

# Newfane Central School District

## Financial Management

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NOVEMBER 2020

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

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# Report Highlights

## Newfane Central School District

### Audit Objective

Determine whether the Newfane Central School District's (District) Board and District officials properly managed fund balance and reserves.

### Key Findings

The Board and District officials can better manage fund balance and reserves.

- The practice of annually appropriating fund balance that is not needed to finance operations and overstating appropriations concealed the actual surplus fund balance.
  - When unused appropriated fund balance and encumbrances are added back, surplus fund balance exceeded the limit each year by \$8.1 million to \$9 million, or 26 to 28 percentage points, which exceeded the 4 percent statutory limit.
- \$13.4 million was improperly restricted in two reserves:
  - \$12.6 million in the employee benefit accrued liability reserve.
  - \$800,000 in the debt service reserve.

### Key Recommendations

- Reduce surplus fund balance to comply with the legal limit and use the excess funds in a manner that benefits taxpayers.
- Return funds improperly restricted to surplus fund balance in compliance with applicable statutes.

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

### Subsequent Event

The District's 2019-20 projections and our audit work do not factor in the pandemic's financial effects.

### Background

The District serves the Towns of Newfane, Lockport, Cambria and Wilson in Niagara County.

The seven-member Board of Education (Board) is responsible for managing and controlling the District's financial and educational affairs. The Superintendent of Schools (Superintendent) is the District's chief executive officer and is responsible, along with other administrative staff, for the District's day-to-day management under the Board's direction.

The Business Administrator oversees the District's business office and maintains its financial records. The Board, Superintendent and Business Administrator are responsible for developing the budget.

#### Quick Facts

2019-20 Expenditures	\$30.8 million
Enrollment	1,383
Employees	244

### Audit Period

July 1, 2016 – April 27, 2020

# Financial Management

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## What Is Proper Financial Management?

To properly manage financial condition, a board should adopt reasonably estimated and structurally balanced budgets based on historical data or known trends in which recurring revenues finance recurring expenditures. In preparing the budget, a board must estimate the amounts a school district will spend and receive, the amount of fund balance<sup>1</sup> that will be available at fiscal year-end to use toward the next year's budget and the expected real property tax levy. Accurate estimates help ensure that the tax levy is not greater than necessary.

A board is permitted to retain a specified amount of fund balance for cash flow needs or unexpected expenditures and reserves for other identified or planned needs. New York State (NYS) Real Property Tax Law<sup>2</sup> currently limits the amount of surplus fund balance<sup>3</sup> that a school district can retain to no more than 4 percent of the next year's budget. Any surplus fund balance over this percentage must be used to reduce the upcoming fiscal year's real property tax levy or to fund needed reserves.

Encumbrances are commitments related to unfulfilled contracts for goods or services and are intended to help prevent a school district from exceeding appropriations. At the end of the fiscal year, a portion of fund balance is set aside to carry forward appropriations for these commitments into the next fiscal year so that the following year's budget may be increased by these amounts.

## The Board and District Officials Overestimated Appropriations and Allowed Surplus Fund Balance to Exceed the Statutory Limit

We compared budgeted appropriations and estimated revenues with actual operating results for 2016-17 through 2018-19 and found that revenue variances were generally reasonable.<sup>4</sup> In contrast, appropriations were overestimated by an average of \$5.2 million (17 percent) each year, or a total of approximately \$15.7 million (Figure 1).

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Accurate estimates help ensure that the tax levy is not greater than necessary.

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1 Fund balance is the difference between revenues and expenditures accumulated over time.

2 New York State (NYS) Real Property Tax Law, Section 1318

3 Surplus fund balance is defined as unrestricted fund balance minus appropriated fund balance and encumbrances included in committed and assigned fund balance. For further information, refer to our accounting bulletin at <https://www.osc.state.ny.us/files/local-government/publications/pdf/gasb54.pdf>.

4 Revenue estimates were underestimated by an annual average of 1 percent.

**Figure 1: Overestimated Appropriations<sup>a</sup>**

	2016-17	2017-18	2018-19	Totals
<b>Appropriations</b>	\$35,260,000	\$35,827,000	\$38,215,000	\$109,302,000
<b>Actual Expenditures<sup>b</sup></b>	\$30,152,000	\$30,866,000	\$32,624,000	\$93,642,000
<b>Overestimated Appropriations</b>	\$5,108,000	\$4,961,000	\$5,591,000	\$15,660,000
<b>Percentage Overestimated<sup>c</sup></b>	17%	16%	17%	17%

a Excluding budgeted and actual transfer activity

b These amounts include encumbrances of \$1.5 million for the 2016-17 fiscal year, \$1.7 million for 2017-18 and \$2 million for 2018-19.

c Overestimated appropriations divided by actual expenditures

The most significant overestimated appropriations were for employee benefits, programs for children with handicaps and pupil transportation.<sup>5</sup> These appropriations were overestimated by a total of approximately \$10.5 million, or 26 percent from 2016-17 through 2018-19.

