

# Town of Yorkshire

## Financial Management

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NOVEMBER 2021

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

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# Report Highlights

## Town of Yorkshire

### Audit Objective

Determine whether the Town of Yorkshire (Town) Board (Board) and officials adopted realistic budgets, maintained reasonable levels of fund balance and properly planned for equipment replacement.

### Key Findings

The Board and officials did not develop and adopt realistic budgets, maintain reasonable levels of fund balance or properly plan for equipment replacement.

The Board:

- Consistently overestimated appropriations and underestimated revenues. As a result, unrestricted fund balance in the four major operating funds increased by \$811,100 (67 percent) in the past four years to more than \$2 million as of December 31, 2020.
- Did not establish and adopt the following comprehensive written plans or policies:
  - Multiyear Financial Plan,
  - Capital Plan,
  - Fund Balance Policy, or
  - Reserve policies.

### Key Recommendations

- Adopt annual budgets that contain more reasonable estimates for appropriations and revenues.
- Develop and adopt a comprehensive, written, multiyear financial and capital plan and written fund balance and reserve policies.

Except as indicated in Appendix A, Town officials generally agreed with our findings and recommendations and indicated that they plan to take corrective action. Appendix B includes our comments on issues raised in the Town's response.

### Background

The Town is located in Cattaraugus County and includes the Village of Delevan. The Town is governed by an elected five-member Board including the Town Supervisor (Supervisor). The Board is responsible for general oversight and management of operations, including overseeing the Town's finances.

The Supervisor is the chief financial officer and budget officer. The Board-appointed bookkeeper assists the Supervisor by maintaining accounting records, generating financial reports and developing the budget. The Town's four main operating funds are: the general town-wide, general town-outside-village, highway town-wide and highway town-outside-village. The Town also has three special district funds for water, lighting and fire protection.

#### Quick Facts

##### 2020 Appropriations:

General Town-Wide	\$436,700
General Town-Outside-Village	\$25,700
Highway Town-Wide	\$450,700
Highway Town-Outside-Village	\$473,200
Population	3,900

### Audit Period

January 1, 2017 – April 6, 2021

# Financial Management

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## What is Proper Financial Management?

A town's financial condition is a primary factor in determining its ability to continue providing services to residents. A board is responsible for adopting realistic budgets based on historical trends and other known factors to help ensure that recurring revenues finance recurring expenditures and a reasonable amount of fund balance is maintained to help cover unforeseen expenditures and maintain cash flow. A town with sound financial health can maintain sufficient cash flow to pay bills and other obligations when they become due without relying on other resources, such as one-time revenues or fund balance.

A reasonable, stable fund balance is one element of effective long-range planning. If the amount retained is too high, the board might be imposing more taxes than necessary to provide services. A board can legally set aside, or reserve, a portion of fund balance to finance future costs for specific purposes (e.g., capital improvements or vehicle replacements). Adopting written policies that address the appropriate levels of fund balances and reserves to be maintained provides the board with guidelines to use during the budget process, and helps ensure fund balance is properly managed. Also, adopting written multiyear financial and capital plans enables officials to identify developing revenue and expenditure trends, establish long-term priorities and goals, and consider the impact of current budgeting decisions on future fiscal years' fund balance.

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...[T]he Board has consistently underestimated revenues and overestimated appropriations.

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## The Board Adopted Unrealistic Budgets and Did Not Properly Manage Fund Balance

The Town has seven operating funds: general town-wide, general town-outside village, highway town-wide, highway town-outside village, water, street lighting and fire protection. We evaluated the financial condition of the four main operating funds: the general town-wide, general town-outside-village, highway town-wide and highway town-outside-village. We found that the Board has consistently underestimated revenues and overestimated appropriations. We compared estimated revenues and appropriations to actual revenues and expenditures for the four fiscal years 2017 through 2020. During that period, the four main operating funds generated operating surpluses totaling \$837,000. The general town-wide and the highway town-outside-village accounted for over \$553,600 (66 percent) of the operating surpluses.

