the peak levels achieved in 2010 (inflation adjusted) with the ARRA funding.

2. **Consider other pooled financing vehicles similar to the revolving loan fund operated by the Environmental Facilities Corporation (EFC)** – Certain pooled financing vehicles, such as EFC’s revolving funds for municipal drinking and wastewater systems, offer municipalities low- or no-cost access to capital. Increased federal funds could be used to capitalize a similar vehicle for other purposes, such as roads and bridges. State policymakers should investigate whether such an approach is feasible.

3. **Strengthen municipal capital planning** – To ensure the effective and efficient use of any additional funds, requirements for local governments to engage in long-term capital planning should accompany any additional aid. State agencies need to provide local officials with information on best practices and examples of innovations in areas such as construction and capital financial management.

4. **Create regional structures for municipal cooperation on infrastructure investment** – The State should explore opportunities to expand regional planning and cooperation on capital investments. This approach could be modeled after the Metropolitan Planning Organizations used by the U.S. Department of Transportation to prioritize highway projects. Such an approach could provide a number of important implementation benefits, such as savings generated through economies of scale, expanded capacity to manage complex building projects and avoiding duplication of effort. A regional approach also lends itself to “smart growth” policies that can help avoid sprawl and promote green, sustainable growth.

5. **Explore the potential of public-private partnerships** – For large-scale projects, opportunities for establishing public-private partnerships for infrastructure development and management should be explored.26

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26 OSC released *Controlling Risk Without Gimmicks: New York’s Infrastructure Crisis and Public Private Partnerships*, January 2011, which provided guidance on establishing public private partnerships. [www.osc.state.ny.us/reports/infrastructure/pppjan61202.pdf](http://www.osc.state.ny.us/reports/infrastructure/pppjan61202.pdf)
# Appendix A

## List of Local Government Officials Interviewed

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<thead>
<tr>
<th>Local Government</th>
<th>Title</th>
<th>Name</th>
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<tbody>
<tr>
<td><strong>A. Madison County</strong></td>
<td>Chairman of the Board of Supervisors</td>
<td>John Becker</td>
</tr>
<tr>
<td></td>
<td>Administrative Assistant to the Chairman</td>
<td>Mark Scimone</td>
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<tr>
<td></td>
<td>Vice Chairman</td>
<td>Dan Degear</td>
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<tr>
<td></td>
<td>Treasurer</td>
<td>Cindy Edick</td>
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<tr>
<td></td>
<td>County Highway Superintendent</td>
<td>Joe Wisinski</td>
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<tr>
<td><strong>B. Orange County</strong></td>
<td>Commissioner of Finance</td>
<td>Joel Kleiman</td>
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<tr>
<td></td>
<td>Commissioner of Public Works</td>
<td>Charles Lee</td>
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<td></td>
<td>Budget Director</td>
<td>Neil Blair</td>
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<td></td>
<td>Assistant to the County Executive</td>
<td>Richard Mayfield</td>
</tr>
<tr>
<td><strong>C. Seneca County</strong></td>
<td>Chairman of the Board of Supervisors</td>
<td>Robert Hayssen</td>
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<tr>
<td></td>
<td>Town of Ovid Supervisor and Board Finance Director</td>
<td>Walt Prouty</td>
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<tr>
<td></td>
<td>County Manager</td>
<td>Mitchell Rowe</td>
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<tr>
<td><strong>D. City of Jamestown</strong></td>
<td>Mayor</td>
<td>Samuel Teresi</td>
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<tr>
<td></td>
<td>Comptroller</td>
<td>Joseph Bellitto</td>
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<tr>
<td><strong>E. City of Syracuse</strong></td>
<td>Mayor</td>
<td>Stephanie Miner</td>
</tr>
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<td></td>
<td>Budget Director</td>
<td>Mary Vossler</td>
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<td></td>
<td>First Deputy Commissioner of Department of Public Works</td>
<td>Thomas Simone</td>
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<tr>
<td><strong>F. Town of Brookhaven</strong></td>
<td>Commissioner of Finance</td>
<td>Tamara Wright</td>
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<td><strong>G. Town of Essex</strong></td>
<td>Supervisor</td>
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<td>Clerk to the Supervisor</td>
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<td><strong>H. Town of New Haven</strong></td>
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<td>Highway Superintendent</td>
<td>Robert Parkhurst</td>
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<td><strong>I. Town of Portland</strong></td>
<td>Supervisor</td>
<td>Daniel Schrantz</td>
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<td><strong>J. Village of Coxsackie</strong></td>
<td>Mayor</td>
<td>Mark Evans</td>
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<td><strong>K. Village of Earlville</strong></td>
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<td>William Excell</td>
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<tr>
<td></td>
<td>Clerk-Treasurer</td>
<td>Kelly Beach</td>
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<tr>
<td><strong>L. Village of Newark Valley</strong></td>
<td>Mayor</td>
<td>James Tornatore</td>
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<tr>
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<td>Clerk-Treasurer</td>
<td>Merti Pozzi</td>
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<td>Department of Public Works Superintendent</td>
<td>Bill Foster</td>
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Steven J. Hancox, Deputy Comptroller  
Nathaalie N. Carey, Assistant Comptroller

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