New York State Comptroller
THOMAS P. DiNAPOLI

Village of South Glens Falls

Budgeting and Financial Management

August 2026 | 2026M-49

Prepared by the Division of Local Government and School Accountability

Table of Contents

Audit Results 1

Budgeting and Financial Management: Findings and Recommendations 3

Finding 1 – The Board did not adopt realistic and structurally balanced general, water or sewer fund budgets. 3

Recommendations 3

Finding 2 – The Board did not effectively monitor the budget. 4

Recommendation 5

Finding 3 – The Board did not properly establish reserves or manage fund balance in a transparent manner. 5

Recommendations 5

Finding 4 – Village officials did not develop a written multiyear financial plan. 6

Recommendation 6

Appendix A: Profile, Criteria and Resources 7

Profile 7

Criteria 7

Additional Resources 8

Appendix B: Response From Village Officials 9

Appendix C: Audit Methodology and Standards 12

Audit Results

Village of South Glens Falls

Audit Objective

Did the Village of South Glens Falls (Village) Board (Board) and officials develop and adopt realistic and structurally balanced budgets and effectively manage fund balance and reserves?

Audit Period

June 1, 2022 – September 30, 2025

Understanding the Audit Area

A village board must develop realistic budgets for financial stability, public trust and transparency, service continuity and to prevent shortfalls from overestimated revenues or underestimated costs that can lead to tax hikes, service cuts or a fiscal crisis. Realistic and structurally balanced budgeting, where recurring expenditures are met by recurring revenues, builds community confidence, avoids reliance on temporary "one-shot" revenues or funding sources (i.e., appropriated fund balance) and allows for long-term planning to protect the village from unexpected emergencies and maintain essential services.

In addition, fund balance, which represents the difference between revenues and expenditures over time, should be effectively managed to ensure financial stability, maintain essential services and be transparent with residents and taxpayers. Effective management helps protect a village from unforeseen financial risks, helps maintain favorable credit rating and enables long-term financial planning.

The Village's fiscal year 2025-26 budgeted appropriations were:

- General fund: $3.6 million
- Water fund: $760,175
- Sewer fund: $723,712

Audit Summary

The Board and Village officials did not adopt realistic and structurally balanced budgets or effectively manage fund balance and reserve funds during the audit period. The Board routinely overestimated appropriations, did not consistently receive or review monthly budget-to-actual reports and did not adopt fund balance or reserve policies. As a result of the Board's budgeting and financial monitoring practices, the Village's true financial condition was not transparent. These practices contributed to accumulating excessive surplus funds which may indicate that taxes and fees were higher than necessary to fund operations.

In addition, the Clerk-Treasurer maintained $3.5 million in reserves that were not properly established. Because these reserves were not properly established, the funds are not legally restricted. Village officials also did not develop a multiyear financial plan, limiting their ability to prepare for future operating needs, water and sewer user rates, capital improvements and long-term financial sustainability.

Although we previously identified similar concerns and issued recommendations through an audit and an audit follow-up review,[1] Village officials did not take sufficient corrective action to address the deficiencies. As a

1 See *Village of South Glens Falls – Financial Condition and Budgeting Practices (2014M-102)* https://www.osc.ny.gov/files/local-government/audits/2017-11/lgsa-audit-village-2014-south-glens-falls.pdf and *Village of South Glens Falls – Audit Follow-Up (2014M-102-F)* https://www.osc.ny.gov/files/local-government/audits/2017-11/lgsa-audit-village-2016-south-glens-falls-follow-up.pdf.

result, significant weaknesses were not corrected and continued to impair the Board's ability to effectively manage the Village's financial resources, fund balance and reserves.

The report includes nine recommendations that, if implemented, will help Village officials:

- Develop more realistic and structurally balanced budgets,
- Improve the management and transparency of fund balance and reserve funds,
- Strengthen long-term financial planning, and
- Enhance the Village's overall financial condition.

Village officials generally agreed with our recommendations and indicated they planned to initiate corrective action.

