



DIVISION OF  
LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

# Annual Performance Report on New York State's Industrial Development Agencies

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FISCAL YEAR ENDING 2009

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State Comptroller

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## Summary

Industrial Development Agencies (IDAs) are public benefit corporations created by an act of the State Legislature on behalf of one or more local governments. IDAs are intended to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, and to improve their recreation opportunities, prosperity and standard of living.<sup>1</sup>

The 115 IDAs operating in the State in 2009 are just one type of entity that performs economic development functions. Additionally, there are 279 local development corporations (LDCs) operating in New York State, many of which were also created for economic development purposes. A number of the State's most populous areas have multiple IDAs and LDCs. For example, there are 40 IDAs and LDCs in New York City, 21 in Erie County, 19 each in Monroe and Westchester counties, and 14 each in Albany and Orange counties.

The overlapping nature of these economic development efforts can make the task of establishing a regional, coordinated approach difficult. Moreover, there have been and continue to be persistent problems and questions related to local governments' use of LDCs, and to IDA performance and accountability. In response, Comptroller DiNapoli recently advanced a reform package that would limit municipal use of LDCs to finance local government operations and the acquisition or improvement of their assets. He has also increased oversight of IDA operations through audits, issuance of an annual performance report and more rigorous review of IDA reports. Presently, if an IDA's annual audited financial statement is not filed or is found to be incomplete, the IDA's authority to offer financial assistance which provides exemptions from certain State taxes is suspended.

While the reform efforts related to IDAs have resulted in some level of improvement in the overall quality of IDA reports, there are still shortfalls in the tracking and verification of performance measures, especially where job creation and job retention goals are concerned. These measures are essential if taxpayers are to be satisfied that the tax exemptions and other advantages that IDAs provide to private businesses and entities are justified relative to the quantifiable benefits they generate.

IDA Summary Statistics						
Year	IDAs	Projects	Total Project Amount	Net Tax Exemptions	Estimated Job Gain	Average Cost Per Job Gained
2009	115	4,577	\$73,504,614,999	\$496,033,527	204,172	\$2,429
2008	115	4,471	\$65,621,175,274	\$644,955,386	195,466	\$3,300
2007	116	4,130	\$60,745,321,393	\$592,845,290	226,602	\$2,616
2006	116	3,813	\$41,020,744,110	\$455,493,469	228,925	\$1,990
2005	117	3,693	\$39,386,476,860	\$386,538,965	300,944	\$1,284
2004	117	3,475	\$34,302,069,906	\$388,005,975	164,094	\$2,365
2003	117	3,294	\$33,945,336,005	\$353,579,036	133,678	\$2,645
<b>Change 2008 to 2009</b>	0	106	\$7,883,439,725	-\$148,921,858	8,706	-\$870
<b>Percentage Change</b>	0.0%	2.4%	12.0%	-23.1%	4.5%	-26.4%
<b>Change 2003 to 2009</b>	-2	1,283	\$39,559,278,994	\$142,454,491	70,494	-\$216
<b>Percentage Change</b>	-1.7%	38.9%	116.5%	40.3%	52.7%	-8.1%