General Town-Wide – The fund's annual operating surpluses is mostly attributed to overestimated appropriations (Figure 1).

**Figure 1: General Town-Wide – Budget to Actual and Operating Results**

	2017	2018	2019	2020	Total
<b>Revenues:</b>					
Estimated	\$461,900	\$458,800	\$454,800	\$436,700	<b>\$1,812,200</b>
Actual	496,000	497,600	480,000	452,300	<b>1,925,900</b>
<b>Total Underestimated</b>	<b>\$34,100</b>	<b>\$38,800</b>	<b>\$25,200</b>	<b>\$15,600</b>	<b>\$113,700</b>
Percentage Underestimated	7%	8%	5%	3%	<b>6%</b>
<b>Appropriations/Expenditures:</b>					
Budgeted	\$461,900	\$458,800	\$493,600	\$436,700	<b>\$1,851,000</b>
Actual	531,300	388,800	432,200	327,600	<b>1,679,900</b>
<b>Total (Under) Overestimated</b>	<b>(\$69,400)</b>	<b>\$70,000</b>	<b>\$61,400</b>	<b>\$109,100</b>	<b>\$171,100</b>
Percentage (Under) Overestimated	(13%)	18%	14%	33%	<b>10%</b>
Operating Surplus (Deficit)	(\$35,300)	\$108,800	\$47,800	\$124,700	<b>\$246,000</b>

Some examples of overestimated appropriations included:

- Highway Garage Contractual – The total budgeted for the four-year period was \$88,700 with actual expenditures of \$50,400, resulting in a variance of \$38,300 (43 percent).
  - According to the Supervisor, the highway garage contractual appropriation was for supplies and that actual expenditures depend on the actual supplies needed for the year. For example, safety clothing was budgeted for all positions, but some positions remained unfilled.
- Health Insurance – The total budgeted for the four-year period was \$61,800 with actual expenditures of \$31,900, resulting in a variance of \$29,900 (48 percent).
  - According to the Supervisor, the health insurance variance occurred because the Town is obligated to provide family health insurance for employees and, therefore, officials budget for family premium coverage for all employees regardless of marital status or if an employee opts out of health care coverage. Because officials do not know what options employees will take they budget the higher health insurance cost.

However, when preparing the budget, officials should consider all known factors including prior year expenditure trends.

The revenue estimates for the general town-wide fund were reasonable, with the exception of mortgage taxes, which were underestimated by \$18,600 in 2017, \$13,400 in 2018 and \$10,000 in 2020 (overestimated by \$1,900 in 2019). The Supervisor told us that the amount received depends on the number and value of properties that are sold during year, and this is difficult to estimate with accuracy.

However, this revenue has been consistently underestimated; although the four-year average was \$28,600, estimates have been \$22,000 or less.

Highway Town-Outside-Village – This fund had annual operating surpluses mostly because of underestimated revenues (Figure 2).

**Figure 2: Highway Town-Outside-Village – Budget to Actual and Operating Results**

	2017	2018	2019	2020	Total
<b>Revenues:</b>					
Estimated	\$520,800	\$520,200	\$500,100	\$473,200	<b>\$2,014,300</b>
Actual	546,100	582,600	593,500	540,800	<b>2,263,000</b>
<b>Total Underestimated</b>	<b>\$25,300</b>	<b>\$62,400</b>	<b>\$93,400</b>	<b>\$67,600</b>	<b>\$248,700</b>
Percentage Underestimated	5%	11%	16%	13%	<b>11%</b>
<b>Appropriations/Expenditures:</b>					
Budgeted	\$535,800	\$522,300	\$504,200	\$473,200	<b>\$2,035,500</b>
Actual	502,300	474,600	513,600	464,800	<b>1,955,300</b>
<b>Total (Under) Overestimated</b>	<b>\$33,500</b>	<b>\$47,700</b>	<b>(\$9,400)</b>	<b>\$8,400</b>	<b>\$80,200</b>
Percentage (Under) Overestimated	7%	10%	(2%)	2%	<b>4%</b>
Operating Surplus (Deficit)	\$43,800	\$108,000	\$79,900	\$76,000	<b>\$307,700</b>

We reviewed the estimated revenues and the actual revenues for the four-year period and found that approximately 80 percent of the fund’s revenues were from sales tax. The Town has consistently received more sales tax each year than the prior year. However, officials have underestimated this revenue in each of the four years (see Figure 3).

