OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF
LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

New Fiscal Realities Challenge Local Governments

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State Comptroller

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Introduction

With the onset of the Great Recession, local governments in New York State faced new challenges that threatened their fiscal health. How well any municipality has dealt with these challenges is a matter of how fiscally healthy they were to begin with, the specific local circumstances of their finances, and how aggressively local officials have moved to address these issues. Some localities are facing and overcoming these challenges; others are finding it more difficult to do so.

Accurately measuring fiscal stress is not a simple task, given the variation and complexity of New York's local governments. Depending on the indicators used, the local governments identified as in distress or susceptible to stress in the future may be different. For example, annual operating losses might indicate that a locality is having financial difficulties. On the other hand, the operating losses could be planned to reduce an excessive fund balance. While a low or negative fund balance also might indicate fiscal stress, if that locality has sufficient cash reserves, the low fund balance could be a false indicator of stress.

However, no matter how you measure it, almost all cities in New York are stressed and have to work hard to keep their fiscal houses in order. Generally, they have been losing population for decades, along with declining or stagnant property assessments, higher poverty rates than surrounding towns, and older and decaying infrastructure. If a city is not facing budget solvency issues, it is likely facing service delivery stress – that is, it is having a hard time maintaining the services its residents want and need.

A review of aggregate information begins to demonstrate the fiscal challenges facing local governments in the State. Local governments suffered an actual decline in revenues between 2008 and 2009 of over $400 million, or 1.5 percent. This decline was driven by losses in sales taxes and further exacerbated by losses in State aid. While an increase in Federal aid helped to offset some of these losses, these funds provided only temporary relief. By 2010, total local revenues increased, but by less than 1 percent above 2008 levels.

In fiscal year 2011-12, Comptroller DiNapoli's Division of Local Government and School Accountability (LGSA) collected and analyzed the annual financial reports from more than 4,000 local governments, school districts, public authorities, fire districts and other special taxing districts.

- **County Sales Tax:** Collections dropped by 5.9 percent between 2008 and 2009, most significantly impacting counties and cities, but also affecting towns and villages. It took three years for this source of revenue to recover to 2008 levels. For the first six months of 2012, collections had rebounded to $3.4 billion, an increase of 4.7 percent from the same period in 2011. However, any future shocks to the economy could further dampen these collections.

- **Taxpayer Pressure:** Even before the new property tax levy limit was enacted,[1] many local governments had been responding to taxpayer demands by reducing increases in property taxes. Between 2000 and 2005, property taxes increased at an annual rate of 5.6 percent, on average. This rate slowed to 3.3 percent between 2005 and 2010.

- **Property Value Trends:** Since 2008, property values – which drive the property taxes local governments raise – have been falling. With the bursting of the housing bubble and foreclosures on the rise, local governments' tax bases have been eroding, causing many to have to raise tax rates just to keep levies flat. This trend has particularly impacted locations downstate. Downstate counties experienced historic growth as property values increased by a rate of 12.2 percent annually between 2000 and 2008. However, by 2011, all nine downstate counties – Dutchess, Nassau, Orange, Putnam, Rockland, Sullivan, Suffolk, Ulster and Westchester – had experienced a downturn in property values, with values declining at an average annual rate of 5.3 percent. Upstate counties did not experience the growth in property values or the decline after the bubble burst to the same degree. Growth upstate was more moderate – between 2000 and 2008, property values grew 5.6 percent on an average annual basis. Property values peaked in 2010 and then declined by 1.8 percent, with 21 of 48 counties experiencing declining property values between 2010 and 2011.

- **Constitutional Tax Limits:** The property tax cap restricts how much the tax levy can be increased from one year to the next. Counties, cities and villages also are subject to a constitutional tax limit (CTL) that limits the total amount of property taxes the municipality can levy. Preliminary data for 2012 indicates that there are eight municipalities that are dangerously close to exceeding this limit.[2] If a local government exceeds its CTL, State aid is withheld. More local governments will likely be facing this dilemma over the next few years, because the CTL is calculated as a percent of the five-year average of property value, which has been declining.