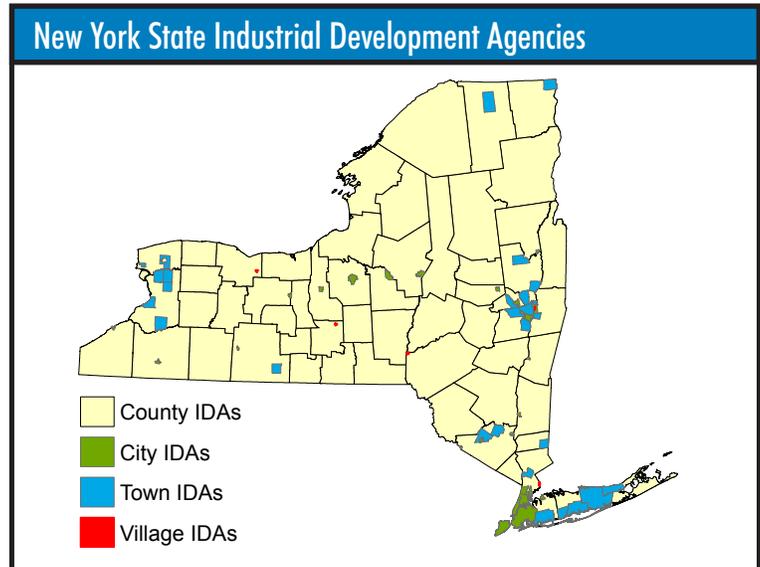
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- In 2009, the 115 IDAs in New York State reported supporting 4,577 projects valued at \$73.5 billion, an increase of 106 projects with an additional worth of almost \$8 billion, or 12 percent, from the year before.
  - Over half of the \$8 billion increase in the total value of projects assisted by IDAs in 2009 is attributable to one new project – the Saratoga County IDA assisted the Global Foundries U.S. microchip fabrication plant, worth \$4.7 billion. Other large new projects are being assisted by the Suffolk County IDA (a corporate headquarters), the Rensselaer County IDA (a power plant and a health imaging manufacturing facility), the Monroe County IDA (a shopping center), and the Town of Lockport IDA (an Internet data center).
  - IDAs provided total gross tax exemptions of \$1.2 billion in 2009. These exemptions were partially offset by the receipt of payments-in-lieu-of-taxes (PILOTs) totaling nearly \$700 million, resulting in net tax exemptions of almost \$500 million. Net exemptions declined by almost \$150 million from 2008 due largely to ongoing adjustments in reporting methods by the New York City IDA. These adjustments also affect the average cost per job gained.
  - Projects receiving IDA assistance employed 724,390 full-time equivalent workers in 2009. This represents a cumulative net gain of 204,172 jobs from IDA projects over the life of the projects.
  - IDAs reported nearly \$23 billion in debt outstanding in 2009, with more than \$2 billion in new debt being issued in 2009.
  - As evidenced by the number and geographic distribution of local IDAs and LDCs, it is clear that economic development efforts in the State are overlapping in nature and do not necessarily reflect the size, density, or development needs of the State’s communities. This uneven distribution of IDAs and LDCs suggests that there is a need for better regional coordination.
  - An analysis by county of net tax exemptions provided by IDAs and of job growth does not indicate a positive correlation between the two. This reinforces the need for better job creation and retention data for all IDA projects, in order to evaluate the extent to which these projects are meeting their intended economic development goals.

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## Introduction

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By law, each IDA is required to file an audited annual financial report with OSC within 120 days after the end of its fiscal year. If an IDA fails to file a statement or files a report that is not substantially complete as determined by the State Comptroller, after a series of notifications, the IDA's power to offer financial assistance which provides exemptions from State taxes (including State sales tax and the mortgage recording tax) is suspended until the required report is filed. Reports are filed through the Public Authorities Reporting Information System (PARIS), which was developed by OSC in cooperation with the New York State Authorities Budget Office (ABO). PARIS was introduced in 2007 and has been fully phased in for all IDAs as of the 2008 fiscal year.



The reports filed by IDAs have frequently been inconsistent and incomplete, as highlighted by an OSC report issued in February 2008. This report, which examined data from 2006 and prior, found that these issues made it difficult to determine how well IDAs achieved their mission of attracting and retaining jobs, or even to determine how much of the taxpayer's money was being spent on IDA projects.<sup>2</sup>

For some time, OSC has been working to improve the quality and dependability of the data contained in individual IDA reports. The implementation of PARIS led to a marked improvement in the quality of IDA data, since PARIS requires a standardized reporting format through a structured, Internet-based application. OSC has also stepped up oversight with respect to IDAs that did not file reports or that filed reports which were not substantially complete. This effort has already borne fruit, with the number of financial reports filed after the statutory deadline declining from ten in the 2008 reporting cycle to three in the 2009 reporting cycle. The three IDAs that have not submitted reports for 2009 include the Town of Erwin IDA, the City of Newburgh IDA, and the City of Oneida IDA. These IDAs also have not reported for 2007 or 2008, and OSC has suspended their power to offer exemptions from State taxes.