**Figure 3: Sales Tax Revenue Variances**

	2017	2018	2019	2020	Total
<b>Sales Tax:</b>					
Estimated	\$366,700	\$366,000	\$366,000	\$373,200	<b>\$1,471,900</b>
Actual	391,900	428,400	459,300	467,600	<b>1,747,200</b>
<b>Total Underestimated</b>	<b>\$25,200</b>	<b>\$62,400</b>	<b>\$93,300</b>	<b>\$94,400</b>	<b>\$275,300</b>
Percentage Underestimated	6%	15%	20%	20%	<b>16%</b>

General Town-Outside-Village – While this fund had the lowest dollar amount of variances and operating surpluses, it had the largest percentage variance, (20 percent overestimated appropriations and 20 percent underestimated revenue). The largest variance was with building permit revenues. Officials budgeted an average of \$1,800 in each of the four years and actual revenues have averaged approximately \$6,000. Total estimated revenue for the four years reviewed was \$7,500 and actual revenue totaled \$24,600 (70 percent underestimated).

Highway Town-Wide – This fund had annual operating surpluses mostly because of overestimated appropriations (Figure 4).

**Figure 4: Highway Town-Wide – Budget to Actual and Operating Results**

	2017	2018	2019	2020	Total
<b>Revenues:</b>					
Estimated	\$445,500	\$409,300	\$437,900	\$450,700	<b>\$1,743,400</b>
Actual	465,800	419,400	467,700	471,800	<b>1,824,700</b>
<b>Total Underestimated</b>	<b>\$20,300</b>	<b>\$10,100</b>	<b>\$29,800</b>	<b>\$21,100</b>	<b>\$81,300</b>
Percentage Underestimated	4%	2%	6%	4%	<b>4%</b>
<b>Appropriations/Expenditures:</b>					
Budgeted	\$526,100	\$428,000	\$451,900	\$432,700	<b>\$1,838,700</b>
Actual	467,800	386,500	394,500	310,500	<b>1,559,300</b>
<b>Total Overestimated</b>	<b>\$58,300</b>	<b>\$41,500</b>	<b>\$57,400</b>	<b>\$122,200</b>	<b>\$279,400</b>
Percentage Overestimated	13%	11%	15%	39%	<b>18%</b>
Operating Surplus (Deficit)	(\$2,000)	\$32,900	\$73,200	\$161,300	<b>\$265,400</b>

We reviewed the budget estimates and found that officials consistently overestimated the following appropriations:

- Machine Operator Wages – Total appropriations for the four years were \$133,900 and actual expenditures were \$71,500, resulting in a variance of \$62,400 (87 percent). Officials consistently budgeted more than \$33,000 each year although actual expenditures were never greater than \$20,000 in a year (Expenditures were approximately \$20,000 in both 2017 and 2018, and approximately \$16,000 in 2019 and 2020).
- Snow Removal Wages – Total appropriations for the four years were \$397,300 and actual expenditures were \$314,500, resulting in a variance of \$82,800 (26 percent). The annual appropriation averaged \$99,300, while expenditures ranged from approximately \$95,000 in 2018 to \$61,000 in 2020, a four-year average of \$78,600.
- Other budget lines that were overestimated included snow contractual by a total of \$31,600 (9 percent) and health insurance by a total of \$23,100 (21 percent) over the four-year period.