The Business Administrator told us the Board and District officials overestimated appropriations to provide flexibility in the budget if certain expenditures, such as special education costs and employee health insurance costs, are higher than anticipated. He told us that officials cannot always develop better estimates for special education costs because officials cannot predict when more special education students will move into the District, which also can result in increased transportation costs. In addition, he told us that health insurance costs can fluctuate based on the number of employees participating in the health insurance plan in a given year or changes in premiums.

### **The Board and District Officials Appropriated Fund Balance That Was Not Needed**

Because the Board and District officials overestimated appropriations, it appeared that they needed to appropriate fund balance<sup>6</sup> to close projected budget gaps. In the 2016-17 through 2018-19 budgets, the Board annually appropriated between \$1.5 million and \$5 million of fund balance, but the District did not use all the fund balance that was appropriated for those fiscal years.

When fund balance is appropriated for the next year's budget, the expectation is that there will be a planned operating deficit<sup>7</sup> equal to the amount of fund balance

5 From 2016-17 through 2018-19, appropriations for employee benefits were overestimated by \$5.8 million (26 percent), programs for children with handicaps by \$2.6 million (22 percent) and pupil transportation by \$2.2 million (36 percent).

6 An appropriation of fund balance is the use of unexpended resources from prior years to finance appropriations contained in the current budget and is considered a one-time financing source.

7 A planned operating deficit occurs when a portion of fund balance from previous years is used to finance the next year's appropriations.

that was appropriated. However, primarily due to overestimated appropriations, the District experienced annual operating surpluses in two of the last three fiscal years resulting in a three-year cumulative operating surplus totaling approximately \$2.3 million. As of June 30, 2019, surplus fund balance totaled more than \$4.6 million and was 12 percent of the 2019-20 budgeted appropriations, which exceeded the statutory limit by approximately \$3 million (Figure 2).

**Figure 2: Surplus Fund Balance Reported at Fiscal Year-End**

	2016-17	2017-18	2018-19
Beginning Total Fund Balance	\$21,803,000	\$24,021,000	\$24,867,000
Add: Operating Results	\$2,218,000	\$882,000	(\$781,000)
Less: Unbudgeted Transfers Out	\$0	\$36,000	\$0
Ending Total Fund Balance	\$24,021,000	\$24,867,000	\$24,086,000
Less: Restricted Fund Balance (Reserves)	\$13,579,000	\$13,610,000	\$13,736,000
Less: Appropriated Fund Balance	\$2,962,000	\$5,012,000	\$4,610,000
Less: Encumbrances	\$1,737,000	\$1,974,000	\$1,138,000
Surplus Fund Balance	\$5,743,000	\$4,271,000	\$4,602,000
Maximum Fund Balance Allowed	\$1,369,000	\$1,455,000	\$1,477,000
Fund Balance in Excess of Limit	\$4,374,000	\$2,816,000	\$3,125,000
Next Year's Budget	\$34,235,000	\$36,386,000	\$36,931,000
Surplus Fund Balance as a Percentage of Next Year's Budget	17%	12%	12%

The Board and District officials' practice of annually appropriating fund balance that is not needed to finance operations is, in effect, a reservation of fund balance that is not provided for by statute and a circumvention of the statutory limit imposed on the level of surplus fund balance.

District officials also overstated encumbrances, which reduced the amount of fund balance subject to the statutory limit. Officials reported encumbrances between \$1.1 million and \$2 million at the end of the 2016-17 through 2018-19 fiscal years, for a three-year accumulated total of approximately \$4.8 million. However, we found that at least \$3.3 million of the encumbrances were not legitimate.

Both of these practices concealed the actual amount of surplus fund balance. For perspective, when unused appropriated fund balance and encumbrances are added back, surplus fund balance exceeded the limit each year by \$8.1 million to \$9 million, or 26 to 28 percentage points (Figure 3).