Additional improvements in IDA reporting have resulted from the Public Authorities Reform Act of 2009.<sup>3</sup> This Act expanded the reporting requirements for all State and local authorities, including IDAs. Financial reports now include information on grant and subsidy programs administered by these authorities, operating and financial risk, and bond ratings and long-term liabilities (such as employee benefits). In addition, IDAs are now required to report on certain real property transactions, make information accessible to the public via a website, and provide historical information, including the legislation that established the IDA, and a description of the IDA and its board structure.

## The Overlapping Nature of New York’s Economic Development Efforts

New York City and all of the counties outside of New York City have IDAs (Washington and Warren counties share one IDA) – covering the entire territory of the State. In addition, there are 58 other IDAs in operation that have been formed by the State for the benefit of other local governments.

Including IDAs created for benefit of the county itself, eleven counties have more than two IDAs:

- Western New York – Erie and Niagara counties;
- Capital Region – Albany, Rensselaer, Saratoga, and Schenectady counties;
- Mid-Hudson Region – Orange and Westchester counties;
- Long Island – Nassau and Suffolk counties; and
- Steuben County in the Southern Tier.

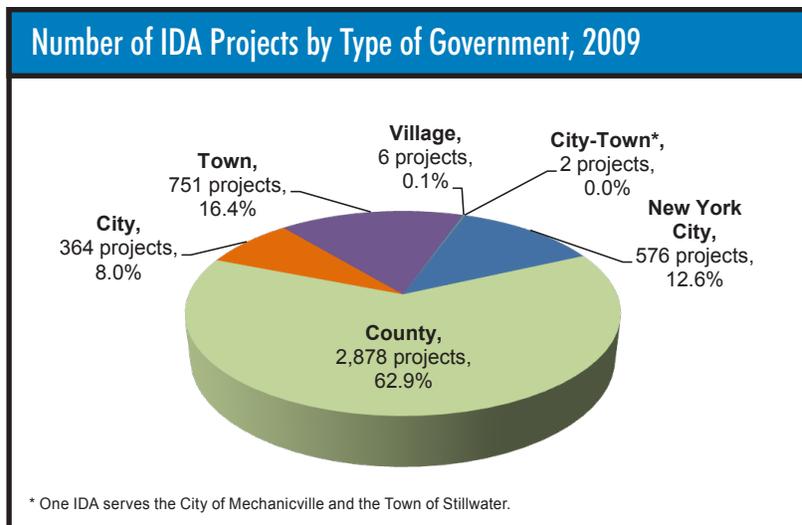
Two of the State’s largest cities – Buffalo and Rochester – do not have their own IDAs, while some small villages and towns do have IDAs.

In addition to IDAs, the State of New York has a number of entities that are intended to promote economic development. At the State level, the Department of Economic

Development and the Empire State Development Corporation are tasked with helping to create the State’s economic development policy. There are many local entities that have economic development roles, including IDAs and Local Development Corporations (LDCs). There were 114 IDAs and 279 LDCs operating in the State at the end of 2010.<sup>4</sup> More than 20 new LDCs were created between 2008 and 2010; many of these were formed to support “civic facility” projects after the statutory authority

of IDAs to provide financial assistance for these types of projects expired in January 2008. This is in addition to any activities carried out directly by counties, cities, towns and villages that may relate to economic development.

IDAs per County		
County	Number of IDAs	Population
Albany	7	304,204
Westchester	7	949,113
Erie	6	919,040
Orange	6	372,813
Saratoga	5	219,607
Suffolk	5	1,493,350
Rensselaer	4	159,429
Nassau	3	1,339,532
Niagara	3	216,469
Schenectady	3	154,727
Steuben	3	98,990
<b>16 Counties</b>	32 (2 each)	2,734,380
<b>30 Counties</b>	30 (1 each)	2,241,315
<b>New York City</b>	1	8,175,133



By examining the number and location of each IDA and known LDC, it quickly becomes evident that many areas have several such agencies with often overlapping jurisdictions. For example, New York City has an IDA as well as 39 LDCs. In addition, there are six counties that have over a dozen IDAs and LDCs apiece. This uneven distribution of IDAs and LDCs may suggest that there is a need for better regional coordination to maximize the positive impact IDAs can have on host communities and eliminate the inefficiencies often bred by overlapping economic development efforts.

