

# Town of Wolcott

## Financial Management

---

JUNE 2021

---



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

# Contents

---

- Report Highlights . . . . . 1**
  
- Financial Management. . . . . 2**
  - What Is Effective Financial Management?. . . . . 2
  - The Board Did Not Effectively Oversee the Town’s Financial Management. . . . . 3
  - The Board Did Not Ensure Taxpayer Equity . . . . . 4
  - The Board Adopted Unrealistic Budgets . . . . . 5
  - The Board Did Not Maintain a Reasonable Level of Fund Balance . . 7
  - The Board Did Not Receive Adequate Financial Reports . . . . . 9
  - The Board Did Not Adopt a Multiyear Financial and Capital Plan . . . 9
  - What Do We Recommend? . . . . . 10
  
- Appendix A – Response From Town Officials . . . . . 12**
  
- Appendix B – Audit Methodology and Standards . . . . . 13**
  
- Appendix C – Resources and Services. . . . . 15**

# Report Highlights

## Town of Wolcott

### Audit Objective

Determine whether the Town Board (Board) effectively managed the Town of Wolcott's (Town) financial condition.

### Key Findings

The Board did not effectively manage the Town's financial condition, did not have a clear understanding of the laws governing the finances of the general fund tax bases and did not have an understanding of the finances for the closed landfill. In addition, the Board:

- Did not treat taxpayers equitably when budgeting for and allocating certain revenues and expenditures in the town-wide (TW) and town-outside-village (TOV) general funds.
- Adopted unrealistic budgets and did not maintain reasonable levels of fund balance.
- Did not adopt a multiyear financial and capital plan or detailed reserve plan.

The Board's ability to effectively manage the Town's financial condition is further hampered by not requiring regular financial reporting.

### Key Recommendations

- Ensure taxpayer equity by budgeting and recording revenue and expenditures in the appropriate funds.
- Adopt budgets with realistic estimates.
- Establish a written policy governing the reasonable amount of fund balance to maintain and adopt a multiyear financial and capital plan including a formal detailed plan for reserves.

Town officials agreed with our findings and indicated they have begun to initiate corrective action.

### Background

The Town is located in Wayne County and includes the Villages of Wolcott and Red Creek.

The Town is governed by an elected Board composed of the Town Supervisor (Supervisor) and four Board members. The Board is responsible for the general management and control of financial operations, including adopting and monitoring the annual budget.

The Supervisor is the chief fiscal officer and budget officer and is responsible for the Town's day-to-day financial activities, including maintaining accounting records and providing financial reports to the Board. A clerk assists the Supervisor in performing these financial duties.

#### Quick Facts

2019 Expenditures	\$1,832,738
Officials and Employees	22
Population	4,453

### Audit Period

January 1, 2016 – December 31, 2019

# Financial Management

---

## What Is Effective Financial Management?

The board is responsible for making financial decisions that are in the best interest of the town and its taxpayers. The ability to make sound financial decisions starts with having an understanding of the laws that govern the town's financial framework, knowledge of the town's financial history, accurate financial information and sound budgeting practices. Without understanding the requirements of laws governing the town's finances and understanding the history of material financial transactions, there is an increased risk of errors leading to inaccurate financial information and ineffective financial decisions.

Sound budgeting helps ensure that budgets include realistic estimates of revenues, expenditures and fund balance available to appropriate as a funding source, based on historical or known trends and the accounting basis used in town budgets and financial records. By appropriating fund balance in the adopted budget, the board plans for operating deficits equal to the amounts appropriated to decrease unneeded fund balance and reduce the real property tax levy (RPTL). The estimation of fund balance is an integral part of the budget process because it helps the board identify the amounts of fund balance available to be appropriated in the budget. Once the budget is adopted, the board should monitor year-to-date actual revenues and expenditures to determine if significant variances exist with budget estimates.

The board may retain a reasonable portion of fund balance for unforeseen circumstances and to provide cash flow to compensate for timing differences between revenues and expenditures. If the amount retained is too low, the town may not have a sufficient financial cushion for emergencies. The board should establish written policies governing how much fund balance<sup>1</sup> should be reasonably maintained. Accurate budgeting and sound fund balance management help ensure that the RPTL is not higher than necessary.