- **State Aid:** Following four years of sizable increases to unrestricted revenue sharing payments to local governments, peaking in fiscal year 2008-09, Aid and Incentives for Municipalities (AIM) payments have been in decline for the past three years. Since 2008-09, AIM has been reduced by $50 million, or 7 percent. AIM for New York City has been completely eliminated.

- **Mortgage Recording Tax (MRT):** Revenues continue to slide, though losses are leveling off. As the housing market recovery has stagnated, so have MRT revenues. Statewide MRT revenues have been on the decline since peaking in 2005, with the steepest decline occurring between 2007 and 2008. Since 2005, local governments have lost nearly $320 million in annual MRT revenues. Towns have been particularly affected, collecting $240 million less in 2010 than they did in 2005.

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[1] Chapter 97 of the Laws of 2011.

[2] See Appendix A, Table 1 for a listing of these municipalities.

Local governments have responded to the declines in revenue, in part, by curtailing spending. Between 2008 and 2010, local government spending increased by less than 1 percent. Expenditures actually decreased between 2008 and 2009 (by $37.6 million or 0.1 percent) and then increased slightly between 2009 and 2010 (by $312 million or 0.8 percent). Cities and counties increased their spending during this two year period (4 percent and 0.9 percent, respectively) while towns and villages decreased (-0.5 percent and -2.5 percent, respectively). Some examples of widespread spending decreases are listed below.

- Cities reduced spending for public safety.
- Counties reduced spending for health and cultural/recreational programs.
- Towns reduced spending most significantly for garbage collection and cultural/recreational programs.
- Villages reduced spending for cultural/recreational programs and transportation (highways).

A local government's cash position (liquidity) is vital to its fiscal health; it should have enough cash on hand to cover its existing liabilities. However, data indicates that the liquidity of local governments is deteriorating. In fact, there are more than 100 local governments that do not have enough cash on hand to pay even 75 percent of current liabilities. In addition, almost 300 local governments ended either fiscal years 2010, 2011, or both, in a deficit situation. More alarmingly, 27 local governments appear to have not only drained, but spent more than what they had in their rainy day fund (reserves).

Therefore, as the economy continues to recover from the Great Recession, local governments are faced with serious fiscal challenges. Local officials must prepare budgets with fewer resources (property, mortgage, and sales tax revenues) to fund rising expenditures. Further, due to the recently enacted property tax cap legislation, local officials are more limited in their ability to raise property taxes than in the past. To meet these fiscal challenges, local officials must carefully analyze their budgets and make informed decisions so that they can continue to provide adequate services with the resources available.

Comptroller DiNapoli is committed to ensuring that local officials develop budgets that provide transparency and accountability to the taxpayers. As such, the Office of the State Comptroller (OSC) continues to dedicate significant resources both to safeguard taxpayers' funds and to identify poor budgeting practices that could exacerbate local governments' fiscal challenges. In fiscal year 2011-12, Comptroller DiNapoli's Division of Local Government and School Accountability (LGSA) collected and analyzed the annual financial reports from more than 4,000 local governments, school districts, public authorities, fire districts and other special taxing districts. LGSA evaluated this data with respect to a set of pre-determined financial condition indicators, including deteriorating cash positions, increasing reliance on one-time revenues, declining fund balances, the issuance of large amounts of short-term debt, the incurring of significant amounts of non-discretionary expenditures, and failure to submit required financial reports. LGSA staff used this information to select municipalities for audit.