This multitude of economic development entities raises questions related to the coordination of economic development activities within a region. Each entity may pursue differing and possibly conflicting strategies, such as vying for projects in a manner that offers benefits to one group of taxpayers to the detriment of another group of taxpayers within the same regional community.

IDAs are precluded from offering financial assistance to projects which would result in the removal of an industrial or manufacturing plant from one area of the State to another or the abandonment of a plant or facility located within the State, unless the IDA determines that the project is “reasonably necessary” to discourage the project occupant from removing the plant or facility out of the State or to preserve the competitive position of the project occupant in its respective industry.<sup>5</sup> A 2006 OSC audit found that 21 of 108 projects in six IDAs had moved within the State. While all of these entities claimed that IDA assistance was necessary to maintain their competitive position and prevent them from moving out of State,

## Local Development Corporations

Local development corporations (LDCs) are private, not-for-profit corporations often created by or for the benefit of local governments for economic development or other public purposes. Although these entities can be useful tools, their role in certain local government transactions has become a growing concern. Recent audits of local governments have revealed that LDCs are being created and used for a range of activities beyond their original fundamental purposes. Specifically, some of these entities have been used to circumvent State laws which govern local government finances, operations and the acquisition and improvement of government assets. As a result, Comptroller DiNapoli has advanced legislation that would limit and regulate the use of LDCs so this practice will not continue unabated.

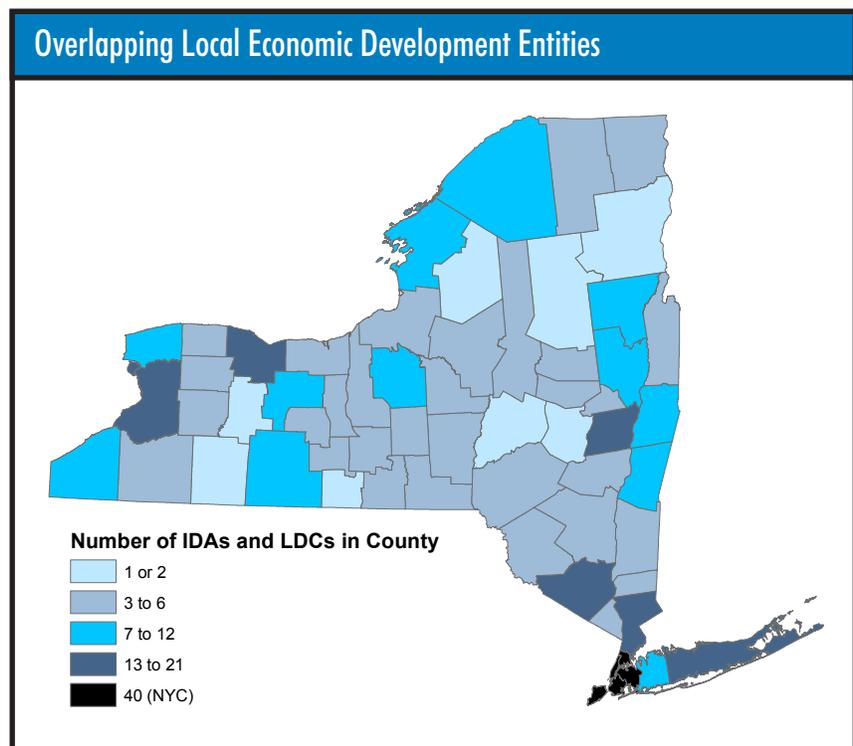
As of the end of 2010, there were at least 279 known LDCs in the State, of which 185 were defined as local authorities under the Public Authority Accountability Act of 2005, as amended by the Public Authorities Reform Act of 2009. Beginning in the 2009 fiscal year these 185 “public authority” LDCs were required to submit their financial data to PARIS.