**Figure 3: Recalculated Surplus Fund Balance at Fiscal Year-End**

	2016-17	2017-18	2018-19
Surplus Fund Balance	\$5,743,000	\$4,271,000	\$4,602,000
Add: Unused Appropriated Fund Balance	\$2,962,000	\$4,231,000	\$4,610,000
Add: Improper Encumbrances	\$927,000	\$1,092,000	\$1,306,000
Recalculated Surplus Fund Balance	\$9,632,000	\$9,594,000	\$10,518,000
Maximum Fund Balance Allowed	\$1,369,000	\$1,455,000	\$1,477,000
Fund Balance in Excess of Limit	\$8,263,000	\$8,139,000	\$9,041,000
Next Year's Budget	\$34,235,000	\$36,386,000	\$36,931,000
Recalculated Surplus Fund Balance as a Percentage of Next Year's Budget	28%	26%	28%

The Board continued this pattern with the 2019-20 budget by appropriating \$4.6 million of fund balance that will likely not be needed as a financing source. The District was anticipating expenditures to be closer to budgeted amounts in 2019-20. However, the COVID-19 school closings resulted in certain cost reductions, and the District anticipated ending the fiscal year with an operating surplus.

The recently adopted 2020-21 budget appropriations decreased by \$900,000, but estimated State aid also increased by approximately \$100,000. However, our review did not take into consideration the potential impact that COVID-19 may have on the District's finances. Due to the potential reduction of State aid and the adjustments made to the 2020-21 budget, the District will likely need to use some portion of the \$3.3 million of fund balance it plans to appropriate.

Although the property tax levy remained relatively flat during the 2016-17 through 2018-19 fiscal years,<sup>8</sup> had the Board and District officials adopted more reasonable budgets, they could have considered using these excess funds to fund one-time expenditures and/or needed reserves, pay off debt or reduce the tax levy.

### **How Should the Board Properly Manage Reserve Funds?**

School districts are allowed by law to establish reserves and accumulate funds for certain future purposes (e.g., unemployment or retirement expenditures). A board should balance the intent for accumulating funds for identified future needs with the obligation to ensure real property taxes are not higher than necessary.

To help ensure that reserve balances do not exceed the amount necessary to address long-term obligations or planned expenditures, a board should adopt a comprehensive written policy that states its rationale for establishing reserve

<sup>8</sup> The property tax levy increased by only 1 percent on average during the 2016-17 through 2018-19 fiscal years.

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funds and objectives for each reserve, maximum targeted funding levels and conditions under which reserves will be used or replenished.

### **The Board Did Not Adopt a Comprehensive Written Reserve Fund Policy and Funds Were Improperly Restricted**

Although the Board adopted a written reserve fund policy, it did not address optimal funding levels, conditions necessary for when the funds would be used, or how and when reserve funds would be replenished. As of June 30, 2019, the District improperly restricted more than \$13 million in reserves.

Employee Benefit Accrued Liability Reserve (EBALR) – The District improperly restricted \$12.6 million of the \$12.7 million in the EBALR for other post-employment benefits (OPEB).<sup>9</sup> However, there is no statutory authority for a school district to establish a reserve for OPEB. Furthermore, the EBALR cannot be used for this purpose because these benefits are not based on employees' earned and unused leave time.

During our previous audit,<sup>10</sup> we informed District officials that there was no statutory authority to restrict funds for OPEB. At that time, the District had restricted approximately \$9.8 million in the EBALR for OPEB.

We recommended that the District take appropriate action, in accordance with statute, to rectify the excess fund balance in its reserves. Instead, the District increased the funds in its EBALR by \$2.9 million.

Debt Reserve – Certain funds are required by law<sup>11</sup> to be set aside and used to pay related debt. For example, a debt reserve must be established and maintained to account for the proceeds of a sale of a capital improvement with outstanding debt. School districts also are required to account for and restrict unexpended bond proceeds and related interest earnings in accordance with statutory provisions.

The District accounts for and reports a debt reserve in its debt service fund,<sup>12</sup> which is separate from the general fund. As of June 30, 2019, this reserve had a reported balance of almost \$1 million.

District officials were unable to identify the source of \$800,000 of these funds or demonstrate that the funds were required to be restricted to pay related debt.

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<sup>9</sup> OPEB are employee benefits other than pensions and are primarily health care benefits received by former employees after their employment ends.

<sup>10</sup> *Newfane Central School District – Financial Condition (2015M-307)*, which was released March 2016

<sup>11</sup> NYS GML Section 6-I, NYS Local Finance Law Section 165

<sup>12</sup> A debt service fund is used to account for the accumulation of resources designated for paying principal and interest on long-term debt.

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District officials were unable to identify the source of \$800,000 of these funds or demonstrate that the funds were required to be restricted to pay related debt.

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Without a valid legal requirement to restrict these funds, District officials do not have the statutory authority to choose to reserve or otherwise set aside these funds in this reserve.