Audit Reports

For the fiscal year 2011-12, LGSA released 60 audit reports that found that the budgets presented to the public inaccurately depicted the expenditure of taxpayer funds. In retrospect, these budgets did not provide accurate information that could be relied upon for making funding decisions because the estimated expenditures and revenues were significantly misstated. At times, this occurred because the governing officials had such poor budgetary systems that they were unaware that they had put together inaccurate budgets. This usually resulted in a significant deterioration of the local government's financial health. At other times, it appeared that officials produced inaccurate budgets that would allow them to carry out activities without the public's knowledge or approval, such as building up excessive reserve funds. We also found certain local governments that were not currently in fiscal distress, but risked significant financial decline unless they improved their budgeting practices.

Operating Deficits

Operating deficits result from underestimating appropriations, overestimating revenues, or a combination thereof. An operating deficit decreases the total year-end fund balance and can lead a local government into fiscal distress. Local governments that make poor financial decisions, such as appropriating more funds than they have available into the next year's budget, or making advances to funds that cannot repay the loan, will enter into fiscal distress. To alleviate cash flow difficulties, a local government may authorize the issuance of short-term financing to ensure the continued operation of services. This places further burden on taxpayers due to additional legal and interest costs associated with such debt. To alleviate and avoid such financial difficulties, it is imperative for all local governments, especially those in fiscal distress, to adopt a long-term financial plan that provides for recurring revenues to finance expenditures and maintain or improve fiscal health.

Seventeen of our reports identified local governments that have such poor financial systems that they do not know their current financial condition or are unaware of how their actual expenditures compare to what they have previously budgeted. As a result, officials enact budgets that result in routine annual deficits – annual deficits that are accumulating and threatening the long-term fiscal health of the local government. These 17 local governments had declines in fund balance or fund balance deficits totaling more than $68 million.[3]

[3] See Appendix B, Table 2 for a list of entities with deficits.

Rockland County, for example, had a general fund balance deficit of approximately $39 million at December 31, 2009, which increased to about $52 million at December 31, 2010. The contributing factors included operating deficits in various component units of the general fund, particularly the home and infirmary fund, necessitating cash advances that were not repaid; the write-off of unpaid real property taxes and penalties owed by a major taxpayer; and questionable budgeting practices, including the overestimation of sales and mortgage tax revenues during periods of national economic decline. Our audit recommended that County officials develop a plan to address the operating deficits and develop realistic budgets that are financed by recurring revenue sources.

We also found that, from the 2006-07 through the 2009-10 fiscal years, the Village of Freeport's Board adopted unrealistic general fund budgets, which led to operating deficits totaling $10.9 million. A major reason for the operating deficits was that the Board included in the budget nearly $5 million in transfers from a non-existent reserve. In addition, the Village relied on the issuance of debt on an annual basis, totaling $9.7 million for the four fiscal years, to help subsidize the budget. The use of bond proceeds to pay for operating expenses masks a deteriorating fund balance. Without the use of bond proceeds, the Village would have had a deficit fund balance of more than $6 million at the end of its 2009-10 fiscal year. We recommended that the Board monitor actual revenues and expenditures, and that it adopt budgets that are in compliance with Village Law, are structurally balanced and do not rely on debt subsidies.

Further, we found that the Saugerties Central School District's adopted budget for the 2007-08 fiscal year contained an inaccurate estimate of State aid revenues, in excess of the estimates published by the State Education Department (SED). This resulted in an operating deficit of $1.9 million. Although the District had revenue shortfalls in the 2008-09 fiscal year, it did not have an operating deficit. However, the District again overestimated State aid in the 2009-10 fiscal year, which brought its deficit to $1.5 million in that year. These combined operating deficits reduced the unreserved fund balance in the District's general fund to a deficit of over $1.1 million at June 30, 2010. District officials issued a $3 million revenue anticipation note (RAN) in July 2009 and a $4.9 million RAN in June 2010 to meet cash flow needs during the 2009-10 and 2010-11 fiscal years. We recommended that the Board ensure that adopted budgets include sound revenue estimates that are based on accurate, timely information. Specifically, State aid revenue amounts should be based on projections and estimates available from SED.

