

Dalton-Nunda Central School District

Financial Management

OCTOBER 2020



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

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Report Highlights

Dalton-Nunda Central School District

Audit Objective

Determine whether the Dalton-Nunda Central School District (District) Board of Education (Board) and District officials adopted realistic budgets and effectively managed fund balance and reserves.

Key Findings

The Board and District officials did not adopt realistic budgets and effectively manage fund balance and reserves.

- The Board's actions to manage fund balance were not transparent and made it appear that the District needed to both increase taxes and use appropriated fund balance to close projected budget gaps.
- The Board circumvented the statutory limit on surplus fund balance by making \$7.8 million in unbudgeted year-end transfers to reserves and appropriating \$900,000 in fund balance that was not used.
- As of June 30, 2019, recalculated surplus fund balance exceeded the statutory limit by more than \$1.3 million or 8 percentage points and two general fund reserves were overfunded.

Key Recommendations

- Develop and adopt budgets that include more reasonable estimates for revenues, appropriations and the amount of fund balance and reserves needed to fund operations.
- Review and fund reserve balances to reasonable levels in accordance with applicable statutes and a Board-approved comprehensive reserve plan.

District officials generally agreed with our recommendations and indicated they have initiated or planned to initiate corrective action.

Subsequent Event

Our audit fieldwork was completed during the COVID-19 pandemic (pandemic). The District's 2019-20 budget and our audit work did not factor in the pandemic's financial effects.

Background

The District, commonly known as the Keshequa Central School District, serves the Towns of Nunda, Portage, West Sparta and Mount Morris in Livingston County, the Towns of Granger and Grove in Allegany County and the Town of Genesee Falls in Wyoming County.

The District is governed by an elected seven-member Board. The Superintendent of Schools (Superintendent) is responsible, along with other administrative staff, for managing day-to-day operations under the Board's direction. The Business Manager is responsible for the administration and supervision of financial activities, including working with the Board and Superintendent to develop and administer the budget.

Quick Facts

2019-20 Appropriations	\$17.7 million
Enrollment	655
Total Reserves	\$9.1 million

Audit Period

July 1, 2016 – March 11, 2020

Financial Management

How Should Officials Effectively Manage Financial Condition?

To effectively manage a district's financial condition, a board must adopt realistic and structurally balanced budgets based on historical data or known trends, in which recurring revenues finance recurring expenditures. In preparing the budget, a board and district officials must estimate the district's spending, revenue, available fund balance at fiscal year-end, and the expected tax levy. Accurate estimates help ensure that the real property tax levy is not greater than necessary.

Fund balance is the difference between revenues and expenditures accumulated over time. A district may retain a portion of surplus fund balance to provide a cushion against unforeseen events and to provide for fluctuations in cash flow.¹ New York State Real Property Tax Law currently limits surplus fund balance to no more than 4 percent of the next year's budget.²

Any surplus fund balance over this percentage must be used to pay for one-time purchases, fund needed reserves, pay down debt or reduce the upcoming year's real property tax levy. When appropriating fund balance for the ensuing year's budget, the expectation is that there will be a planned operating deficit equal to the amount of fund balance appropriated.

Districts are legally allowed to establish reserves and restrict portions of fund balance to accumulate reasonable funds for certain future purposes (e.g., capital projects, retirement expenditures). To be transparent, the Board should include the amounts to be reserved in its annual budget to give taxpayers the opportunity to know and approve the board's plans for funding reserves.³ District officials should plan for the funding and use of reserves by balancing the desire to accumulate funds for future needs with the obligation to ensure real property taxes are not higher than necessary.

The Board adopted a reserve policy which requires the Board to periodically review all reserve funds and the Superintendent to submit an annual report to the Board. The report is required to include the following information for each reserve fund: the type and description, date established, each amount paid into the reserve, interest earned, capital gain/loss from the sale of investments, amount and date of each withdrawal, total assets, an analysis of the projected needs for the upcoming year and recommendations regarding funding those needs. The policy requires the Board to use the information in the annual report to make

New York State Real Property Tax Law (RPTL) currently limits surplus fund balance to no more than 4 percent of the next year's budget.

1 Surplus fund balance is defined as unrestricted fund balance minus appropriated fund balance and encumbrances included in committed and assigned fund balance. See our accounting bulletin at <https://www.osc.state.ny.us/localgov/pubs/releases/gasb54.pdf>.