In addition, District officials were not using the money in this fund to make debt service payments. Therefore, these funds should have been transferred to the general fund and added to surplus fund balance.

For perspective, when we add the funds improperly restricted in the EBALR and debt reserve to the previously recalculated June 30, 2019 surplus fund balance,<sup>13</sup> surplus fund balance exceeds the legal limit by nearly 61 percentage points (Figure 4).

**Figure 4: Surplus Fund Balance Recalculated With Improperly Restricted Reserve Funds**

	2018-19
Previously Recalculated Surplus Fund Balance <sup>a</sup>	\$10,518,000
Add: Improperly Restricted EBALR Funds	\$12,600,000
Add: Improperly Restricted Debt Service Funds	\$800,000
Recalculated Surplus Fund Balance	\$23,918,000
Maximum Fund Balance Allowed	\$1,477,000
Fund Balance in Excess of Limit	\$22,441,000
Next Year's Budget	\$36,931,000
Recalculated Surplus Fund Balance as a Percentage of Next Year's Budget	65%

<sup>a</sup> This amount includes the unused appropriated fund balance and improper encumbrances identified in Figure 3.

However, the District cannot remove the excess funds in the EBALR unless it obtains State legislative approval. Without this approval, the excess reserve funds in the EBALR will be “stranded” and cannot be used for costs other than those permitted by statute.

While it is a prudent practice for officials to save for future expenditures, inappropriately retaining funds in this manner results in missed opportunities to use these funds in a manner that best benefits taxpayers.

Given the negative financial effect of the pandemic, it is even more important for District officials to develop and monitor appropriate annual budgets.

...[T]he District cannot remove the excess funds in the EBALR unless it obtains State legislative approval.

<sup>13</sup> Refer to Figure 3 in The Board and District Officials Appropriated Fund Balance That Was Not Needed section for further information.

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## What Do We Recommend?

The Board and District officials should:

1. Develop and adopt budgets that include reasonable estimates for appropriations and the amount of fund balance that will be used to fund operations.
2. Discontinue the practice of appropriating fund balance that is not needed or used to fund operations.
3. Analyze fiscal year-end encumbrances to ensure that they represent unfulfilled obligations for the current fiscal year.
4. Develop a plan to reduce surplus fund balance to comply with the statutory limit. Surplus funds can be used for:
  - Reducing District property taxes;
  - Funding one-time expenditures;
  - Funding needed reserves; and
  - Paying off debt.
5. Adopt a more comprehensive written reserve policy that addresses the objective of each reserve, optimal funding levels for each reserve and conditions for when reserves will be used and replenished.
6. Review the EBALR balance and develop a plan to reduce the balance to a reasonable level in accordance with statute.
7. Transfer money improperly retained in the debt service fund to surplus fund balance in the general fund.

# Appendix A: Response From District Officials

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## Newfane Central School District

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Michael J. Baumann  
Superintendent of Schools

*"Together We Can"*

September 30, 2020

Jeffrey D. Mazula, Chief Examiner  
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### **Re: Response to Audit Report from the Office of the State Comptroller**

In the Spring and Summer of 2020, representatives from the Office of the State Comptroller conducted an audit of the Newfane Central School District. While the audit was overarching- reviewing procedures, internal controls, and financial accuracy- the focus of the audit and resulting report was the district's use and management of Fund Balance and Reserves.

This audit was preceded by audits conducted in 2010 and 2015 which also focused on the same topics, particularly the management of the Employee Benefit and Accrued Liability Reserve (EBALR).

At the time of the 2015 audit, the district's response was that the Fund Balance and Reserve accounts were maintained in order to provide resources for anticipated spikes and contingency needs in the future, including variations in costs for health insurance, retirement system contribution rates, and other similar expenses within the General Fund that were susceptible to wider range variances than normal expected inflationary factors.

While the recent comments from OSC in 2020 do not specifically dispute the responses from the district in prior audits, the district does recognize that the position of the OSC is that the level of Fund Balance and Reserves are high. Recent internal discussion of these topics by current district officials have concluded that there is general agreement with the position of the OSC.

Prior to the exit interview which revealed of the findings of this recent OSC audit, the district had already made moves to address this topic in a positive, transparent and appropriate way. These moves included: the expansion of the scope, membership, and role of the district audit committee; the development of a long range budget and reserve plan model; the expansion of a wider range of financial reports to be delivered to the board of education on a more frequent basis; the reconfiguration of personnel and responsibilities within the district; and the review of district communication protocols regarding financial operations.