To learn more about LDCs and Comptroller DiNapoli’s recommendations for reform, see *Municipal Use of Local Development Corporations and Other Private Entities: Background, Issues and Recommendations*, Office of the State Comptroller, April 2011, <http://www.osc.state.ny.us/localgov/pubs/research/ldcreport.pdf>.

these claims were neither documented nor verified by the IDAs.<sup>6</sup> Also, when the Montgomery County IDA provided tax exemptions to assist with the relocation of the Beech-Nut plant from the Village of Canajoharie to the Town of Florida, the County as a whole may have benefitted by retaining Beech-Nut, but the move had a significant and detrimental effect on the Village of Canajoharie, which had built water and sewer infrastructure to support the needs of the plant. Village taxpayers must now support the cost of that infrastructure without tax revenue from the plant.

A more coordinated and regional approach to economic development could alleviate some of these problems. This may involve some mechanism to coordinate the activities of economic development entities and ensure that they engage only in actions that maximize the effectiveness of the incentives that they can provide, including tax exemptions and assistance with financing. Otherwise, there is the danger that limited government resources may be wasted.

The 2011-12 State Fiscal Year Budget provided for initiative that involved the creation of ten regional Economic Development Councils, which are charged with coordinating the distribution of State economic development resources and reviewing existing projects to ensure that the limited resources available are received by those that provide maximum benefits. The Budget allocated \$130 million in funding for projects to be selected by these Councils. The Councils will be composed of local private and public stakeholders.<sup>7</sup>



## IDA Activity in 2009

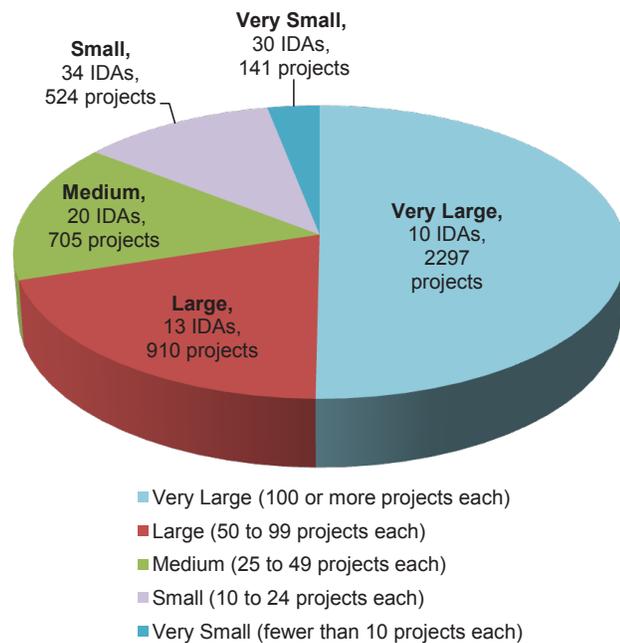
In 2009, 115 IDAs reported assisting 4,577 projects worth an estimated \$73.5 billion. This represents an increase of 106 projects, and \$7.9 billion of investment, from 2008. The New York City IDA, the State's largest, supported 576 projects worth \$19.3 billion (over 26 percent of the statewide project total).

IDAs provided \$1.1 billion in gross tax exemptions in 2009, as follows:

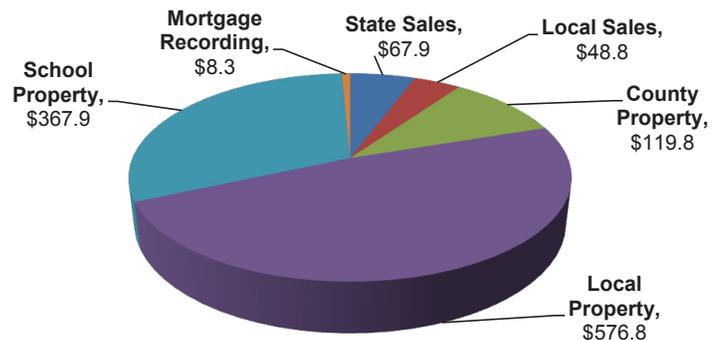
- 89.5 percent in property tax exemptions;
- 9.8 percent in sales tax exemptions; and
- 0.7 percent in mortgage recording tax exemptions.