This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the Office of the New York State Comptroller's (OSC's) authority as set forth in Article 3 of the New York State General Municipal Law (GML). The audit's methodology and standards are included in Appendix C.

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 OSC within 90 days, pursuant to Section 35 of GML. For more information on preparing and filing the CAP, please refer to the OSC brochure, *Responding to an OSC Audit Report*, which was provided with the draft audit report. The Board is encouraged to make the CAP available for public review in the Clerk-Treasurer's office.

Budgeting and Financial Management: Findings and Recommendations

A village board is responsible for making sound financial decisions that are in the best interest of the village and its taxpayers. This includes adopting realistic budgets, monitoring operations, managing fund balance and reserve funds according to laws and adopted policies and engaging in multiyear financial planning.

More details on the criteria used in this report, as well as resources OSC makes available to local officials that can help improve operations, are included in Appendix A.

Finding 1 – The Board did not adopt realistic and structurally balanced general, water or sewer fund budgets.

Although the Clerk-Treasurer compiled detailed departmental submissions each year, the Board consistently overestimated appropriations and adopted budgets that did not reflect actual operating needs because the Board did not develop or adjust budget estimates based on prior-year spending patterns or updated financial information. This resulted in underspending across all major operating funds, which led to operating surpluses even when fund balance was appropriated.

For fiscal years 2022-23 through 2024-25, the Board annually overestimated appropriations by an average of almost $500,000 (20 percent) in the general fund, $181,260 (48 percent) in the water fund and $61,935 (11 percent) in the sewer fund. Variances were attributed to police personnel costs, contingency lines, employee benefits and conservative estimates of annual sewer repairs.

The Board's revenue estimates were realistic in total; however, the Board significantly underestimated interest earnings annually during the audit period by an average of $211,777. The Board also did not sufficiently revise fiscal year 2024-25 metered water and sewer rent revenue estimates after the loss of a major water and sewer customer, which reduced revenues in fiscal years 2023-24 and 2024-25. Because the Board significantly overestimated water fund appropriations, the underestimated revenue did not result in an operating deficit. However, the Board underestimated sewer fund revenues by $190,694 (39 percent) and the Village realized an operating deficit of $132,751 in this fund for fiscal year 2024-25.

In addition, the Board adopted an unbalanced general fund budget for fiscal year 2024-25, initially leaving appropriations totaling $19,400 without a financing source. Rather than address the formula error that caused this in the Clerk-Treasurer's planning documents and ensuring recurring revenues were available for recurring expenditures, the Board amended the budget in June 2024 to increase the appropriated fund balance by $19,400.

This practice of consistently overestimating appropriations was caused by inadequate monitoring as discussed in Finding 2 and resulted in operating surpluses and the accumulation of fund balance. These conditions echo unrealistic budgeting concerns raised in prior OSC audits[2] and could result in taxpayers contributing more than necessary to support operations or overreliance on, and depletion of, accumulated fund balance in future budgets.

Recommendations

1. The Board should develop and adopt budgets that include reasonable estimates of revenues and expenditures based on historical trends and/or other known factors, such as intended appropriations of available fund balance.

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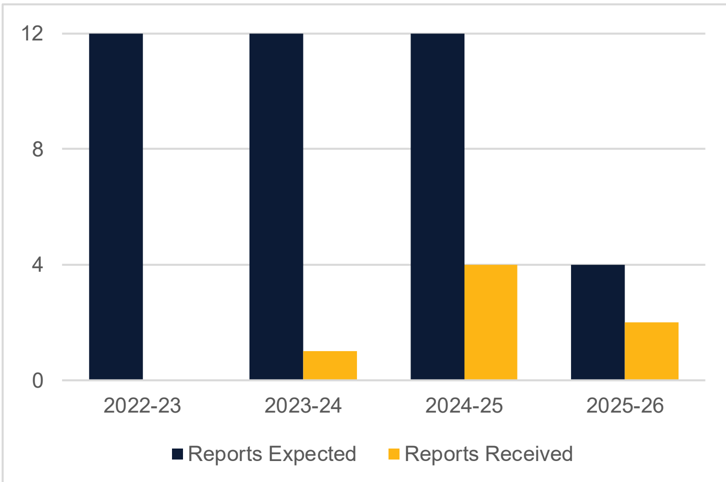
2 Ibid

2. The Clerk-Treasurer should ensure budget planning documents accurately reflect a balanced budget.

Finding 2 – The Board did not effectively monitor the budget.