Operating Surpluses

Operating surpluses result from overestimating appropriations, underestimating revenues, or a combination thereof. An operating surplus increases the total year-end fund balance. Officials have the option to reserve, appropriate or retain (up to the statutory limit for school districts[4] or at the local government's discretion) portions of this fund balance in a manner that best serves the interests of taxpayers.

Thirty audit reports included findings that officials adopted inaccurate budgets that resulted in surpluses and retention of excess fund balances. As a result, taxpayers paid unnecessary taxes to fund operations. These local governments created annual surpluses by consistently overestimating expenditures and underestimating revenues, even though data, such as prior years' results of operations, was often available to enable them to adopt more accurate budgets.

- School Districts – We found that 13 school districts retained fund balances in excess of the legal limit totaling more than $21 million and over-funded reserves by more than $27 million.[5] For example, our audit of the Baldwin Union Free School District (District) found that the Board routinely adopted budgets that included appropriations in excess of what was necessary to fund operations. As a result, the District's available fund balance exceeded the statutory limit by about $4 million as of June 30, 2010. In addition, the District maintained an Employee Benefit Accrued Liability Reserve (EBALR) fund that was over-funded by $8.2 million as of June 30, 2010.

  In accordance with new legislation[6] brought about, in part, through OSC's identification of excess EBALR funds in school districts across the State,[7] the District was allowed to withdraw up to $3.8 million from the EBALR to fund appropriations in the 2011-12 budget only. If the District actually used this amount from its EBALR to fund 2011-12 appropriations, the EBALR would still be over-funded by approximately $4.4 million. Our report recommended that the Board and District officials adopt more realistic budgets, retain fund balance amounts in compliance with statute, fund the EBALR with only the amounts necessary to cover the liability, and use the EBALR to pay for related obligations.

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[4] Previously, unreserved unappropriated fund balance for school districts could not exceed 2 percent of the current year's appropriations. At June 30, 2007 the limit was 3 percent of 2007-08 appropriations and increased to 4 percent at June 30, 2008 and continues at 4 percent for years thereafter.

[5] See Appendix B, Table 3 for a list of school districts with excess funds.

[6] The 2011-12 State Budget amended General Municipal Law to allow school districts, during the 2011-12 school year only, to withdraw from their EBALRs an amount not to exceed the lesser of: (a) the dollar value of excess funding in the reserve as certified by the State Comptroller, or (b) the amount of the school district's Gap Elimination Adjustment as calculated by the New York State Commissioner of Education. The enacted Budget's School Aid amount included a $2.8 billion Gap Elimination Adjustment for the 2011-12 school year that was designed to help achieve a balanced budget through reductions in school aid on a progressive basis, accounting for each school district's wealth, student need, administrative efficiency and residential property tax burden.

[7] See report titled *Employee Benefit Accrued Liability Reserve Funds*, 2008-MS-3, October 2008.

- Local Governments – While local governments are not required by law to limit retention of fund balance to a certain amount, they should retain amounts that are reasonable to provide for unexpected expenses or emergencies. Retaining fund balance amounts in excess of what are necessary results in taxpayers paying more than a fair amount of taxes. We found that 17 municipalities retained fund balances in excess of what they could reasonably expect to need for contingencies.[8] Excess fund balances ranged from 31 percent to 323 percent of the ensuing year's budgeted expenditures.

  For example, the Town of Triangle, which is located in Broome County, has three operating funds that have accumulated significant fund balances – by an average of 123 percent of the next year's expenditures – without any stated plans for using the money. The Town accumulated these excess funds because the Board consistently underestimated revenues and overestimated expenditures, which resulted in operating surpluses. We recommended that the Board adopt more realistic budgets and develop a plan to reduce the surpluses.

Deficient Budgeting Practices

Good budgeting practices start with accurate and reliable estimates of revenues, appropriations and fund balance that management can use as a basis for their decisions. Many times, poor recordkeeping contributes to a local government's financial decline. Without adequate records, governing officials cannot make informed financial decisions, which leads to poor budgeting practices.

