REPORT OF EXAMINATION | 2018M-93

Carthage Central School District

Financial Condition

JULY 2018

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

Contents

Report Highlights

Carthage Central School District

Audit Objective

Determine whether the Board and District officials adequately managed the District's financial condition.

Key Findings

- Unrestricted fund balance at the end of 2016-17 was $6.2 million or 9.9 percent of the next year's budget – more than double the statutory limit.
- District officials underestimated Impact Aid revenues by an average of $5.9 million (68 percent) each year from 2014-15 to 2016-17.
- The District's budgets included appropriated fund balance that was not used as planned to fund operations.

Key Recommendations

- Develop a plan to reduce the amount of unrestricted fund balance to comply with the statutory limit.
- Adopt budgets with realistic revenue estimates and discontinue the practice of appropriating fund balance that will not be used.
- Update long-term plans to include more realistic estimates of Impact Aid.

District officials generally agreed with our recommendations and indicated they planned to take corrective action.

Background

The Carthage Central School District (District) serves the Towns of Champion, Le Ray, Rutland and Wilna in Jefferson County and the Towns of Croghan, Denmark and Diana in Lewis County.

The seven-member Board of Education (Board) is responsible for the general management and control of District operations. The Superintendent of Schools is the chief executive officer and is responsible, along with other administrative staff, for day-to-day District management. The Business Administrator oversees the District's business operations.

The District receives significant Federal Impact Aid (Impact Aid) due to its close proximity to the Fort Drum military base. Impact Aid averaged $14.5 million annually over the past three years; however, it is expected to decrease to $5 million by 2021-22.

Quick Facts	
Employees	715
Enrollment	3,150
2017-18 Appropriations	$62.4 Million

Audit Period

July 1, 2016 – November 30, 2017

We extended our audit scope back to June 30, 2014 to review fund balance trends and forward to January 31, 2018 for the surplus projection.

Financial Condition

How Does a Board Effectively Manage Financial Condition?

To effectively manage financial condition, a board should adopt realistic and structurally balanced budgets based on historical or known trends where recurring revenues finance recurring expenditures. In preparing the budget, the board must estimate what the district will spend and what it will receive in revenue, how much fund balance will be available for use at fiscal year-end and, to balance the budget, what the expected tax levy will be. Sound budgeting practices provide that district officials should not routinely appropriate significant amounts of fund balance[1] that will not be used. Accurate estimates help ensure that the real property tax levy is not greater than necessary.

In addition, a board must also maintain reasonable fund balance levels. Fund balance is the difference between revenues and expenditures accumulated over time. New York State Real Property Tax Law[2] limits the amount of unrestricted fund balance that a school district can retain to no more than 4 percent of the next year's budgeted appropriations. Additionally, districts are legally allowed to establish reserves and accumulate restricted funds for certain future purposes (for example, capital projects or retirement expenditures).

The Board Underestimated Revenues and Appropriated Fund Balance That Was Not Needed

The District reported about $6.2 million of unrestricted fund balance in the general fund as of June 30, 2017, which amounts to 9.9 percent of the next year's appropriations and is more than double the 4 percent statutory limit.[3] Our previous audit[4] also found excessive unrestricted fund balance and recommended that the Board and District officials consider reducing it by paying off debt, financing one-time expenditures, increasing or establishing necessary reserves and/or reducing District property taxes. District officials have done some of these things. For example, property taxes have decreased by almost $2 million over the past three years and reserve funds have increased, and the District is paying cash for its buses rather than borrowing. While we commend the Board and District officials for taking corrective action, the District still has excessive unrestricted fund balance due, in part, to unrealistic budget estimates.

1 Appropriated fund balance is the portion of fund balance designated to help finance operations for the subsequent year. When fund balance is appropriated to finance operations, the District is budgeting for a 'planned operating deficit' equal to the amount of fund balance appropriated.

2 Real Property Tax Law, Section 1318

3 See Figure 4 in Appendix A for a summary of the District's unrestricted fund balance from 2014-15 through 2016-17.

4 Carthage Central School District – Financial Condition (2014M-138)

We compared budget estimates with results of operations for the last three completed fiscal years (2014-15 through 2016-17). Expenditures were generally close to budgeted appropriations, but the Board underestimated revenues by an average of $6.1 million a year (11 percent), most of which was Impact Aid revenue.