Although the Clerk-Treasurer presented the Board with budget modifications to approve throughout the year, the Board did not consistently receive or review monthly budget-to-actual reports. During the 40-month audit period the Board received budget-to-actual reports for seven months (18 percent) and cash reports for four months (10 percent). Based on our review of Board meeting minutes, adequate reports were not received for more than an entire fiscal year within the audit period (Figure 1).

Figure 1: Budget-to-Actual Reports Received During the Audit Period



This occurred, in part, because the Clerk-Treasurer did not maintain current accounting records or prepare complete bank reconciliations to be able to give the Board useful information about the Village's financial position in a timely manner.

The lack of consistent reporting limited the Board's ability to identify significantly overestimated appropriations and underestimated interest earnings or evaluate budget performance throughout the year. In addition, because the Board did not regularly review budget status reports, these trends were not formally discussed or addressed until year-end results were compiled and the Board did not incorporate these trends into budgeting decisions.

However, the Board should have been aware of the need to monitor the budget. In addition to similar findings being provided to Village officials in prior OSC audits,[3] external auditors identified errors in accounting records during an audit that was completed in January 2025. One Board member and the current Mayor (who have been Board members since 2016) received copies of these reports and were responsible for implementing corrective action. Instead, the Board allowed inaccuracies in the accounting records, including overstated total cash by $64,140 as of fiscal year-end May 31, 2024, to continue without requesting more regular budget-to-actual and cash reports.

The Board's lack of effective monitoring resulted in unrealistic budgeting and growing fund balances. In addition, although the Village's financial condition was not negatively impacted, this ineffective monitoring allowed expenditure line items to exceed approved budget amounts without the Board being aware of the need to adjust. Without complete and routine financial oversight in a timely manner, the Board cannot effectively evaluate the Village's financial condition or ensure that adopted budgets are being followed.

3 Ibid

Recommendation

3. The Board should obtain and review monthly budget-to-actual and cash reports to monitor the budget, identify variances and make necessary adjustments in a timely manner.

Finding 3 – The Board did not properly establish reserves or manage fund balance in a transparent manner.

The Clerk-Treasurer recorded various reserve accounts totaling $3.5 million as of fiscal year-end May 31, 2025. However, Village officials could not provide Board resolutions legally establishing these reserves. Because these reserves were not properly established, the funds are not legally restricted.

Although the Board discussed setting balances aside and investing money during monthly Board meetings in prior years and budgeted to fund reserves, the Board did not adopt formal resolutions establishing reserves or develop and adopt plans and policies to govern how reserves should be created, funded and monitored. The practice of planning ahead and steadily saving for capital acquisitions and other contingencies is considered prudent management. It is important that reserves are established with a clear intent or plan regarding future purpose, use, and when appropriate, replenishment from the reserve rather than as a "parking lot" for excess cash or fund balance.

In addition, the Board did not develop and adopt a fund balance policy to establish how much unrestricted fund balance is reasonable to maintain, and Village officials could not provide what they consider to be reasonable fund balance levels. Instead, the Board consistently appropriated fund balance in the budget that was not used. Both the general and water funds realized operating surpluses in each completed fiscal year during the audit period, although the Board appropriated a total of $290,855 in the general fund for fiscal years 2022-23 through 2024-25 and $95,644 in the water fund for fiscal year 2024-25. While the sewer fund realized operating deficits, the Board appropriated fund balance totaling $367,461 for fiscal years 2022-23 through 2024-25 and $207,900 (57 percent) was not needed to fund those years' operations. The Village was also awarded a $4.2 million settlement related to water contamination and received $629,678 of the award during the audit period, which will further impact the excessive fund balance accumulation and require proper financial planning.