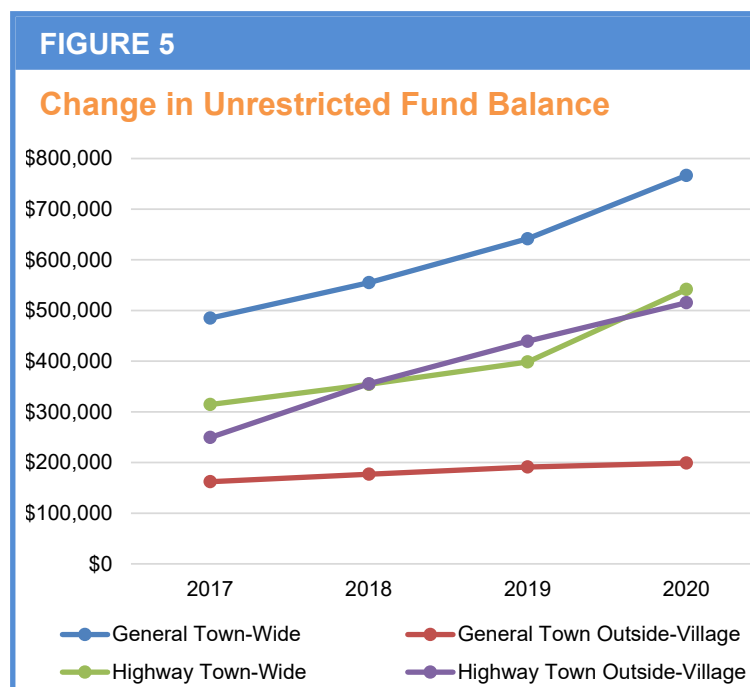
The Supervisor told us that the variance in the wages lines was due to positions not filled immediately when employees separated from the Town. The last vacant position was filled recently. Therefore, she did not expect the variance in the coming year. In addition, the Supervisor told us the Board budgets for the worst for the snow removal wages line, as the Board would rather overestimate the appropriations than run out of money.

Revenues for the highway town-wide fund were reasonably estimated for the four years, with the exception of estimated revenue for sale of equipment, which was underestimated by \$47,800 (49 percent) over the four-year period. (This was 60 percent of the total underestimated revenue in this fund.) Estimated revenues were \$49,100 and actual revenues were \$96,900. The Highway Superintendent told us the sale price of equipment can change significantly during the long process of acquiring new equipment while the old equipment continues to be used. Therefore, it is difficult to make an accurate estimate for budgeting purposes.

The Supervisor told us that the Town takes a conservative approach to budgeting for revenues and appropriations which helps ensure a lesser financial impact when revenue estimates are not met, and some expenditures are more than anticipated. While a conservative approach to budgeting is understandable, when a board consistently and significantly underestimates revenues and/or overestimates appropriations each year, it results in taxpayers paying more than what is necessary for services. In addition, the Town can use fund balance for unanticipated expenditures and reserves in accordance with applicable statutes, discussed in more detail below.

Because the Board and officials consistently underestimated revenues and overestimated appropriations, the four main operating funds have generated annual operating surpluses, except for one year in one fund.

These operating surpluses have increased unrestricted fund balance by \$811,100 (67 percent) in the past four years from approximately \$1.2 million as of December 31, 2017 to more than \$2 million as of December 31, 2020 (Figure 5).



...[W]hen a board consistently and significantly underestimates revenues and/or overestimates appropriations each year, it results in taxpayers paying more than what is necessary for services.