The federal government provides Impact Aid[5] to school districts that have high enrollments of federally-connected students, such as children of military parents, or that are located on or near federally-owned land. Some districts are eligible for additional funding through Basic Support Payments for heavily impacted local educational agencies (Heavily Impacted Aid) if they are located on a military installation; have a combination of high enrollment of federally-connected students, relatively low per-pupil expenditures and relatively high tax rates;[6] or meet certain other criteria. During our audit period, the District received Heavily Impacted Aid.

As illustrated in Figure 1, the Board estimated over $8.5 million of Impact Aid revenue each year, but the District received anywhere from $13.1 to $15.6 million. Over the three-year period, the District received $17.6 million (an annual average of $5.9 million), or 68 percent more than originally budgeted, which resulted in operating surpluses each year.

Figure 1: Impact Aid Revenue

	Estimated Revenue	Actual Revenue	Amount Over Budget	Percentage Over Budget
2014-15	$8,585,622	$14,713,153	$6,127,531	71%
2015-16	$8,585,622	$13,071,059	$4,485,437	52%
2016-17	$8,585,622	$15,615,700	$7,030,078	82%
Total	**$25,756,866**	**$43,399,912**	**$17,643,046**	**68%**

District officials told us the Board prefers to budget conservatively because Impact Aid fluctuates and the District does not know for sure from year to year what amount the federal government is going to distribute and the timing of the aid payments. While it may make sense to estimate this type of revenue somewhat conservatively, using historical trends would have provided a more realistic estimate of this significant revenue.

5 Impact Aid includes payments for the following four categories: Basic Support Payments, Payments for Property, Payments for Children with Disabilities and School Construction Payments.

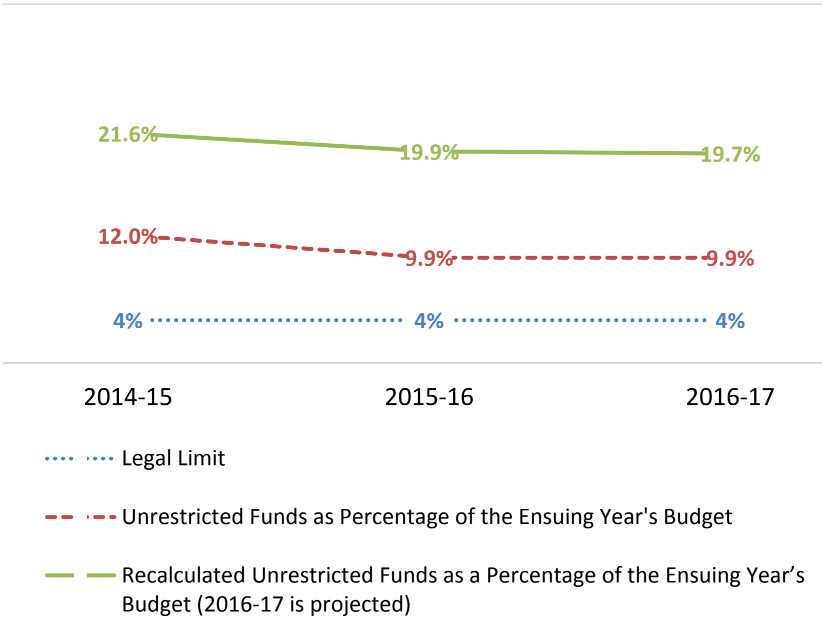
6 Local educational agencies qualify for Heavily Impacted Aid if: enrollment of Federally-connected children is not less than 45 percent of total enrollment; per-pupil expenditure is less than 125 percent of the average per-pupil expenditure in the State; and tax rate is not less than 95 percent of the average tax rate in the State.

In addition, the Board annually appropriated an average of $6 million of fund balance to finance operations in 2015-16, 2016-17 and 2017-18. However, the District generated an operating surplus totaling about $1 million in 2015-16 and $4.7 million in 2016-17. It projects another operating surplus for 2017-18 of about $7.2 million as of January 2018. Because the District has received more revenues than it budgeted each year, it has not needed to use any of the appropriated fund balance.