The board can also legally reserve portions of fund balance to finance future costs for a variety of purposes such as capital projects or large equipment purchases. The board should adopt a reserve plan that clearly communicates the purpose and intent for establishing each reserve fund, the manner in which the board will fund and maintain each reserve, the optimal or targeted funding levels and the conditions under which reserves will be used or replenished. The board should also adopt multiyear financial and capital plans for a three- to five-year period. The plans help the board assess long-term needs and alternative approaches to financial issues, such as accumulating fund balance, obtaining financing or

---

<sup>1</sup> The fund balance allowed to be retained 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>

---

using surplus funds to finance annual operations. These plans and policies are an important planning tool for the board and an effective means of communicating the board's goals and priorities to taxpayers.

Town-wide (TW) funds are used for the benefit of residents of the entire town, including the village. Town-outside-village (TOV) funds are used only for the benefit of residents in the portion of the town that lies outside of the village. The board should ensure separate TW and TOV funds are maintained to account for transactions that are legally required to be included in those respective funds in order to achieve taxpayer equity and have a true picture of each fund's financial condition. Accounting for transactions in the correct fund ensures that all taxpayers are treated equitably, have the benefit of all resources due them and pay only those real property taxes required of them.

### **The Board Did Not Effectively Oversee the Town's Financial Management**

The Board did not effectively oversee the Town's finances. The Board did not have a clear understanding of the laws governing the finances of the TW and TOV general fund tax bases which resulted in the Board shifting revenues and expenditures to tax bases that were not permitted by law.<sup>2</sup> The Board also does not have an understanding of the finances for the closed landfill. A liability has not been established for future monitoring costs. In addition, a portion of the funds accumulated in the TOV general fund may be the result of landfill operations which are a TW general fund responsibility.

While the Supervisor reported TW and TOV general fund balances in the Town's annual update document each year during our audit period, the long history of budgeting and recording transactions in the wrong funds makes assessing the true financial condition of either fund impractical. Moreover, even if Town officials had accurately budgeted and recorded these transactions, the Board's budget estimates have been inaccurate in total. The Board's ability to effectively manage the Town's financial condition is further hampered by not requiring regular financial reporting and multiyear operational and capital planning.

---

The Board did not have a clear understanding of the laws governing the finances of the TW and TOV general fund tax bases...

---

---

<sup>2</sup> All expenditures are TW unless specifically authorized by law to be charged to the TOV area.

---

## The Board Did Not Ensure Taxpayer Equity

Assessing the financial condition of the TW and TOV general funds is complicated by numerous errors of recording transactions in improper operating funds and by the Board not availing itself of proper budgeting techniques to achieve its goals.

A significant issue prohibiting the true assessment of the financial condition of the TW and TOV general funds is the confused financial relationship with the Town's closed landfill. The financial activity associated with a landfill should be recorded in the TW general fund. However, Town officials do not have complete knowledge of the landfill's financial activity and what is known shows an inconsistent treatment of the financial activity.

At the end of 2019, the recorded TOV general fund surplus fund balance totaled \$1.4 million. Town officials told us that the majority of this fund balance was received when the Town's landfill was closed years ago. We reviewed available landfill documentation and found that in 1994 the Board established a reserve to cover the costs of landfill closure and monitoring, not to exceed \$500,000. Current Town officials were not aware of the establishment of this reserve and were unsure whether the initial reserve was spent or if they should currently have a reserve for these funds. Prior to 2016, landfill monitoring costs were recorded in the TW general fund even though the landfill funds believed to be related to the closure were maintained in the TOV fund. Since that time, these expenditures, totaling \$37,600, have been recorded in the TOV general fund. In addition, the Board decided to move a portion of revenues and expenditures from the TW to TOV general fund because the TOV general fund had more fund balance and revenue sources. However, the Board has little discretion in determining whether transactions are budgeted and accounted for as TOV activities.