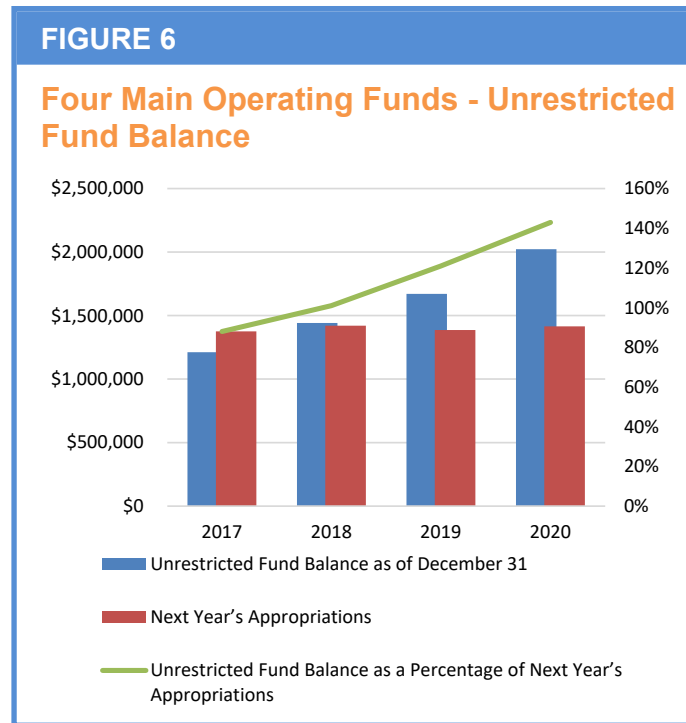
However, over the same time period, the Board only used \$61,700 of fund balance to finance operations. As a result, unrestricted fund balance as percentage of the next year's budget has increased from 88 percent in 2017 to 143 percent in 2020 (Figure 6).

While unrestricted fund balance has increased significantly over the past four years, the tax levy for the main operating funds has increased by \$52,100 (7 percent). This is excluding the highway town-outside-village fund for which expenditures are financed primarily by sales tax revenues.

Board members had conflicting opinions regarding the Town's budgeting practices. One Board member told us she did not agree with the Town's practices of overestimating expenditures and underestimating revenues, resulting in higher taxes than necessary. However, the Board member told us other members did not agree and, therefore, these budgetary practices have continued. Another Board member told us he does not have concerns with the budgeting practices and fund balance levels and indicated that the Board's budgeting practices have kept taxes low, below the tax cap, and the Board is currently working on establishing reserves. Another Board member told us he was newer to the Board and not knowledgeable enough to comment. The last Board member did not respond to our inquiries.

The Supervisor told us that when she took office the Town was in poor financial condition and the Board has budgeted conservatively, which has resulted in unrestricted fund balance increasing. We also reviewed the 2021 budget and found that these budgeting practices have continued. Therefore, the Town's unrestricted fund balance will continue to increase and be excessive.

Although the Town has accumulated over \$2 million in unrestricted fund balance, the Board has only established one reserve. The Board established a capital reserve in the highway town-wide fund, which is funded through an



...[T]he Town has accumulated over \$2 million in unrestricted fund balance....

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annual budget appropriation. As of December 31, 2020, this reserve's balance was approximately \$60,500. Maintaining a reasonable amount of unrestricted fund balance within the operating funds provides a cushion for unforeseen expenditures or revenue shortfalls. However, establishing reserve funds provide a more transparent mechanism for legally saving money to finance future infrastructure, equipment or other improvements and helps to clearly demonstrate to the Town's residents and taxpayers the Board's plan for accumulated fund balance.

### **The Board Did Not Establish a Comprehensive Written Multiyear Financial and Capital Plan or Fund Balance or Reserve Policies**

The Board did not develop or adopt a comprehensive written multiyear financial and capital plan to help guide the Board and officials on how they may consider financing specific future costs. Such a plan could be a useful tool to outline the Board's intentions for financing future capital improvements and maintaining the existing infrastructure. The Supervisor told us that the Town has an unwritten five-year capital equipment replacement plan, a three-year plan for other fixed assets, and that unrestricted fund balance will be used to finance purchases of equipment and for unforeseen expenditures or revenue shortfalls. However, we only found two examples in which officials made a capital purchase using unrestricted fund balance in the past five years. The Board minutes for June 2017 and July 2017 indicated that the Board approved purchasing two pieces of equipment for \$175,900 using "unallocated funds."

The Board also did not adopt a written fund balance policy or reserve fund policy detailing the level of fund balance and specific reserves it deemed necessary, including funding levels, and a plan for the periodic review of these funds. The annual operating surpluses for the four funds have been accumulated primarily as unrestricted fund balance.