OSC requires a response to the audit in the form of a Corrective Action Plan. The district is happy to provide such a plan. The direction of the district will be to incorporate components of this Corrective Action Plan into a more comprehensive Long Range Financial Action Plan.

As we will note, the use and application of the EBALR Reserve is indeed a measure that needs to be adjusted. While there is some merit to the opinion of prior business administration regarding the purpose and use of

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EBALR as it relates to the calculation of post-retirement benefits (i.e., that post-retirement benefits were determined by utilizing accrued liability calculations), OSC guidelines clearly indicate that the EBALR reserve is not to be used for post-retirement benefits. As a result, from this point forward, EBALR will be reserved for the purpose intended. With the current reserve balance being in excess of \$12 million, the long-term goal will be to reduce this balance incrementally towards a more appropriate target balance.

During the review conversation with OSC it was recognized that there may need to be variances from the state in order to release these EBALR funds. It is the intent of the district to address this topic with a specific and appropriate long range plan in mind. It is our expectation and hope that OSC and other agencies in the state will provide an open path for these corrective measures to take place. We are very confident that the action plan will be able to address the concerns raised in the report.

Another area identified by the OSC where we have already taken corrective steps is in relation to the unappropriated fund balance being above 4% of the budget. At the end of 2019-2020 fiscal year, the unappropriated fund balance is below this 4% threshold. It is however noted that adding the encumbered balance, which is over \$700,000 to this figure, would push the number over the 4% threshold. The district recognizes an encumbrance within this total that would be better served in a Reserve for Workers Compensation.

The balances in all other appropriated reserves (in addition to EBALR) are also being reviewed. The OSC report provides a compelling argument that the balances of some reserves for specific purposes do need review (e.g. Unemployment Reserve). Independent of and prior to the OSC findings, the district has already begun this process.

A final note is to confirm that recent events related to the Covid-19 pandemic have had, and will have, serious consequences as the district develops these long range plans. At the time of writing this response New York State has already begun to withhold 20% of all state aid revenue. There is currently no indication that this 20% reduction will not be permanent. There is also no indication that this reduction will not last for several years. Since early 2020 the Governor has often cited a 4 year deficit for the state in the absence of federal support. As a result, it may not be deemed unreasonable to anticipate a worst-case scenario of a 20% state aid reduction that may last 4 years, or more. For Newfane Central School District this 4 year reduction would total approximately \$14.9 million (\$3.72 million per year). Just one year ago this kind of calculation would have seemed unreasonable, but today it is not. Consequently, the appropriated fund balance figures that may have seemed too high in prior years, may seem perfectly appropriate today to offset such a loss in state aid.

The Newfane Central School District deeply appreciates the time, effort and professionalism that went into this audit. We are also happy to see that the findings and recommendations of the auditor reinforce and are consistent with the current position of the district in regards to our long-term financial plan and the direction we are moving fiscally.

Sincerely,

Michael J. Baumann  
Superintendent of Schools

Cc: James Schmitt, Board of Education President  
Mark Whyte, interim Business Official

## Appendix B: 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 District officials and Board members and reviewed Board meeting minutes, resolutions and policies to gain an understanding of the District's financial management policies and procedures and budgeting practices.
- We analyzed general fund financial records from 2016-17 through 2018-19 and evaluated any factors contributing to fluctuations in fund balance including real property tax levy fluctuations and trends.
- We reviewed the adopted general fund budgets from 2016-17 through 2018-19 to assess whether they were reasonable and structurally balanced by comparing adopted budgets with actual results of operations and analyzing significant budget-to-actual variances.
- We compared the adopted 2019-20 general fund budget with actual results of operations through February 29, 2020 and projected results through June 30, 2020 to assess whether similar budgeting and expenditure patterns existed and will continue.
- We reviewed the adopted 2020-21 budget to assess whether any significant changes had been made to the District's budgeting practices and tax levy.
- We reviewed the District's results of operations from 2016-17 through 2018-19 and calculated surplus fund balance as a percentage of the next year's appropriations after adding back appropriated fund balance and improperly restricted funds.
- We reviewed reserve fund balances as of June 30, 2019 to assess whether they were reasonable and being used and funded in accordance with applicable statutes. We reviewed historical data from our 2016 audit to assess whether reserves were properly established.
- We reviewed material encumbrances for 2016-17 through 2018-19 to assess whether they were legitimate and supported. Materiality was identified by type of encumbrances totaling 10 percent or greater of total encumbrances.

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.

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The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-a(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 next fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. The CAP should be posted on the District's website for public review.

## Appendix C: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional\\_directory.pdf](http://www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2018-12/regional_directory.pdf)

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