For example, for the period 2016 through 2018, revenues for Justice Court fines and fees, grants and some mortgage tax totaling \$154,425 and expenditures including those for the Justice Court, Town Hall and highway garage totaling \$362,718 were incorrectly recorded in the TOV general fund. As a result, the TOV fund accounted for net total expenditures of \$208,293 that should have been recorded in the TW general fund. In 2019 this practice resulted in additional net costs of \$89,798 to the TOV fund. The 2020 adopted budget continues the practice.

Further, Town officials have not reported, or calculated, a landfill post-closure liability to account for the required 30-year post-closure monitoring costs. The Town first contracted for landfill monitoring in 2005. Therefore, it is estimated that monitoring will be required for another 15 years and could have a significant impact on the TW general fund.

---

A significant issue prohibiting the true assessment of the financial condition of the TW and TOV general funds is the confused financial relationship with the Town's closed landfill.

---

---

...Town officials have not reported, or calculated, a landfill post-closure liability to account for the required 30-year post-closure monitoring costs.

---

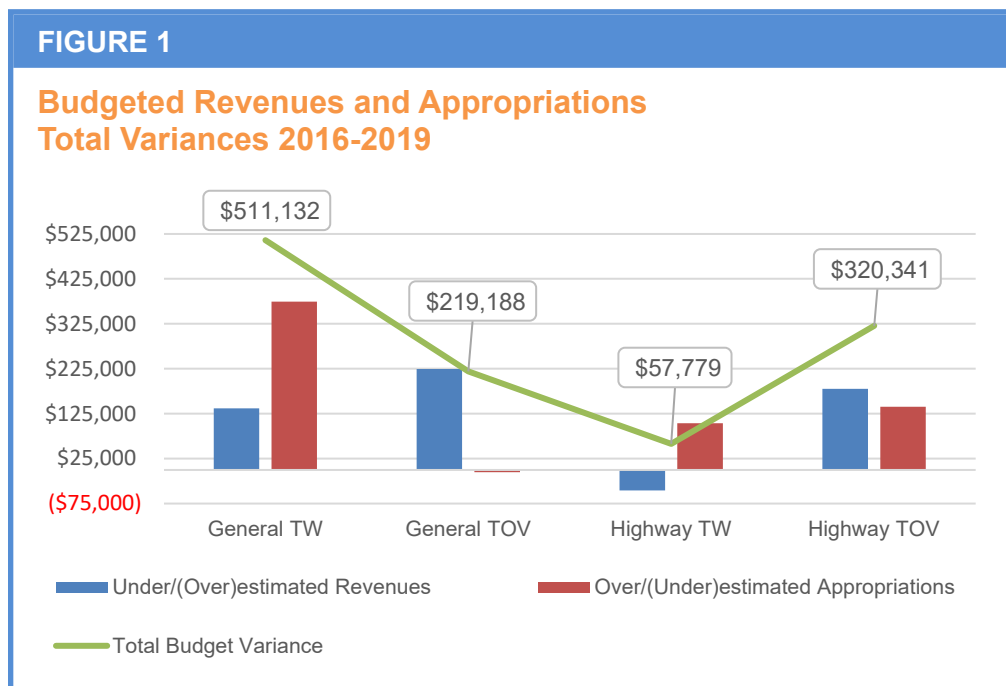
Because certain revenues and expenditures were improperly allocated, Town residents were not treated equitably. Further, these actions have resulted in an inaccurate depiction of the actual financial condition of certain Town operating funds and may leave the Town unprepared to meet future obligations.

### The Board Adopted Unrealistic Budgets

We compared appropriations, estimated revenues and appropriated fund balance with actual operating results for 2016 through 2019. We found that the Board’s adopted budgets for the TW and TOV general and highway funds were unrealistic because they did not contain accurate estimates or accounted for the estimates in the incorrect fund.

General Funds – The Board generally underestimated revenues and overestimated appropriations in both the TW and TOV general funds during 2016-2019. Total budget variances were \$511,132 in the TW general fund and \$219,188 in the TOV general fund (Figure 1).

In the TW general fund, the majority of the revenue variance in 2016 and 2017 was for unbudgeted mortgage tax, which totaled \$66,165 and was more than 90 percent of the TW general fund revenue variance these years.