2 New York State Real Property Tax Law, Section 1318

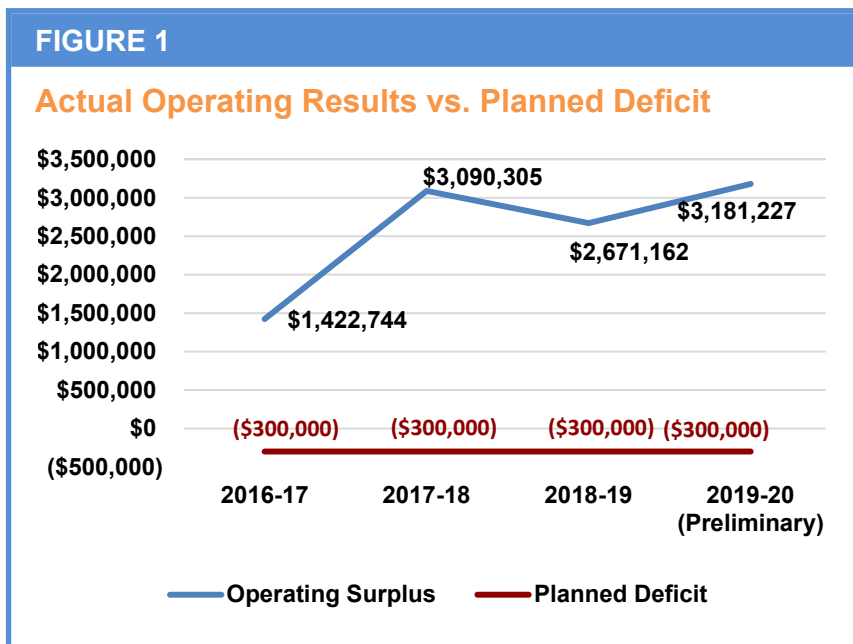
3 Refer to our publication *Reserve Funds* available at www.osc.state.ny.us/localgov/pubs/lgmg/reservefunds.pdf.

necessary decisions to adequately maintain and manage the District’s reserve balances while mindful of its role and responsibility as a fiduciary of public funds.

Given the economic uncertainties that have resulted from the pandemic, accurate transparent budgeting supported by regular reporting and effective long term planning is even more essential.

The Board’s Actions to Manage Fund Balance Were Not Transparent

The Board annually appropriated fund balance of \$300,000 as a financing source in each of the last three years (2016-17, 2017-18 and 2018-19), which implied the Board anticipated annual operating deficits equal to the amounts appropriated. However, because the Board adopted budgets that conservatively estimated revenues and overestimated appropriations, the District incurred operating surpluses totaling approximately \$7.2 million, instead of planned operating deficits totaling \$900,000 (Figure 1).



The Board failed to include revenue estimates totaling over \$4.7 million, of which lottery aid represented \$4.2 million (90 percent). These unbudgeted revenues were mostly offset by overestimated basic formula aid of \$4 million.

Although the net difference in total revenue variance was minimal, the amounts the District would receive for these State aid items were known by the time the Board authorized the real property tax levy. Not including an accurate estimate diminishes transparency and limits the Board’s ability to compare with prior years and actual results.

The Board significantly overestimated appropriations because it did not adjust the next years' budgets based on prior years' results. As a result, a pattern of overestimating appropriations by a combined total of approximately \$7.2 million emerged over the three years. The most significant variances were for teaching (\$1.3 million), health insurance (\$1.2 million), special education/occupational education (\$1.2 million), transportation (\$936,000) and operation of plant (\$922,000).

The Board and District officials continued these budgeting practices for 2019-20. For perspective, we used preliminary financial reports as of June 30, 2020 and found that the District incurred another operating surplus of approximately \$3 million. Thus, the District again did not use the \$300,000 of fund balance appropriated to balance the 2019-20 budget. Due to school closures in March during the ongoing pandemic, this larger surplus was somewhat anticipated but is expected to be offset by negative financial effects in the current and/or future years. Officials also noted that the preliminary surplus may change due to potential reductions in 2019-20 year-end State aid payments.

During our August 19, 2020 exit conference, District officials discussed and shared the adopted 2020-21 budget. While officials continued most of their conservative budgeting practices, they did not appropriate fund balance in the adopted budget. At its June 25, 2020 meeting, the Board amended the 2020-21 budget to reduce estimated State aid by \$2 million and appropriate \$2 million in fund balance to offset the anticipated shortfall "due to the potential State Aid cuts outlined by the Governor due to the pandemic".