By including significant amounts of appropriated fund balance in the budgets that were not needed, the Board made it appear that the District had less unrestricted fund balance subject to the 4 percent limit. Over the past three completed fiscal years, the District reported unrestricted fund balance ranging from 12.0 to 9.9 percent of the next years' budgeted appropriations. However, when unused appropriated fund balance is added back to the reported unrestricted fund balance, the District's recalculated unrestricted fund balance ranges from 21.6 to 19.7 percent, as shown in Figure 2.[7]

FIGURE 2

Unrestricted Funds Percentage



7 Details behind Figure 2 are shown in Figures 4 and 5 in Appendix A.

The District was notified in October 2017 that it no longer qualifies for additional Heavily Impacted Aid funding because its application showed enrollment of Federally-connected children was at 44.73 percent, just below the 45 percent required. The Impact Aid program has a hold-harmless provision that states when a local educational agency's payment decreases more than 20 percent from the previous year, payments will be reduced over three years.[8] Its first reduced payment will be in fiscal year 2018-19. Although District officials indicated that they are hopeful that the District may qualify for Heavily Impacted Aid funding in the future, they indicated that they may use unassigned fund balance in difficult budget years.

Over the past three years, Impact Aid has averaged about $14.5 million annually, or 24 percent of the District's general fund revenues. After the hold-harmless period ends in 2020-21 and unless circumstances change, the Business Administrator estimates the District will receive about $5 million annually (estimated to be about 8 percent of revenues). With significantly less Impact Aid revenue, District officials will have to consider reducing expenditures or increasing other financing sources, if they intend to maintain the same level of spending. Even though the District currently has excessive unrestricted fund balance, the Board must carefully consider how best to use those funds.

How Can Multiyear Planning Help With the Reduction of Impact Aid?

Planning on a multiyear basis allows District officials to identify developing revenue and expenditure trends, set long-term priorities and goals and consider the impact of current budget decisions on future fiscal years. It also allows District officials to assess the impact and merits of alternative approaches to address financial issues, such as the use of fund balance to finance operations and the accumulation of money in Board-authorized reserve funds. Effective multiyear plans project operating and capital needs and financing sources over a three- to five-year period. These plans should be monitored and updated on an ongoing basis to provide a reliable framework for preparing budgets and to ensure that information used to guide decisions is current and accurate.[9]

8 The first year it will receive 90 percent of the previous year's payment; the following year it will receive no less than 85 percent of the previous year's payment; and in the third year it will receive no less than 80 percent of the previous year's payment.

9 For multiyear planning resources, please refer to our website http://www.osc.state.ny.us/localgov/planbudget/index.htm

District Officials Have Developed Multiyear Financial Plans

We reviewed the District's long-term plan, which the Business Administrator developed and routinely shared with the Board. We found that except for underestimating Impact Aid revenue, the long-term plan is adequate. For example, the plan projects expenditures and revenues out for the next five years, estimates year-end fund balance and incorporates the use of reserves. However, not using realistic Impact Aid revenue projections lessens the usefulness of the plan. Figure 3 shows the difference between the Business Administrator's current Impact Aid estimates and those included on the long-term plan.

Figure 3: Impact Aid Estimates

Year	Per Estimates (2017-18 based on actual receipts)	Per Long-Term Plan (Budgeted Revenue)	Variance
2017-18	$16,405,741	$8,585,622	$7,820,119
2018-19	$13,390,940	$8,585,622	$4,805,318
2019-20	$10,927,965	$8,585,622	$2,342,343
2020-21	$8,807,652	$8,585,622	$222,030
2021-22	$4,934,637	$5,000,000	($65,363)

The Business Administrator has also developed a list of options the District could consider if its eligibility for Heavily Impacted Aid funding is not restored. Potential reductions to spending include things such as purchasing less equipment, reducing staff and increasing the retiree share of health insurance. Potential financing sources include using reserves and unrestricted fund balance and using other available funding.[10] In addition, it considers the possibility of borrowing for some purchases to spread out the cost over time (e.g., bus purchases, technology equipment).

We encourage District officials to update the long-term plan's Impact Aid revenue projections. Realistic multiyear financial plans can help officials manage the District's fund balance and prioritize and plan for future needs.

What Do We Recommend?

The Board and District officials should:

1. Develop a plan to reduce the amount of unrestricted fund balance to comply with the statutory limit. Surplus funds can be used as a financing source for:

10 Excel Aid funds, Smart Schools Bond funds

- Funding one-time expenditures;
- Funding needed reserves;
- Paying off debt; and
- Reducing District property taxes.