In the TW general fund, the majority of the revenue variance in 2016 and 2017 was for unbudgeted mortgage tax, which totaled \$66,165 and was more than 90 percent of the TW general fund revenue variance those years. These variances occurred because mortgage tax was included in the TOV general fund budget. The Board removed mortgage tax from the 2018 TOV general fund budget and

---

budgeted for it in the TW general fund as required. In 2018 the revenue variance was due to a one-time revenue of \$49,900.

The most significant TW general fund appropriation variances were for unallocated and workers' compensation insurance (\$52,922, 34 percent), garage contractual (\$38,854, 59 percent), refuse and garbage (\$65,812, 78 percent) and assessment (\$26,642, 14 percent). The Board reduced estimates in the 2019 budget to more reasonable levels based on prior year actual amounts resulting in improved budget variances.

The TOV general fund revenue variance was due mainly to sales tax revenue, which was underestimated by \$223,507 (48 percent) in the four years. The budget estimate was increased \$35,000 in the 2017 budget and remained at that level until the Board increased the estimate by \$20,000 in the 2020 budget.

The total expenditure variances in the TOV general fund were reasonable in 2016 and 2017. The larger variance in 2018 was primarily due to the increased allocation of expenditures to the TOV instead of TW, such as building and highway garage expenditures and insurance. The 2019 budget included estimates for highway garage expenditures and additional expenditures allocated to the TOV fund but still did not include estimates for building expenditures.

Additionally, for both 2017 and 2018, the Board appropriated more fund balance in the adopted TW general fund budgets than was available by \$111,726 and \$105,457, respectively. This occurred because the Supervisor did not prepare fund balance estimates during the budget process and the informal estimate the Supervisor's clerk provided was a combined estimate for the TW and TOV general funds. The Board reduced appropriated fund balance to \$1 in the TW general fund in the 2019 budget after this was brought to their attention by the outside auditor.

Highway Funds – The Board both underestimated and overestimated revenues and appropriations in the TW and TOV highway funds from 2016 through 2019, but usually the variances for underestimated revenues and overestimated appropriations were larger. Total budget variances were \$57,779 in the TW highway fund and \$320,341 in the TOV highway fund (Figure 1).

In the TW highway fund, the most significant revenue variance was for transportation services for other governments by a total of \$84,089, 16 percent. The most significant TW highway expenditure variances were for snow removal totaling \$266,834, 27 percent.

In the TOV highway fund, the most significant revenue variance was State aid (CHIPS)<sup>3</sup> by a total of \$146,909, 42 percent for 2016 through 2018. The Board

---

The TOV general fund revenue variance was due mainly to sales tax revenue, which was underestimated by \$223,507 (48 percent) in the four years.