As a result, the Board did not communicate to taxpayers why money was being set aside, the Board's financial objectives for the reserves and fund balance, or optimal funding levels or conditions under which the assets would be used. Consequently, the Board allowed reserves and fund balance to accumulate without a documented plan or purpose, created a lack of transparency for taxpayers to know the Village's true financial condition and may contribute to levying more taxes than necessary.

Recommendations

The Board and Village officials should:

4. Review all funds currently recorded as reserves and consult with legal counsel to determine which reserves are necessary and ensure they are properly established and maintained according to GML.
5. Return any funds not legally established to unrestricted fund balance.
6. Develop, adopt and routinely update a written reserve fund policy that communicates why the money is being set aside and the intent and optimal funding levels for each reserve.
7. Develop, adopt and periodically update a written fund balance policy that establishes a reasonable level of unrestricted fund balance to be maintained in each fund.

8. Monitor operations and use unrestricted fund balance exceeding policy-established levels in a transparent manner that benefits Village taxpayers. Such uses could include, but are not limited to:
   - Funding one-time expenditures,
   - Funding needed legally established reserves,
   - Reducing outstanding debt, and
   - Reducing real property taxes.

Finding 4 – Village officials did not develop a written multiyear financial plan.

The Village adopted a Comprehensive Plan in 2019 that functions as a high-level vision document addressing broad community priorities across several categories. However, Village officials did not develop a written multiyear financial plan projecting financial or capital needs for the Village.

This lack of planning increases the risk that Village officials will not anticipate or prepare for major financial or infrastructure needs. The Village was working on a water meter conversion project during the audit period. The Village hired a professional engineering firm to evaluate historic water and sewer operating costs to determine appropriate rates going forward. However, while Village officials were aware of the Village's aging water and sewer infrastructure, user rates have not been adjusted in more than ten years and the loss of a major utility customer has reduced recurring revenues.

Without a written multiyear financial plan, Village officials lack information that would be helpful to address long-term water and sewer rate analysis, capital needs and operating costs. As a result, Village officials lack a reliable foundation for setting sustainable utility fees or planning future investments. In addition, it is difficult for the Board to properly and transparently manage the Village's fund balance without these plans and analyses.

Recommendation

9. The Board and Village officials should develop, adopt and routinely update a written multiyear financial plan that establishes goals for maintaining the Village's long-term financial stability by identifying long-term financial and capital needs

Appendix A: Profile, Criteria and Resources

Profile

The Village is located in Saratoga County and has a population of approximately 3,700. The Village is governed by the elected Board composed of a Mayor and four Trustees. The Board is responsible for the general management and control of the Village's financial affairs, including adopting the annual budget and establishing financial policies. The Mayor serves as the chief executive officer. The Board appoints a Clerk-Treasurer who is the chief fiscal officer responsible for maintaining the accounting records and preparing financial reports. The Village provides various services to its residents, including street maintenance, snow removal, water, sewer, police protection and general government support.

The Village's fiscal year runs from June 1 through May 31.

Criteria

A village board is responsible for making sound financial decisions that are in the best interest of the village and its taxpayers. This includes adopting realistic budgets, monitoring operations, managing fund balance and reserve funds in accordance with laws and adopted policies and engaging in multiyear financial planning.

Village officials are responsible for adopting budgets that are realistic and structurally balanced so a village can operate effectively and protect taxpayer resources. A village budget should include sound estimates of revenues, appropriations and available fund balances for the upcoming fiscal year. It is important for estimates to be based on reliable financial information, documented operational needs and trends from prior years so the budget reflects what a village can reasonably expect to take in and spend.

Once the budget is adopted, village officials must actively monitor financial activity. This includes reviewing accurate budget-to-actual reports in a timely manner that compare current results to the amounts included in the adopted budget. Regular monitoring helps identify variances early in the year and allows village officials to make informed decisions, update projections or modify spending plans as needed to avoid deficits and ensure financial integrity.