2. Adopt budgets that include realistic revenue estimates based on historical trends or other known factors.

3. Discontinue the practice of appropriating fund balance that will not be used to fund District operations.

4. Update long-term plans to include more realistic estimates of Impact Aid.

Appendix A: Fund Balance Charts

Figure 4: Unrestricted Fund Balance at Year End

	2014-15	2015-16	2016-17
Total Beginning Fund Balance	$17,063,248	$17,571,709	$18,576,897
Prior Period Adjustments	($465,783)	$4	($2)
Add: Operating Surplus/(Deficit)	$974,244	$1,005,184	$4,701,826
Total Year-End Fund Balance	$17,571,709	$18,576,897	$23,278,721
Less: Restricted and Assigned Funds[a]	$4,648,491	$6,467,283	$10,996,878
Less: Appropriated Fund Balance for the Next Year	$5,741,181	$6,046,655	$6,100,000
Total Unrestricted Funds at Year-End	$7,182,037	$6,062,959	$6,181,843
Next Year's Budgeted Appropriations	$59,864,500	$60,950,793	$62,437,739
Unrestricted Funds as Percentage of the Next Year's Budget	12.0%	9.9%	9.9%

a Includes reserve funds and encumbrances

Figure 5: Unused Fund Balance

	2014-15	2015-16	2016-17
Unrestricted Funds at Year End	$7,182,037	$6,062,959	$6,181,843
Add: Appropriated Fund Balance Not Used to Fund Next Year's Budget	$5,741,181	$6,046,655	$6,100,000
Recalculated Unrestricted Funds	$12,923,218	$12,109,614	$12,281,843
Next Year's Budgeted Appropriations	$59,864,500	$60,950,793	$62,437,739
Recalculated Unrestricted Funds as a Percentage of Next Year's Budget	21.6%	19.9%	19.7%

Appendix B: Response From District Officials

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July 17, 2018

Office of the New York State Comptroller
Syracuse Regional Office
Rebecca Wilcox, Chief Examiner
State Office Building, Room 409
333 East Washington Street
Syracuse, NY 13202-1428

Dear Ms. Wilcox,

Enclosed is the District's written response and Corrective Action Plan in response to the recent audit of Carthage Central School, Carthage New York. We generally concur with the auditor's findings and would like to thank them for their professionalism and understanding in dealing with our complex budget situation. The auditors listened to the unique issues facing Carthage Central School, as a recipient of Impact Aid and spent a considerable amount of time trying to understand the underlying uncertainty created through the receipt of this aid stream. Impact Aid brings both opportunities and challenges. The auditors spent time to appreciate both.

The audit process itself highlighted the complexities of attempting to predict future impact aid revenue. Figure 3 of the audit report offers a long-term comparison between our budgets and the revenue we planned to receive at the specific point in time when the audit occurred. It provides a glimpse into what we knew about impact aid at that time. Following the audit, further communication with the impact aid office resulted in new revenue predictions that are slightly different than those provided in the audit report. Those predictions are represented in the table below:

Impact Aid Estimates			
Year	Per Estimates (as of April, 2018)	Per Long-term Plan (budgeted revenue)	Variance
2017-18	$16,405,741	$8,585,622	$7,820,119
2018-19	$8,902,186	$8,585,622	$316,564
2019-20	$12,739,192	$8,585,622	$4,153,570
2020-21	$10,911,058	$8,585,622	$2,325,436
2021-22	$8,807,651	$8,585,622	$222,029
2022-23	$4,934,637	$5,000,000	($65,363)

1

The change related to impact aid information over just a few months supports the view that impact aid is the most unpredictable and unreliable revenue source that the District attempts to manage, while at the same time has the potential to create huge swings in revenue from year to year. This issue has been and will continue to be at the core of the District's financial consideration over the next few years. All of our financial decisions will be approached from a perspective where we anticipate this revenue source to be unpredictable in nature and we realize that our long-term revenue will dramatically decrease in the next few years. Further explanation of the District's concerns related to impact aid revenue and the basis for the revenue decline are provided in the response to audit recommendation #2 below.

We also appreciate the auditor's efforts toward recognizing the work we have done in recent years to address the recommendations from our prior NYS Comptroller audit. As noted, we made the following decisions, as per the prior audit recommendations:

- Pay off long term debt wherever possible. The District refinanced an outstanding bond to reduce long-term debt and pre-paid $2 million toward current debt. These decisions helped to dramatically save funds for the district over time. The benefits will be seen in future budgets for years to come. It is our intention to continue this practice where possible. At this time, we do not have any other callable bonds.

- Make one time expenditures. We began the practice of paying cash for our buses, vehicles and heavy equipment. We also implemented an appropriation to fund the purchase of classroom furniture, make technology purchases according to existing need and increased security purchases throughout the district.