Thirteen of our reports identified deficient budgeting practices which did not provide an accurate picture of the local government's true financial condition.[9] While these local governments were not currently in fiscal distress, they risked significant financial decline unless they improved their budgeting practices. For example, we found that officials in the Town of Royalton, located in Niagara County, did not have a comprehensive understanding of fiscal management, especially concerning inter-fund financial transactions. The Town had approximately $725,000 in outstanding inter-fund advances at the end of the 2010 fiscal year. We found no indication that the Board authorized these advances and inter-fund advances were not repaid within the same fiscal year.

The Supervisor also did not ensure that the inter-fund activity was properly recorded. Because the Town has funds and districts that represent different tax bases, it is unclear to what extent inter-fund activity occurred between such different tax bases. Furthermore, these actions have resulted in an inaccurate depiction of the actual financial condition of certain Town operating funds. We recommended that the Board and Town officials adopt budgets that properly allocate sales tax revenues, maintain adequate financial records and properly record inter-fund activity.

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8 See Appendix B, Table 4 for a list of local governments with excess funds.

9 See Appendix B, Table 5 for a listing of entities with deficient budgeting practices.

Budget Reviews

LGSA performed 23 budget reviews[10] during fiscal year 2011-12.[11] Budget reviews examine a local government's budget prior to adoption to determine whether information contained within the preliminary budget is supported and whether estimates are reasonable and balanced.

Our budget reviews have identified municipalities which have unreasonable proposed budget estimates. For example, we found that the City of Utica's 2012-13 proposed budget needed improvement in several areas. To help the City to develop a reasonable spending plan, we recommended that the Common Council allocate at least 5 percent of the budget ($3.3 million) for contingency appropriations and remove speculative ambulance service revenues of $1.8 million from this year's budget. In addition, we advised the Council to carefully evaluate the possibility of losing (and repaying) $780,000 in grant moneys, as well as paying additional moneys for salary appropriations, and then adjust the budget as needed. We also recommended that the Common Council consider revising its City Charter to establish a fund balance policy and examine how best to preserve the resources that remain in the Water Trust.

Some entities improved their budgeting practices as a result of our reviews and could recover from fiscal stress if they continue to implement our recommendations. Our review of the City of Olean's 2011-12 proposed budget found that, generally, the significant revenue and expenditure projections were reasonable, and that the City had made good progress in improving its financial condition. However, the City still had not implemented recommendations made in prior budget reviews or audit reports. The City did not use available debt reserve funds to finance debt service costs and still lacked a comprehensive plan for identifying the City's capital needs. Further, the City Auditor did not include essential year-to-date actual revenue and expenditure data in the proposed budget. City officials should implement these recommendations to sustain the progress made thus far in improving the City's fiscal health.

[10] LGSA performs mandatory and non-mandatory budget reviews. Mandatory budget reviews are subject to Local Finance Law Section 10.10, which requires all local governments that are receiving deficit financing annually to submit to OSC their proposed budget for the next fiscal year. OSC must review all proposed budgets for reasonableness while such municipalities are receiving deficit financing. LGSA also performs non-mandatory budget reviews as a service to municipalities that are showing signs of fiscal stress, but have not yet been authorized to issue deficit financing.

[11] See Appendix B, Table 6 for a listing of budget reviews completed in fiscal year 2011-12.

Continuous Monitoring and Analysis

In accordance with new legislation, LGSA collects, reviews and analyzes information reported by local governments and school districts related to the State's property tax cap. Local governments cannot exceed the tax cap without a 60 percent vote to override the cap. If they exceed the tax cap without such a vote, they must not use any funds generated in excess of the cap in the current budget year. Such funds must be set aside to reduce tax levies in future years.

In fiscal year 2011-12, LGSA issued 48 letters advising local officials that they had exceeded the tax cap requirements, and that they were required to place the excess funds in a reserve to fund the ensuing year's budget.