Village officials are also responsible for managing fund balance appropriately. Village Law Section 5-506 requires that fund balance estimates included in the budget be reasonable and consistent with prudent fiscal management. While maintaining adequate fund balance is necessary for cash flow and unexpected needs, excessive accumulation of surplus funds without a clear purpose may indicate that taxpayers are providing more revenue than necessary. To guide these decisions, village boards should adopt a written fund balance policy that addresses the appropriate level of fund balance to be maintained in each fund and provides guidelines to use during the budget process.

In addition, village officials must ensure that reserve funds are legally established, properly funded and used only for their intended purposes. Reserves should not function as holding accounts for excess fund balance. Village officials should develop and adopt a reserve fund policy that communicates to residents and taxpayers the reasons money is being set aside, the intent for the reserves and optimal funding levels. Combining a reasonable level of fund balance with specific legally established reserve funds provides resources for both unanticipated events and other identified or planned needs, such as future infrastructure and equipment needs.

Finally, village officials are responsible for considering long-term financial and capital needs when preparing the annual budget. Multiyear financial plans help village officials assess revenue trends, expenditure commitments, financial risks and the merits of appropriating fund balance or establishing and using reserves to finance operations and capital needs over time. These plans can also help ensure that annual budgets align with expected long-term obligations and provide a structured approach for addressing major projects, equipment replacements and water and sewer rate-setting needs.

Additional Resources

OSC's *Local Government Management Guides,* and other informational resources that are available on OSC's website to help officials understand and perform their responsibilities, include:

- *Understanding the Budget Process*: https://www.osc.ny.gov/files/local-government/publications/pdf/understanding-the-budget-process.pdf
- *Reserve Funds*: https://www.osc.ny.gov/files/local-government/publications/pdf/reserve-funds.pdf
- *Multiyear Financial Planning*: https://www.osc.ny.gov/files/local-government/publications/pdf/multiyear-financial-planning.pdf
- *Fiscal Oversight Responsibilities of the Governing Board*: https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf
- *Financial Condition Analysis*: https://www.osc.ny.gov/files/local-government/publications/pdf/financial-condition-analysis.pdf

In addition, local officials can use OSC's website to search for audits, resources, publications and training for officials at: https://www.osc.ny.gov/local-government.

Appendix B: Response From Village Officials

The content below is a reproduced copy of the original response letter issued by Village officials, is reformatted to meet the Americans with Disabilities Act *Web Content Accessibility Guidelines (WCAG)*,[4] and may have included changes to spelling and grammar. The substance of the content was not changed.

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August 7, 2026

Gary G. Gifford, Chief of Municipal Audits
Office of the State Comptroller
Division of Local Government and School Accountability
One Broad Street Plaza
Glens Falls, New York 12801

Re: Village of South Glens Falls - Budgeting and Financial Management Audit (2026M-49)

Dear Mr. Gifford:

On behalf of the Village Board of Trustees and Village officials, we appreciate the time and effort of the Office of the State Comptroller in conducting its review of the Village's budgeting and financial management practices.

The Village has carefully reviewed the draft audit report and generally agrees with the findings and recommendations. We recognize the importance of maintaining transparent financial practices, realistic budgeting, proper reserve management, and long-term financial planning. We appreciate the guidance provided by the audit and view the recommendations as an opportunity to further strengthen the Village's financial management practices.

Since the audit fieldwork was completed, the Village has already begun implementing corrective measures to address the issues identified in the report. These actions include improving the timeliness and accuracy of financial reporting to the Board, reviewing reserve accounts and their legal establishment, developing formal financial policies, and enhancing long-term financial planning efforts.

With respect to budgeting practices, the Village recognizes the need to continue refining budget estimates using historical expenditure trends, current operating conditions, and known future needs. The Board has already begun reviewing budget development procedures to improve the accuracy of future budget projections and reduce the occurrence of significant year-end variances. Village officials are also evaluating the use of appropriated fund balance during the budget development process to ensure future budgets more accurately reflect actual operating requirements and available financial resources.