- Pay cash for our current capital project. Rather than borrowing, we applied the concept of making one time expenditures to the payment of our capital project. Over the course of three budgets we appropriated funds to pay cash for our project. This decision will save the district approximately $2.7 million dollars in interest and closing costs.

- Funding and/or establishing reserve funds. We added funding to various reserve funds including: Employee Benefits, Unemployment and Capital Reserve and created new reserves for Property Loss, Liability and Repairs.

- Reduce property taxes. We steadily reduced taxes over the course of four years. The reduction resulted in a total decrease of $2.4M or 24%.

The report also noted the District's success in budgeting expenditures close to appropriations. The review focused on fiscal years 2014-15 through 2016-17. During that time, we worked to ensure that our appropriations are appropriate by reviewing historical expenses and assessing current needs during the budget development process.

In addition, we have invested time in developing long range plans related to future budgets, the use/funding of reserve funds and our tax cap. Each of these plans are intertwined to ensure that our long term budgeting practice makes the best use of our resources, manages fund balance, prioritizes and plans for future needs and protects the district from future strain. The plan projects expenditures and revenues for the next five years, estimates year-end fund balance and incorporated the use of reserves. The District has also developed a list of practices to consider should budgets require tightening. They include potentially returning to the practice of borrowing funds for the payment of our capital projects, buses and technology, using reserve funds or assigning more fund balance. The plans will continue to be updated and enhanced as changes occur and new data becomes available.

The following key recommendations were noted as part of the District audit:

1. **Audit recommendation:** Develop a plan to reduce the amount of unrestricted fund balance to comply with the statutory limit. Surplus funds can be used as a financing source for:
    a. Funding one-time expenditures
    b. Funding needed reserves
    c. Paying off debt
    d. Reducing District property taxes

    Name(s) of contact person(s) responsible for corrective action: Board of Education, Superintendent and Business Administrator.

    Corrective Action Planned:
    Over the past four years, the District made a concerted effort to reduce unassigned fund balance, closer to the 4% statutory limit. A reduction steadily occurred over those years. We will continue to plan for further reductions by implementing the recommendations suggested in the audit. We will also continue the practice of paying cash for buses, equipment and capital projects as we are able. The budget for 2018-19 incorporates this plan. We will fund reserves as necessary and in accordance with our long-term reserve fund plan. It is our intention to pay off any and all debt as we are able. Currently the District does not have any callable bonds available. Finally, the Board will consider property tax reductions on an ongoing basis, taking into consideration potential changes in impact aid and reacting as information related to this revenue stream becomes clearer.

    Anticipated completion date: The District has taken this recommendation into consideration with the 2018-19 budget and will continue to keep this in the forefront as future budgets and long term plans are developed and updated.

2. **Audit recommendation:** Adopt budgets that include realistic revenue estimates based on historical trends or other known factors.

   Name(s) of contact person(s) responsible for corrective action: Board of Education, Superintendent and Business Administrator.

   Corrective Action Planned:
   As the report noted, the District underestimated revenues resulting from Federal revenue (Impact Aid). This underestimate is related to uncertainty and unpredictability of Impact aid resulting from a few factors. They include: the impact of sequestration and the failure of Congress to enact a budget on time, which leads to the unpredictability of aid flow and late payments. In addition, the Districts eligibility for portions of impact aid are at risk and threatened annually. The District applied previously for impact aid on an annual basis under Section 8003 of the Elementary and Secondary Education Act of 1965, No Child Left Behind. That law was recently modified to become Section 7003, Every Student Succeeds Act. Applications are submitted on an annual basis.

   The District is mindful of the need to be realistic in its budget planning, while faced with a high degree of uncertainty when budgeting for a highly mobile military population on Fort Drum. Children from military families represent about 44% of the student population in the district, and they are subject to both voluntary and involuntary moves related to deployments and permanent changes of station for the military member. The uncertainty around Impact Aid receipts remains a concern and the District will budget based on the best revenue predictions we have at the time.

   The District application consists of a review under Section 7003(b)(1) and an application for Heavily Impacted Aid under Section 7003(b)(2). This latter aid stream provides for a greater payment but is subject to several qualifications. They include: meeting a threshold of at least 45% of the District's total student enrollment being federally connected, spending at or below the state or national average per pupil expenditure (whichever is higher) and taxing at least at 95% of the average state tax rate. The assessment reviews three-year-old data when making these determinations. In October, 2017 the District was informed that based on our Fiscal Year 2017 application (school year 2013-2014) we are no longer eligible for Section 7003 (b)(2) payments and we were placed in Hold Harmless status moving forward. This ineligibility will dramatically reduce the District's future revenue stream and makes the timing of future impact aid payments even more uncertain.