LGSA also continuously monitors the financial condition of local governments by utilizing fiscal stress indicators. These indicators feed into the audit team's risk assessment process to identify those governments in need of assistance. In addition, LGSA monitors compliance with constitutional debt limits and constitutional tax limits; reviews local government actions that require OSC approval (e.g., special district creations and extensions); and certifies State aid payments.

Conclusion

When officials do not present accurate budget estimates to taxpayers, school district and local government transparency and accountability are compromised. When budgets are inaccurate, taxpayers are not provided with a realistic portrayal of their local government's financial condition and, in many cases, could be paying more taxes than necessary. Poor budgeting practices also can hide from taxpayers what their taxes are actually funding.

Inaccurate budgeting practices resulting in diminished financial condition have left some local governments extremely vulnerable to any unanticipated expenditures resulting from emergencies, mandates, or unexpected increases in the costs of goods and services. These local governments also are susceptible to shortfalls in expected revenues. To reduce this budgetary strain, such local governments must seek additional revenues and/or reduce expenditures in the current and succeeding fiscal years. Local governments should institute effective multiyear financial planning processes to identify structural imbalances between revenues and expenditures, and allow them to set long-term priorities and goals. If a local government's financial condition continues to deteriorate, taxpayers will pay the price through higher tax levy increases which could have been avoided through more accurate budgeting and financial planning.

Further, maintaining excess fund balances or over-funding reserves can result in noncompliance with Real Property Tax Law and General Municipal Law. In these cases, excess fund balance should be used for more productive purposes, such as paying off debt, financing one-time expenses and reducing property taxes.

Comptroller DiNapoli recognizes that local governments and school districts will continue to be faced with fiscal challenges. LGSA is committed to monitoring fiscal management practices to ensure that taxpayer moneys are protected. The Office of the State Comptroller will continue to dedicate resources to provide information and assistance to local governments via our website, publications and training initiatives.[12]

[12] The Office of the State Comptroller's website includes Local Government Management Guides, which provide guidance to local officials on important topics including financial condition analysis, fiscal oversight responsibilities, and multiyear financial planning. These publications can be found at: **http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lgmg**

Appendix A

Municipalities in Danger of Exceeding the Constitutional Tax Limit

Table 1: Municipalities in Danger of Exceeding the Constitutional Tax Limit

Municipality	Percent of Tax Limit Exhausted for Fiscal Year Ending 2012
Cortland County	92.37
City of Binghamton	85.82
City of Gloversville	92.72
City of Jamestown	92.20
City of Lackawanna	84.53
New York City	95.09
Village of Herkimer	94.12
Village of Lyons	89.82

Appendix B

Summary of Audit Reports Released in Fiscal Year 2011-12

Table 2: Reports with Deficit/Declining Fund Balances		
School District or Local Government	**Report Number**	**Deficit/Decline Amount**
Rockland County	2011M-160	$52,000,000
Village of Freeport	2011M-42	$6,054,389
Town of Ramapo	2011M-143	$3,481,500
Saugerties CSD	2011M-50	$1,100,000
Village of Babylon	2010M-204	$1,000,000
Town of Bolton	2011M-120	$899,335
Village of Dansville	2010M-166	$762,600
Elmira City SD	2011M-196	$629,700
City of Binghamton	2011M-17	$551,287
Town of Lake George	2011M-6	$489,785
Town of Amity	2011M-164	$260,572
Village of Lyons	2011M-61	$224,943
Town of Busti	2011M-30	$188,241
Village of Rouses Point	2011M-232	$175,843
Town of Minisink	2011M-215	$156,733
Village of Saugerties	2011M-172	$152,000
Town of Farmersville	2011M-84	$3,638
	Total	**$68,130,566**