---

---

3 Consolidated Local Street and Highway Improvement Program

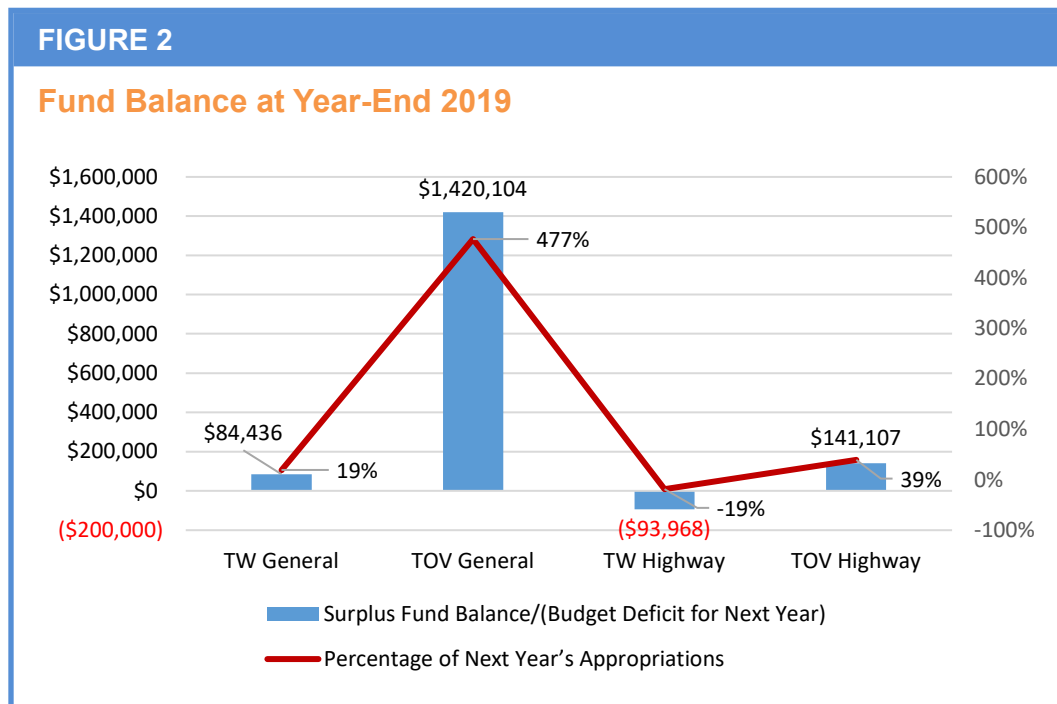


increased the budgeted amount in 2019. TOV highway expenditure variances were generally spread throughout the line items.

### The Board Did Not Maintain a Reasonable Level of Fund Balance

Fund balance remained at unreasonably high levels in both the general and highway TOV funds and declined in the general and highway TW funds from 2016 through 2019 because the Board adopted unrealistic budgets, did not adequately address long-term landfill monitoring costs and did not establish a written policy governing the reasonable level of fund balance to be maintained.

TOV General and Highway Funds – At the end of 2019, the recorded TOV general fund surplus fund balance totaled \$1.4 million, 477 percent of 2020 appropriations (Figure 2). Because of the uncertainty of the origin of these funds and the misallocation of certain revenues and expenditures, the fund’s true financial condition cannot be determined until the uncertainties are resolved.



Town officials maintained a high level of surplus fund balance through the end of 2019 without clarity on any potential restrictions or future landfill monitoring costs. If funds are not required to be restricted, the Town may be overtaxing residents. Because there was no TOV general fund tax levy in 2016 through 2019, the Board could have allocated additional sales tax to the TOV highway fund to reduce that fund’s tax levy. If both the TOV general and highway fund tax levies

---

are eliminated, the Board can allocate sales tax to the TW fund or reduce County taxes. However, if funds should be restricted for future landfill monitoring and remediation costs, without proper restrictions on the use of that cash, the Town risks using those funds inappropriately.

Surplus fund balance in the TOV highway fund totaled \$241,669, or 59 percent of 2019 appropriations, as of December 31, 2018. At the end of 2019 surplus funds were reduced to 39 percent of 2020 appropriations by restricting funds for capital and repair reserves. Given the lack of a fund balance policy establishing and justifying a reasonable level to be maintained, it is unclear why this level of fund balance is necessary.

Adopting budgets with conservative and inaccurate estimates each year, while also appropriating fund balance that will not be used, is misleading to taxpayers and will continue to generate additional surplus fund balances. For example, all of the \$167,000 appropriated fund balance in the TOV highway fund went unused.

TW General and Highway Funds – The TW general fund was able to retain some fund balance despite the appropriation of unavailable fund balance due to budget variances. At the end of 2019, surplus fund balance totaled \$84,436, 19 percent of 2020 appropriations. However, because of the improper allocation of revenues and expenditures in the TW and TOV general funds, a net amount of at least \$298,000 for the years 2016 through 2019, the TW general fund is in worse financial condition than it would appear because that amount is owed to the TOV general fund.

Based on our analysis of the 2020 adopted budget, the Board budgeted similarly to 2019. However, the Board appropriated fund balance in the TW general fund, so it will likely decline.