   The District's revenue assumptions are based not only on historical trends but in a large part on our level of confidence related to the best information we have at that time for impact aid. Although history demonstrates underestimates related to this revenue, future budgets must reflect the loss of Section 7003 (b)(2) aid moving forward and our uncertainty in the timing as to when our 7003 (b)(1) and 7003 (b)(2) hold harmless payments will occur.

   Anticipated completion date: The decline of the impact aid revenue stream will automatically necessitate a more appropriate estimation of impact aid. This will be reflected in the building of the 2019-20 budget and beyond.

3. **Audit recommendation:** Discontinue the practice of appropriating fund balance that will not be used to fund District operations.

   Name(s) of contact person(s) responsible for corrective action: Board of Education, Superintendent and Business Administrator.

   Corrective Action Planned:
   The loss of Section 7003(b)(2) impact aid will directly affect the District's reliance of fund balance (both assigned and unassigned) and has been accounted for as part of our long term budget plan. A new provision was added to the Impact Aid law this year related to school districts in Hold Harmless status. The law reads, "In the case of any LEA that faces a 20% or more reduction in their Impact Aid payment from one fiscal year to the next shall receive: A.) for the first year for which the reduced payment is determined, an amount that is not less than 90% of the total amount that the LEA received for the previous year B.) for the second year, not less than 85% C.) for the third year, not less than 80%." This law puts in place a scaffolded payment reduction over the course of three years.

   The District's long term budget plan responds directly to this law and our understanding of impact aid payments over the course of the next three years, while simultaneously being cautious as to our uncertainty related to the timing of the payments. The appropriation of fund balance will adjust (up or down) according to anticipated revenue, mainly impact aid. Our reliance on appropriated fund balance will increase as impact aid revenue decreases.

   Anticipated completion date: Budget decisions related to the appropriation of fund balance will occur annually, taking all factors and information into consideration. The 2019-20 budget will be our next opportunity to make this determination.

4. **Audit recommendation:** Update long-term plans to include more realistic estimates of Impact Aid.

   Name(s) of contact person(s) responsible for corrective action: Board of Education, Superintendent and Business Administrator.

   Corrective Action Planned:
   The District appreciates the auditors review of our long term plans. They were determined to be appropriate with the exception of an underestimation of impact aid. The District's long term plans have been updated to reflect the most recent information we have from the impact aid office related to annual revenue projections. Any changes in the information we obtain on impact aid will influence each of our future long term plans. Updates will occur on a regular basis in response to new information.

   Anticipated completion date: Each of the long term plans have been updated according to the impact aid information we have at this time. Adjustments will be ongoing in response to new information and occur on a regular basis.

Please accept this written response and corrective action plan as a reply to the NYS Comptroller audit key findings. As this is being submitted prior to the required NYS deadline, the District intends to ask the Board of Education to approve the enclosed Corrective Action Plan at a future meeting, once the report is finalized.

Respectfully,

Peter J. Turner
Superintendent of Schools

Appendix C: Audit Methodology and Standards

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objective and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials to gain an understanding of the District's financial management, including fund balance levels, budgeting, reserve funds and long-term planning.
- We reviewed and analyzed the District's general fund financial records and reports, including annual budgets, annual reports and budget status reports, to identify financial condition concerns.
- We calculated the unrestricted fund balance as a percentage of the next year's appropriations to determine if the District was within the statutory limit.
- We compared the Board-adopted budget to operating results to determine whether budgets were realistic. We followed up on significant variances.
- We compared appropriated fund balance to operating results to determine whether it was actually needed.
- We reviewed long-term financial plans for adequacy.

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.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the District Clerk's office.

Appendix D: Resources and Services

Regional Office Directory
www.osc.state.ny.us/localgov/regional_directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas
www.osc.state.ny.us/localgov/costsavings/index.htm

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems
www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management
www.osc.state.ny.us/localgov/pubs/listacctg.htm#lgmg

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans
www.osc.state.ny.us/localgov/planbudget/index.htm

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders
www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.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/localgov/finreporting/index.htm

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers
www.osc.state.ny.us/localgov/researchpubs/index.htm

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics
www.osc.state.ny.us/localgov/academy/index.htm

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