Appendix B

Summary of Audit Reports Released in Fiscal Year 2011-12

Table 3: School District Reports with Excess Fund Balance

School District	Report Number	Excess Fund Balance	Excess Reserves
Kendall CSD	2011M-18	$6,000,000	$1,850,000
Baldwin UFSD	2011M-124	$4,000,000	$8,200,000
Dover UFSD	2011M-55	$2,500,000	
Ilion CSD	2010M-242	$1,950,000	
Croton-Harmon UFSD	2011M-269	$1,805,150	
Franklinville CSD	2011M-7	$1,800,000	$2,300,000
Hudson Falls CSD	2011M-96	$1,300,000	$3,700,000
Stillwater CSD	2011M-47	$1,136,259	
Corinth CSD	2010M-256	$869,695	$1,020,000
Perry CSD	2011M-126	$480,000	$4,982,000
Clifton-Fine CSD	2011M-213	$27,126	$2,400,000
Bethlehem CSD	2010M-243		$1,890,000
Eden CSD	2011M-51		$1,500,000
	Total	**$21,868,230**	**$27,842,000**

Appendix B

Summary of Audit Reports Released in Fiscal Year 2011-12

Table 4: Local Government Reports with Excess Fund Balance (FB)

Local Government	Report Number	Unreserved FB As % of Ensuing Year Budget
Town of Schuyler Falls	2011M-95	323%
Montezuma Fire District	2011M-104	129%
Town of Triangle	2011M-183	123%
Town of Yates	2011M-221	123%
Town of Corning	2011M-191	122%
Village of Hamilton	2011M-219	96%
Town of Herkimer	2011M-288	84%
Town of Castile	2011M-41	84%
Town of Boston	2010M-170	77%
Savannah Fire District (a)	2011M-267	70%
Springwater Fire District	2011M-184	68%
Town of Butler	2011M-37	67%
Village of Islandia	2010M-250	59%
Village of Hobart	2011M-60	54%
Town of Granby	2011M-86	52%
Town of Potter	2011M-5	41%
Coopers Plains Long Acres Fire District (b)	2011M-149	31%

(a) Reserve established with no purpose as a % of ensuing year budget

(b) Operating surplus as a % of ensuing year budget

Appendix B

Summary of Audit Reports Released in Fiscal Year 2011-12

Table 5: Reports with Deficient Budgeting Practices	
School District or Local Government	**Report Number**
City of Gloversville	2011M-66
Warren County	2011M-31
East Ramapo CSD	2011M-52
Center Moriches UFSD	2011M-140
Town of Portville	2011M-127
Peru CSD	2011M-159
Clinton CSD	2011M-133
Town of Royalton	2011M-207
Springville-Griffith Institute CSD	2011M-218
Town of Junius	2011M-216
Town of Providence	2011M-262
Town of Enfield	2011M-192
Village of Whitehall	2011M-237

Appendix B

Summary of Audit Reports Released in Fiscal Year 2011-12

Table 6: Budget Reviews Completed

School District or Local Government	Report Number
Fabius-Pompey CSD	B3-11-4
Patchogue-Medford UFSD	B7-11-3
Village of Endicott	B4-11-5
Beacon City SD	B6-11-7
Monroe-Woodbury CSD	B8-11-8
East Moriches UFSD	B7-11-6
Chenango Valley CSD	B4-11-9
Liberty CSD	B4-11-10
Village of Hempstead	B7-11-11
Greater Amsterdam SD	B5-11-12
Enlarged City SD of Troy	B5-11-13
City of Glen Cove	B7-11-14
Town of Sidney	B4-11-19
Town of Deerpark	B6-11-18
Town of Stony Point	B6-11-17
Town of East Hampton	B7-11-15
City of Troy	B5-11-16
City of Newburgh	B6-11-20
Patchogue-Medford UFSD	B7-12-1
City of Olean	B1-12-2
City of Utica	B3-12-3
Liberty CSD	B4-12-4
Campbell–Savona CSD	B2-12-5

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