4 https://www.ada.gov/resources/2024-03-08-web-rule/#highlights-of-the-requirements-in-the-rule

Regarding financial monitoring, Village officials are working to ensure that budget-to-actual reports, cash reports, and other financial information are provided to the Board on a regular basis. Improved reporting procedures are being implemented to provide the Board with timely information necessary to monitor operations and make informed financial decisions throughout the fiscal year. In addition, efforts have been made to strengthen accounting procedures, improve account reconciliations, and provide more accurate financial information to support Board oversight.

The Village acknowledges the audit's recommendations concerning reserve funds and fund balance management. Village officials have initiated a comprehensive review of all reserve accounts in consultation with legal counsel and financial advisors to ensure compliance with applicable provisions of General Municipal Law. Formal reserve fund and fund balance policies are currently being drafted and will establish clear guidelines regarding reserve purposes, funding levels, monitoring requirements, replenishment practices, and the appropriate use of unrestricted fund balance. The Village is committed to ensuring that reserves are maintained in a transparent manner and aligned with documented operational and capital needs. In addition, the Village has established a target of completing its legal review of reserve accounts, adopting formal fund balance and reserve policies, and implementing any necessary reserve-establishing resolutions during Fiscal Year 2026-27.

The Village has also undertaken several initiatives that directly support the audit's recommendations regarding long-term financial planning. The Village is currently engaged in a comprehensive review of its water and sewer operations, including a professional rate analysis designed to evaluate operating costs, infrastructure needs, and future revenue requirements. This effort will assist the Board in establishing sustainable utility rates and ensuring the long-term financial health of both enterprise funds.

Additionally, Village officials are actively evaluating aging water and sewer infrastructure and developing plans to address future capital improvement needs. Recent engineering evaluations, ongoing infrastructure projects, and planning efforts associated with water system improvements, PFAS-related infrastructure planning, and sewer system investments are being incorporated into a broader long-range financial planning process. These efforts will help the Village better anticipate future expenditures, evaluate funding alternatives, and minimize the financial impact of major infrastructure projects on taxpayers and ratepayers.

The Village has begun evaluating the appropriate use of PFAS settlement proceeds received to date and is incorporating those funds into its broader infrastructure and financial planning efforts. The Village recognizes that these resources present an opportunity to address critical water system needs while maintaining transparency and accountability regarding the use of settlement funds.

The Village also recognizes the need for a formal multiyear financial plan. Work is underway to develop a comprehensive multiyear financial planning document that will evaluate future operating costs, revenue trends, capital improvement needs, reserve requirements, debt obligations, utility rate projections, and infrastructure replacement schedules. The Board believes this planning tool will improve financial decision-making, increase transparency, and provide a stronger framework for maintaining long-term fiscal stability.

The Village remains committed to responsible fiscal management and to implementing the recommendations contained in the audit report. A formal Corrective Action Plan will be developed and submitted within the timeframe required by General Municipal Law. Village officials view this process as an opportunity to strengthen existing practices and continue improving financial operations for the benefit of Village residents and taxpayers.

Importantly, several corrective actions identified in this response were initiated prior to the issuance of the final audit report, including improvements to financial reporting procedures, review of reserve accounts, development of financial policies, water and sewer rate planning efforts, and long-range infrastructure planning initiatives. The Board and Village administration remain committed to continuing these efforts and working collaboratively to implement the recommendations contained in the report.

We appreciate the professionalism of the audit team and the constructive recommendations provided throughout the audit process.