In the TW highway fund, surplus fund balance declined to \$31,772 at the end of 2018, 7 percent of 2019 appropriations. The Board appropriated \$120,782 in TW highway fund balance in its 2020 budget, which was more than the \$26,814 available at the end of 2019, resulting in a deficit unrestricted, unappropriated fund balance of \$93,968 at December 31, 2019. If spending is consistent with prior years, the fund will end 2020 with an unrestricted deficit.

Although the TW general fund could provide support to the TW highway fund, it does not have sufficient funds to cover this potential deficit. To ensure the TW funds improve, the Board needs to accurately budget revenues and expenditures and closely monitor the actual results against the amounts budgeted. If the Board continues to appropriate fund balance in future budgets, it will need to monitor the amount so that fund balance is not exhausted.

It is neither prudent nor equitable to maintain excessive fund balance levels, as funds that could benefit the Town are not being used, thereby placing an

---

Adopting budgets with conservative and inaccurate estimates each year, while also appropriating fund balance that will not be used, is misleading to taxpayers...

---

---

unnecessary burden on current taxpayers. Once Town officials address the fund inequities, unrecorded landfill liability and uncertainties regarding the origin of certain fund balance, they should have a better picture of which funds may have surplus fund balances that should be addressed.

### **The Board Did Not Receive Adequate Financial Reports**

Although the Board obtained an outside auditor to conduct an annual audit and prepare the annual financial report, it did not receive interim financial reports such as a budget-to-actual report and, therefore, was unable to monitor the results of operations against the budget throughout the year. The Supervisor provided the Board with a monthly report of total monthly receipts and disbursements by line item and cash balances. However, the Board did not receive information by fund. Instead, the report further confused tax base equity issues by combining TW and TOV general and TW and TOV highway funds. Board members told us that they relied on the Supervisor's clerk to handle the Town's finances. However, the Supervisor's clerk told us that she did not regularly generate budget-to-actual reports for her own review.

### **The Board Did Not Adopt a Multiyear Financial and Capital Plan**

The Board did not develop or adopt a comprehensive multiyear financial and capital plan, including a detailed plan for reserves. These documents are important as declining TW fund balance levels require more planning and consideration. In addition, such planning takes on added importance when a municipality has a landfill that has been closed. The landfill must be properly closed and contained (or "capped") to prevent waste from migrating and reduce the potential for contaminants to seep into the groundwater. In addition, the site needs to be monitored and maintained on an ongoing basis: leachate (liquid draining from the landfill) needs to be monitored, collected and disposed of, and the landfill cover soil needs to be repaired and maintained. Many of these post-closure costs continue for decades with no new revenues to offset them. It is critical that local governments recognize these future costs, record the estimated liability and plan for them.

Additionally, Town officials told us that they anticipate continued costs for repairs and maintenance due to lakeshore flooding and will soon need new highway equipment and capital improvements to Town buildings, such as new roofs and siding. Although the Town maintains three TW general and highway capital reserves with balances totaling \$206,878 at the end of 2018, Town officials did not develop a detailed reserve plan that included the projected use and need for each reserve or the desired funding levels and the justification for maintaining each reserve balance.

---

Although the Board obtained an outside auditor to conduct an annual audit and prepare the annual financial report, it did not receive interim financial reports such as a budget-to-actual report and, therefore, was unable to monitor the results of operations against the budget throughout the year.

---

---

The lack of comprehensive long-term plans, including a plan for the funding and use of reserves, inhibits the Board's ability to effectively manage finances and address needs without overburdening taxpayers.

## **What Do We Recommend?**

The Board should:

1. Develop and adopt budgets that include realistic estimates for revenues and expenditures, and which appropriate a reasonable and necessary amount of fund balance.
2. Ensure taxpayer equity by budgeting and recording revenue and expenditures in the appropriate funds.
3. Ensure the Supervisor corrects the accounting records in the TW and TOV general funds to properly reflect the improper allocation of revenues and expenditures.
4. Develop a plan to repay the TOV funds for TW amounts improperly recorded to the fund.
5. Require the Supervisor provide budget-to-actual reports so it can monitor the results of operations against the adopted budget.
6. Ensure the Supervisor provides the Board with estimates of fund balance during the budget process.
7. Adopt policies for budgeting and the amount of surplus fund balance that should be reasonably maintained in each operating fund. Implement a plan to reduce or improve surplus funds to these reasonable levels.
8. Use any surplus funds as a financing source for:
  - a. Funding one-time expenditures,
  - b. Funding needed reserves,
  - c. Paying down any debt, and
  - d. Reducing real property taxes, including county taxes in the TOV area.
9. Determine the liability for landfill monitoring and whether funds should be restricted for landfill monitoring and potential remediation costs.