District officials indicated that they intentionally budget conservatively. However, budgeting practices that annually overestimate appropriations resulted in real property tax levies that were higher than necessary and budgets that were an ineffective tool for financial management. Furthermore, annually appropriating unneeded fund balance to finance operations is, in effect, a reservation of fund balance that is not provided for by statute and a circumvention of the statutory limit imposed on the level of surplus fund balance. These budgeting practices diminished the financial transparency to taxpayers. Therefore, we recalculated surplus fund balance for the last three years by adding back unused appropriated fund balance, and unsupported debt service funds which should be reported as general fund balance.⁴ Recalculated surplus fund balances were between 11 to

⁴ Refer to The Board Did Not Effectively Manage Reserves.

12 percent of the next year's appropriations and exceeded the statutory limit by 7 to 8 percentage points (Figure 2).

Figure 2: Recalculated Surplus Fund Balance (Fund Balance) as a Percentage of Next Year's Budget

	2016-17	2017-18	2018-19
Fund Balance – Reported	\$775,923	\$713,799	\$709,773
Plus Unused: Appropriated Fund Balance	\$300,000	\$300,000	\$300,000
Plus Unused: Debt Service Funds	\$1,058,190	\$1,058,892	\$1,070,175
Fund Balance – Recalculated	\$2,134,113	\$2,072,691	\$2,079,948
Next Years' Appropriations	\$19,398,080	\$17,844,969	\$17,744,291
As a Percentage	11%	12%	12%
Actual Expenditures^a	\$17,653,434	\$16,515,996	\$15,214,033
As a Percentage	12%	13%	14%
a Excludes unbudgeted transfers to the capital projects fund			

Because the District's budgets included significantly overestimated appropriations, we also compared recalculated surplus funds to actual expenditures and found that the recalculated surplus fund balance was even more excessive, at between 12 to 14 percent of actual expenditures.

The District further circumvented the statutory fund balance limit by maintaining unnecessary or overfunded reserves.⁵ In addition, the Board did not transparently include funding for reserves and capital projects in the annual budgets. Instead, the Board annually authorized year-end transfers of surplus fund balance to reserves, did not approve the actual amounts to be transferred and only specified the maximum amounts that could be transferred to each reserve.

The Superintendent and Business Manager, in consultation with the District's CPA firm, determined the actual amounts to be transferred to reserves, without formal Board approval of the specific transfer amounts. For the three-year period, District officials made unbudgeted year-end transfers totaling more than \$10 million (\$7.8 million to reserves and \$2.3 million to the capital projects fund) from operating surpluses (Figure 3).

⁵ Refer to The Board Did Not Effectively Manage Reserves.

Figure 3: Unbudgeted Year-End Transfers to Reserves and the Capital Projects Fund

Unbudgeted Transfers to Reserves	2016-17	2017-18	2018-19	Totals
Unemployment Reserve	\$900,000	\$0	\$0	\$900,000
Workers' Compensation Reserve	\$0	\$2,328,064	\$25,505	\$2,353,569
New York State and Local Retirement System (NYSLRS) Reserve	\$0	\$300,000	\$0	\$300,000
New York State Teachers' Retirement System (NYSTRS) Reserve	\$0	\$0	\$100,000	\$100,000
Repair Reserve	\$0	\$0	\$500,000	\$500,000
Capital Reserves – Building Projects and Bus Purchases	\$1,075,594	\$576,641	\$2,000,000	\$3,652,235
Subtotal	\$1,975,594	\$3,204,705	\$2,625,505	\$7,805,804
Unbudgeted Transfers to the Capital Projects Fund	\$99,220	\$178,768	\$2,043,230	\$2,321,218
Total Unbudgeted Transfers	\$2,074,814	\$3,383,473	\$4,668,735	\$10,127,022

Further, the Board increased the tax levy from \$4.7 million in 2016-17 to \$5.04 million in 2019-20, for an average annual increase of 2 percent and a total increase of 6 percent.