The Supervisor told us that the Board has discussed, and at the recommendation of the Town's accountant, planned to establish capital reserves for capital equipment replacement. However, we found no evidence of this in the Board minutes.

Without a written, multiyear, financial and capital plan, and policies to guide the Board regarding fund balance and reserves, it is difficult for the Board to properly manage the Town's fund balance and assess alternative approaches to financial issues, such as the accumulation of unrestricted fund balance or using fund balance to finance annual operations. When the Board accumulates unrestricted fund balance with the intent to potentially use it to purchase capital equipment instead of establishing legally-allowed reserves for this purpose, it misses an opportunity to be more transparent with Town residents and taxpayers.

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## What Do We Recommend?

The Board and officials should:

1. Develop and adopt annual budgets that contain reasonable estimates of appropriations and revenues based on historical and/or other known factors.
2. Develop, adopt and routinely update a comprehensive, written, multiyear financial and capital plan and use the plan during the budget development process.
3. Establish appropriate capital reserves to fund capital projects and capital equipment replacement.
4. Develop, adopt and routinely update comprehensive written fund balance and reserve policies.

# Appendix A: Response From Town Officials

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## COUNCIL

KENNETH FISHER  
BRADLEY REGAN  
TERESA HEWITT  
CHRISTOPHER EDMUNDS

## DEPUTY SUPERVISOR

CHRISTOPHER EDMUNDS

## TOWN OF YORKSHIRE

### MARCIA LEXER, SUPERVISOR

P.O. Box 6  
Delevan, New York 14042  
Phone: (716) 492-1640  
Fax: (716) 492-4832

## TOWN CLERK

DONNA LAVERY

## HIGHWAY SUPERINTENDENT

CHRISTOPHER LEXER

October 18, 2021

Chief Examiner  
Division of Local Government and School Accountability  
Office of the State Comptroller  
295 Main Street, Room 1032  
Buffalo, NY 14203-2510

Re: Town of Yorkshire  
Financial Management Report of Examination  
2021M-109

To Whom It May Concern:

The Yorkshire Town Board has reviewed the Financial Management Report and agrees that the Board needs to determine an acceptable amount for unallocated fund balance and set up reserves as recommended. The Town currently does have plans in place for replacing equipment; for the last 15 years the Town has replaced a large-scale truck every 5 years and equipment every 3 years. We will work toward a capital plan in the upcoming year and formalize written plans.

The Town of Yorkshire experienced their first pandemic like most everyone else. In the year 2020 and 2021 we budgeted for our Summer Recreation Day Camp, then Covid-19 hit, and we have had to postpone that for both those years, thus increasing our fund balance.

Underbudgeting Sales Tax was listed as contributing to our fund balance and while we agree that the Town of Yorkshire has been conservative in estimating sales tax revenue, we could not have predicted the pandemic would bring an increase to both sales tax and mortgage tax, as they say hindsight is 20/20.

We do not agree with the comments on budgeting for health insurance. If a worker's benefits include paid health insurance for the worker and their spouse, then we feel we must budget that amount regardless of the employee's current marital status. As far as considering known factors, as a Board we do not have the right to inquire about an employee's personal life.

We also must budget for an employee if they are eligible per Union Contract for insurance for their family even if they use the opt out clause. If their status changes, for some unforeseen reason such as death, job change etc., we must have the money to honor our agreement for the employee or their replacement.

Highway Contractual is not for safety uniforms; it pays for electric, heat, cleaning supplies and repairs to the highway garage.

See  
Note 1  
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See  
Note 2  
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See  
Note 3  
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**COUNCIL**

KENNETH FISHER  
BRADLEY REGAN  
TERESA HEWITT  
CHRISTOPHER EDMUNDS

**DEPUTY SUPERVISOR**

CHRISTOPHER EDMUNDS

**TOWN OF YORKSHIRE**

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**TOWN CLERK**

DONNA LAVERY

**HIGHWAY SUPERINTENDENT**

CHRISTOPHER LEXER

Forecasting building permits cannot necessarily be based on past averages as interest rates, availability of materials etc. determines that too.