- 
10. Develop and adopt a comprehensive multiyear financial and capital plan and a detailed plan for reserves.
  11. Pursue and attend training opportunities.

# Appendix A: Response From Town Officials



## Town of Wolcott

6070 Lake Avenue ▪ Wolcott, New York 14590  
Phone: 315-594-9431 ▪ Fax: 315-594-6572 ▪ TDD #1-800-662-1220

Lynn Chatfield  
**SUPERVISOR**  
315-594-6012  
eastportbay@yahoo.com

Jessica Freer  
**TOWN CLERK**  
315-594-9431  
wolcotttownclerk@rochester.rr.com

Zachary Decker  
**HIGHWAY SUPERINTENDENT**  
315-594-2214  
towhighway@yahoo.com

Donald Camp  
**CODE ENFORCEMENT OFFICER**  
315-594-6364  
wolcottcodes@rochester.rr.com

April 22, 2021

Office of the New York State Comptroller  
110 State Street  
Albany, NY 12236

RE: Town of Wolcott  
Preliminary Draft Audit Response

To Whom It May Concern:

The members of the Wolcott Town Board have reviewed your preliminary Audit report.

The Board has already implemented some of the recommendations in your report. We will continue to review our policies, and work toward addressing your concerns.

We look forward to your final Audit report.

Sincerely,

Lynn Chatfield  
Town Supervisor

Town of Wolcott is an equal opportunity employer and provider.

## 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 Town officials and employees and reviewed Board minutes and policies to gain an understanding of the budget process, financial planning and management of fund balance.
- To assess budget reasonableness and identify which categories contributed the most to budget variances, we compared detailed budget estimates to actual results for 2016 through 2019 for the TW and TOV general and highway funds. We also reviewed the 2020 adopted budget to determine whether trends in the Town's budgeting practices continued. We discussed significant and recurring variances with Town officials.
- We reviewed TW and TOV revenues and expenditures to determine if they were recorded in the appropriate fund.
- We reviewed operating results for the TW and TOV general and highway funds and compared the results to the appropriated fund balance to determine whether appropriated fund balance was used as budgeted.
- We compared appropriated fund balance to the amount of fund balance remaining at year-end to determine if sufficient funds were available to be appropriated in the next year's budget.
- We analyzed fund balance, including reserve balances, for the TW and TOV general and highway funds and calculated surplus fund balance as a percentage of next year's appropriations to help evaluate the reasonableness of the amount maintained.
- We reviewed the Supervisor's monthly financial report to the Board to determine if it was adequate and timely.
- We reviewed and totaled the Board-approved budget transfers that occurred after year-end.
- 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 GAGAS (generally accepted government auditing standards). 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.

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 Clerk's office.



## Appendix C: Resources and Services

---

### **Regional Office Directory**

<https://www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf>

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

<https://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](http://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

<https://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](http://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

<https://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](http://www.osc.state.ny.us/local-government/required-reporting)

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

<https://www.osc.state.ny.us/local-government/publications>

### **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](http://www.osc.state.ny.us/local-government/academy)

## Contact

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

Tel: (518) 474-4037 • Fax: (518) 486-6479 • Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)

[www.osc.state.ny.us/local-government](http://www.osc.state.ny.us/local-government)

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

---

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

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

Tel (585) 454-2460 • Fax (585) 454-3545 • Email: [Muni-Rochester@osc.ny.gov](mailto:Muni-Rochester@osc.ny.gov)

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



Like us on Facebook at [facebook.com/nyscomptroller](https://facebook.com/nyscomptroller)

Follow us on Twitter [@nyscomptroller](https://twitter.com/nyscomptroller)