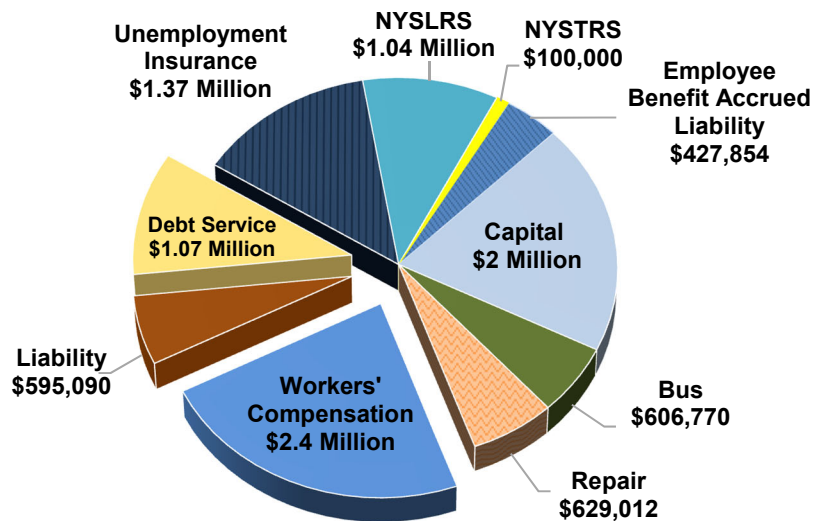
Ultimately, the Board's general fund budgeting practices made it appear that the District needed to both increase taxes and use appropriated fund balance to close projected budget gaps. However, the District realized substantial annual operating surpluses and, consequently, did not use the appropriated fund balance to finance operations. Given the District's budgeting practices and surplus fund balance levels, the Board levied more taxes than necessary to sustain operations and may have missed opportunities to more effectively manage fund balance.

The Board Did Not Effectively Manage Reserves

As of June 30, 2019, the District reported nine general fund reserves totaling \$9.1 million and a debt service reserve totaling almost \$1.1 million (Figure 4). Our review found the workers' compensation and liability reserves totaling \$2.9 million and the debt service reserve totaling \$1.07 million were overfunded and/or unnecessary because District officials did not include an analysis of projected needs for these reserves, as required by District policy.

FIGURE 4

Reserve Balances at June 30, 2019



More specifically, we found that the balances in these reserves were unreasonable based on the following:

- The workers' compensation reserve balance of \$2.4 million as of June 30, 2019 could cover annual costs for 39 years, based on average annual expenditures of \$59,670 for the past three-years – which the District paid from general fund appropriations.

Furthermore, the District's annual reserve reports indicated that this reserve was created in 2016, at the recommendation of its external auditor, as a holding mechanism for excess fund balance, to be later transferred to new capital reserves. In 2016-17, officials used the reserve's entire \$597,762 balance to fund a newly established capital bus reserve. The Board then authorized additional funding of \$2 million in August 2018, but actually transferred about \$2.03 million to reduce surplus fund balance to the statutory limit. Therefore, we question the need for this reserve. Holding taxpayer money in unnecessary reserves for other future purposes is misleading to taxpayers.

-
- The liability reserve's balance was \$595,090 as of June 30, 2019 and was overfunded in accordance with statute by \$59,741.⁶ The Business Manager told us that the reserve was for unanticipated losses, but was unable to provide us with a reason for maintaining this reserve or any examples of potential liabilities that the District may incur that are not currently covered by the District's liability insurance. Therefore, we question the need for this reserve.
 - Since at least 2009, District officials have retained a balance in the debt service reserve, which grew with interest annually to more than \$1 million as of June 30, 2019. Officials did not maintain records for the composition of reserved funds attributed to a specific project or current outstanding debt. In addition, officials budgeted for and made annual principal and interest payments on long-term debt from the general fund. Further, officials budgeted to use \$207,237 in both 2017-18 and 2018-19, as a transfer from the debt service reserve, toward the annual debt payments, but did not make these transfers because related costs were covered by operating surpluses generated by conservative budgets.⁷

Given the length of time since the reserve was initially funded in 2009, it is unlikely that most of the money in the reserve is related to current outstanding debt. Therefore, much of these funds should likely have been returned to general fund balance. Using these funds for debt service would allow for general fund resources to be used to reduce the real property tax burden. Although the Board again budgeted to use \$207,237 from the debt service fund to pay debt in 2019-20, the District may likely again generate sufficient operating surplus and not use the money from the debt service fund as budgeted.

Furthermore, with the exception of the debt service fund, District officials have not allocated interest to any of the general fund reserves as required by law in at least the last three years. Instead, all interest earned on reserve balances was added to unrestricted general fund balance because the District held reserve fund money in the same bank accounts as other general fund money. Therefore, officials inappropriately used reserve money for unauthorized purposes.