Machine Operator Wages – the Town of Yorkshire was down an employee for a year and a half due to being unable to replace them during a pandemic.

Snow wages: throughout 2018, the highway superintendent who is elected and salaried, plowed for an employee with licensing issues with no extra compensation thus resulting in no overtime being paid. In 2017, the highway superintendent started experimenting with different hours of staffing and rotations also resulting in savings. In 2019 and 2020, the Highway Superintendent again plowed for an employee who was on compensation and subsequently retired resulting in reduced money expended.

Not budgeting for sale of equipment was also mentioned in the report. When purchasing equipment, the lead time for delivery can vary from six months to a year, therefore it is impossible to anticipate what condition the equipment will be in, how much it will be worth, as well as sometimes the situation changes, and the town decides that it might be in the best interest at the time to keep it as a backup.

These past few years, we have seen the State of NY eliminate AIM funding (ours was restored) as well as after submission decide to reduce CHIPS funding by 20% due to Covid-19.

The Town of Yorkshire has consistently been under the Governor’s 2% tax cap. While staying under the tax cap we have continued to save money by spending wisely.

To recap, the Town of Yorkshire Board agrees with the audit report that reserves need to be set up and a written policy instituted. The Town Board also feels that they have budgeted wisely and positioned the town to have money for grant projects that have to be paid up front and reimbursed after completion, as well as protected the town from hardships created when the State decides to reduce CHIPS after already approving expenditures.

Respectfully submitted,

Marcia Lexer  
Yorkshire Town Supervisor

Cc: [REDACTED]

See  
Note 4  
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## Appendix B: OSC Comments on the Town's Response

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### Note 1

Officials, over the past four years, consistently underestimated sales tax revenues in the annual budgets. This practice contributed to the significant accumulation of fund balance.

### Note 2

The Board should consider historic trends and other known factors when developing budget estimates for expenditures rather than basing appropriations on an assumption that all employees need spousal or family coverage. If the Town incurs unanticipated expenditures, for example because of an increased number of employees needing additional coverage, the Board can amend the budget and use surplus fund balance to finance the additional costs.

### Note 3

The Supervisor told us during our audit that the highway contractual budget line encompassed various expenditures, including cleaning supplies and coveralls for employees. The report cited safety clothing as one example of these expenditures.

### Note 4

Proper multiyear capital planning can aid Town officials in identifying the condition of vehicles and equipment, as well as in determining when equipment will need to be replaced. There are several options available to Town officials for determining the trade-in value of vehicles and equipment including reputable online vehicle value guides and fair market value appraisals. Town officials should review our Local Government Management Guide: Multiyear Capital Planning:

[https://www.osc.state.ny.us/files/local-government/publications/pdf/capital\\_planning.pdf](https://www.osc.state.ny.us/files/local-government/publications/pdf/capital_planning.pdf)

## Appendix C: Audit Methodology and Standards

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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 Board members and officials responsible for financial operations and reviewed Board meeting minutes to gain an understanding of the Town's budget development and monitoring process.
- We traced all balance sheet accounts and a sample of revenue and expenditure accounts from the Town's accounting records, to the trial balances maintained by the Town's outside accountant, to the 2019 and 2020 annual financial reports completed and submitted to our Office for all the Town's funds.
- We compared the budget estimates to actual results for 2017 through 2020 and reviewed the adopted budgets to determine whether total budgeted revenues and appropriations were reasonable. We assessed the four main operating funds to determine which individual revenue and appropriation estimates had the largest budget-to-actual variances, and interviewed Town officials to identify reasons for any large or unusual budget variances.
- We reviewed the 2021 budget estimates to determine whether the Town's budgeting practices had continued.
- We assessed fund balance at year-end from 2017 through 2020 for the four main operating funds and analyzed the results of operations.

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.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Town Clerk's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

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

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

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

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

[www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf](http://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

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