Respectfully submitted,

Joseph Orlow

Mayor

On Behalf of the Village Board of Trustees

Village of South Glens Falls

Appendix C: Audit Methodology and Standards

OSC auditors obtained an understanding of internal controls that were deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of the work on internal controls, as well as the work performed in the audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We interviewed Village officials and reviewed Board meeting minutes and policies to gain an understanding of the Village's financial management practices, budgeting process and reserve fund management and to determine whether the Board adopted fund balance or reserve fund policies and a multiyear financial plan.
- We reviewed Board meeting minutes, agendas and financial report packets for the audit period to assess how often the Board received and reviewed financial reports.
- We analyzed the Village's accounting records, including general ledgers, balance sheets and statements of revenues and expenditures, for the general, water and sewer funds during the audit period to determine whether the accounting records were maintained accurately and in a timely manner.
- We compared adopted budgets to actual operating results for fiscal years 2022-23 through 2024-25 to determine whether budgets were realistic and structurally balanced. We interviewed Village officials to determine the cause of significant or unusual variances.
- We analyzed the trends of the Village's fund balance in the general, water and sewer funds to determine whether unrestricted fund balance was maintained at a reasonable level and whether appropriated fund balance was used.
- We interviewed Village officials and reviewed reserve balances and activity to determine whether reserves were properly established by the Board, whether reserve balances are reasonable and whether reserves are used for their intended purposes. We recalculated the Village's unrestricted fund balance by adding back the balances of the improperly established reserves and compared these totals to the next year's budget to assess reasonableness.
- We reviewed the Village's 2019 Comprehensive Plan.

OSC auditors conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that auditors plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. Auditors believe that the evidence obtained provides a reasonable basis for the findings and conclusions based on the 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 relevant population size and the sample selected for examination.

Questions?

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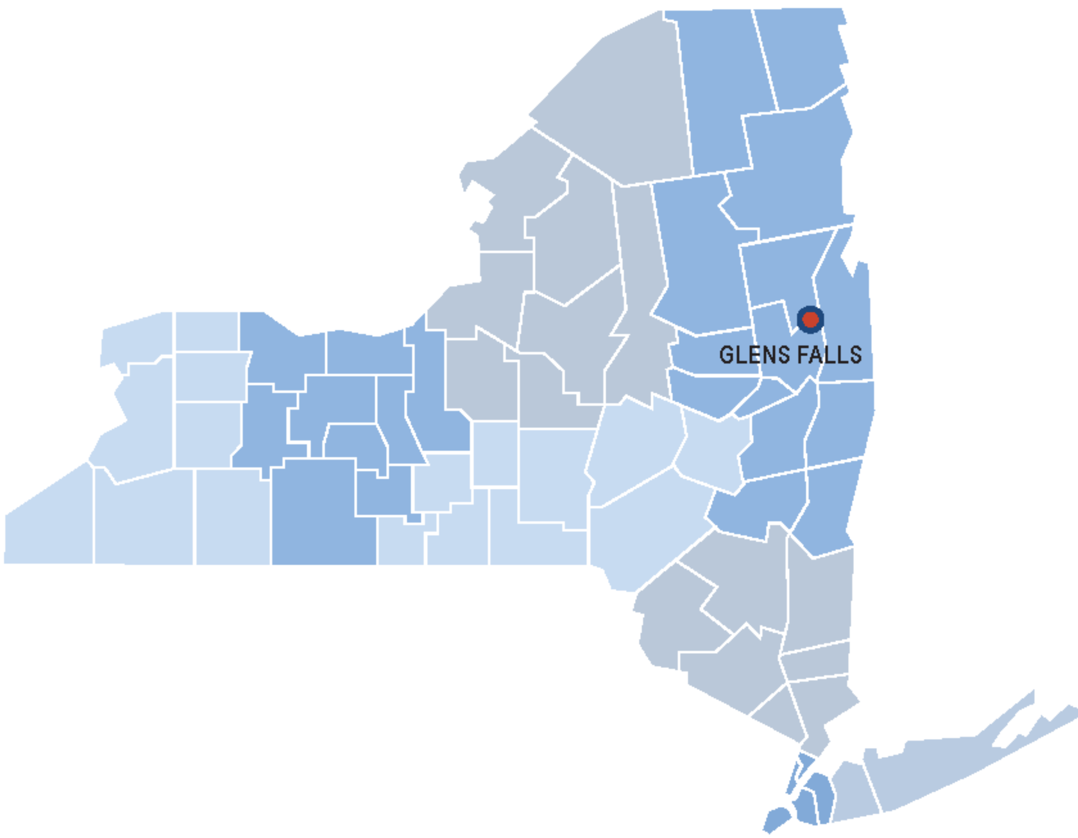

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