For perspective, at June 30, 2019, total reserve fund cash represented 89 percent of the total general fund cash, and should have been increased by approximately \$86,000 of the \$97,000 in general fund interest earnings. At our exit conference, officials provided documentation showing that they allocated interest to the general fund reserves at the end of 2019-20.

⁶ This reserve may be funded in an amount not to exceed 3 percent of the annual budget to cover liability claims.

⁷ Refer to The Board's Actions to Manage Fund Balance Were Not Transparent.

The Board and District officials did not develop a detailed reserve plan that addresses long-term needs and forecasts the use of reserves and how to fund them. The Superintendent did not provide the Board with an annual report on reserves for the 2016-17 year as required by Board policy. While the current Business Manager provided the Board with reports for 2017-18 and 2018-19, the reports did not contain all of the information required by the policy.

Generally, the reports contained a description of the reserve, the date created and any limit established. However, the reports generally did not contain amounts paid into the reserves, interest earned, capital gains, dates and amounts of withdrawal, total assets or an analysis of projected needs. As a result, the Board did not have the necessary information to make informed decisions on reserves.

The lack of an adequate Board-approved reserve plan limits the ability of the Board and District officials to effectively manage reserve funds and appropriately inform taxpayers of their plans and needs for reserves. While it is prudent to plan and provide for unforeseen circumstances, overfunding and/or not using reserves for their intended purpose resulted in property taxes being higher than necessary because the funds were not used to fund operations.

Our fieldwork was completed in March 2020, during the pandemic. Given the negative financial effect of the pandemic, it is even more important for District officials to develop and monitor appropriate annual budgets and reserve plans and enhance multiyear financial planning.

What Do We Recommend?

The Board and District officials should:

1. Develop and adopt budgets that include reasonable estimates for revenues and appropriations and discontinue the practice of appropriating fund balance that is not needed to fund operations.
2. Develop a plan to reduce the amount of surplus fund balance in the general fund to comply with the statutory limit. Surplus funds can be used as a financing source for:
 - Funding one-time expenditures
 - Funding needed reserves
 - Paying off debt
 - Reducing District property taxes.
3. Review and update the District's reserve plan, ensuring it includes long-term intentions for the accumulation and use of reserve funds, analysis of existing reserve fund levels against the plan and, if necessary, make

statutorily allowed transfers between reserve funds to better align reserves with long-term needs.

4. Allocate interest earned on reserved money, proportionately, to each individual reserve fund.
5. Transfer funds that are improperly reported in the debt service fund to the general fund.

Appendix A: Response From District Officials

DALTON-NUNDA CENTRAL SCHOOLS

P.O. Box 517, 13 Mill Street, Nunda, New York 14517
Phone: (585) 468-2900 * Fax: (585) 468-3814

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SECRETARY TO SUPERINTENDENT

TAMMY CLARK



DISTRICT ADMINISTRATORS

CASEY VANEPPS
Primary Principal
BRAD LEHMAN
Intermediate Principal/Dir. Health & PE
KAREN BENNETT
Secondary Principal
AMI HUNT
Dir. of Curriculum & Instruction/Technology
TRICIA BRESSLER
Director of Pupil Personnel/DDD
TINA BUTTON
Business Manager

September 11, 2020

Edward V. Grant, Jr., Chief Examiner
The Powers Building
16 West Main Street, Suite 522
Rochester, NY 14614-1608

Dear Mr. Grant,

Dalton-Nunda Central School District is in receipt the draft audit, Financial Management, for the period of July 1, 2016-March 11, 2020, prepared by the Office of the State Comptroller. The Board of Education and the administration thanks state auditors for their patience and professionalism throughout this audit as well as the recommendations cited in the report.

1. Audit Recommendation: Develop and adopt budgets that include reasonable estimates for revenues and appropriations and discontinue the practice of appropriating fund balance that is not needed to fund operations.

District Comment: The District budgets appropriately throughout the budget process in open session and reviews historical expenditure reports for the last three year prior years to adequately develops budget that ensures we are financially prepared to meet the planned and unplanned programmatic needs of our students and make payments to debt service when aid is not scheduled to flow from the state. To ensure fiscal integrity, we have the duty to plan for these unforeseen expenses that may occur during the course of the year. In addition, the district continues to pursue cost saving opportunities throughout the year, which successfully result in actual costs being less than budgeted for. Numerous contingencies occur during a fiscal year, which put strains on the District and could result in spikes on the tax levy. The District has been able to maintain the Tax Cap since the Tax Cap was instituted and has maintained financial stability by budgeting appropriately.

2. Audit Recommendation: Develop a plan to reduce the amount of surplus fund balance in the general fund to comply the statutory limit. Surplus funds can be used for: Reducing District property taxes. Funding one-time expenditures. Funding needed reserves. Paying Off Debt.

District Comment: After the 2014-15 school year, the District's reserves were exhausted or nonexistent. The Board of Education instituted a zero based budget approach coupled with a reduction of programming to become more fiscally stable. Over the course of last five years, the Board of Education's fiscal plan has enabled the District to establish a solid

financial platform. With the current, and for the foreseeable future, instability of the state's financial outlook, due to the health pandemic, the District anticipates a loss of 20% revenue in foundation and expense driven aids. With the current surplus of funds, the district is able to maintain the 2019-20 educational programs.

3. Audit Recommendation: Review and update the District's reserve plan, ensuring it includes long-term intentions for accumulation and use of reserve fund, analysis of existing reserve funds levels against the plan and , if necessary, make statutorily allowed transfers between reserve funds to better align reserves with long-term needs.

District Comment: The District will review its reserve plan with its financial advisor and make all necessary adjustments to its long-term intentions for the use of reserve funds. The District will also analyze current levels of reserve funds as they pertain to the reserve plan and if necessary make lawfully allowed transfers between reserves to meet long-term needs. With the current, and for the foreseeable future, instability of the state's financial outlook, due to the health pandemic, the District anticipates a loss of 20% revenue in foundation and expense driven aids. This situation, coupled with the history of the District's fiscal stress, leads the District to determine it is prudent and sound fiscal stewardship to the taxpayers to utilize accumulated reserves over the course of the next several years. Reserves will be accessed to offset the reductions in state aid, to manage potential retirements, unemployment claims, capital projects, increases to retirement costs, and in the maintenance of educational programs.

4. Audit Recommendation: Allocate interest earned on reserved money, proportionately, to each individual reserve fund.

District Comment: The District acknowledges the Comptroller's Office recommendation regarding the allocation of interest to reserves.

5. Audit Recommendation: Transfer funds that are improperly reported in the debt service fund to the general fund.

District Comment: The District recognizes that funds were not transferred from debt service in years when revenues were greater than anticipated. While the District recognizes the improper reporting of the transferring of debt service funds to the general fund, in this time of pandemic and great uncertainty of state aid and anticipated reductions, it is not only prudent, but also essential that the District remains as flexible and nimble as possible with the transferring of funds from one fund to another.

The Dalton-Nunda Central School District strives to deliver the best possible educational experience to *Every Student Everyday* while being fiscally responsible to our taxpayers. The District welcomes the recommendations and the positive feedback received in our meeting with the Principal and Associate Examiners.

Sincerely,

Thomas K. Kopp
Superintendent of Schools

Appendix B: 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 District officials and employees, reviewed Board minutes, resolutions, policies, and multiyear financial plan to gain an understanding of the budget process, financial management policies and procedures and the monitoring of fund balance and reserves.
- To assess budget reasonableness, we compared budget estimates to actual results for 2016-17 through 2018-19. We also compared the 2019- 20 adopted budget to determine whether any significant changes had been made to the District's budgeting practices.
- We analyzed fund balance for the general fund and calculated surplus fund balance as a percentage of the next year's appropriations to assess compliance with statute.
- We reviewed operating results and compared the results to the appropriated fund balance to determine whether appropriated fund balance was used as budgeted.
- We recalculated surplus fund balance as a percentage of the next year's appropriations after adding back unused appropriated fund balance and unused debt service funds.
- We analyzed the debt service fund balance and activity to determine amounts that accounted for the balance and whether the fund was used to make debt payments.
- We analyzed the fund balance for the capital projects fund to determine whether the funds were for ongoing/open capital projects.
- We analyzed reserves and related expenditures to determine whether they were properly established, used and funded and whether balances were reasonable.

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 must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the fiscal year. 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. The CAP should be posted to the District's website for public review.

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf

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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263196&issued=All

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?title=&body_value=&field_topics_target_id=263206&issued=All

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/sites/default/files/local-government/documents/pdf/2020-05/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

www.osc.state.ny.us/local-government/publications?title=&body_value=&field_topics_target_id=263211&issued=All

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

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

Contact

Office of the New York State Comptroller
Division of Local Government and School Accountability
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www.osc.state.ny.us/local-government

Local Government and School Accountability Help Line: (866) 321-8503

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