These tax benefits were partially offset by payments in lieu of taxes (PILOTs) totaling \$693 million, resulting in net exemptions of \$496 million.

Distribution of Projects by IDA Size, 2009

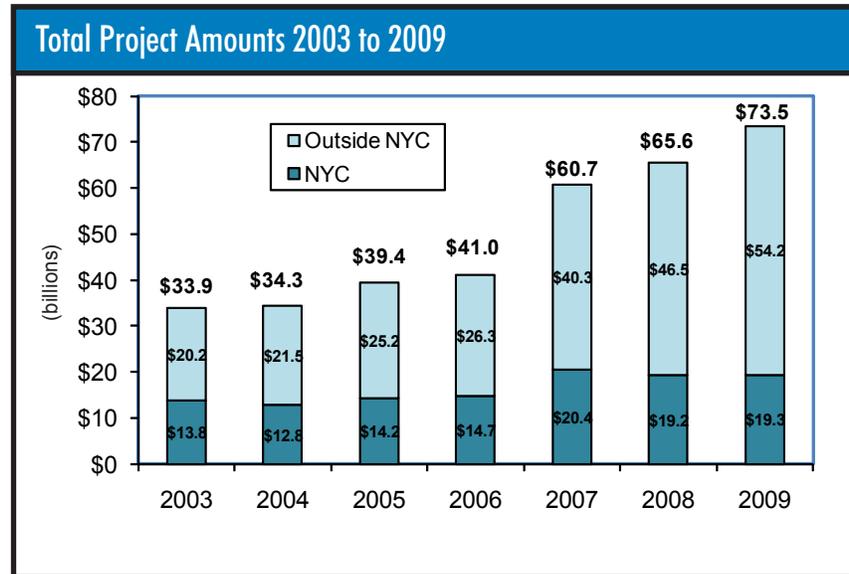


IDA Total Gross Tax Exemptions, by Type of Tax, 2009 (millions)



## Project Amounts

The \$73.5 billion in total project amounts reported by IDAs in 2009 represented an increase of 12 percent from the \$65.6 billion reported in 2008. In 2009, over 208 new projects worth at least \$8.2 billion became active. This included one project in Saratoga County– the \$4.7 billion Global Foundries U.S. microchip fabrication plant in Malta – that has the largest total project amount of any IDA project in the State, and which alone accounts for about 60 percent of the increase in total project costs in 2009.



Largest New IDA Projects in 2009						
IDA	Project	Project Type	Total Project Amount (millions)	Net Exemptions (millions)	Estimated Jobs to be Created	Estimated Jobs to be Retained
Saratoga County	Global Foundries U.S., Inc.	Manufacturing	\$4,657	\$3.3	1,190	0
Suffolk County	Canon U.S.A., Inc. Phase I	Services	\$578	\$0.0	1,410	0
Rensselaer County	Besicorp-Empire Power Co. LLC	Transportation, Communication, Electric, Gas and Sanitary Services	\$358	\$12.3	8	0
Erie County	Joint School Construction Board Phase IV	Other	\$295	\$0.0	0	0
Monroe County	Bersin Properties LLC	Retail Trade	\$260	\$0.3	0	12
Rensselaer County	G E HealthCare	Manufacturing	\$180	\$2.2	450	0
Town of Lockport	Yahoo! Inc.	Transportation, Communication, Electric, Gas and Sanitary Services	\$150	\$1.7	75	0

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## Exemptions and PILOTs

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IDAs reported providing \$1.2 billion in gross tax exemptions in 2009. Property tax exemptions made up nearly 90 percent of the total, of which 31 percent was related to school property taxes. State and local sales tax exemptions made up 10 percent of total gross exemptions, and mortgage recording tax exemptions made up the remaining 1 percent.

In 2009, gross tax exemptions per project ranged from \$0 (reported for nearly a third of all projects) to \$70 million (for a Morgan Stanley Group project assisted by the New York City IDA).

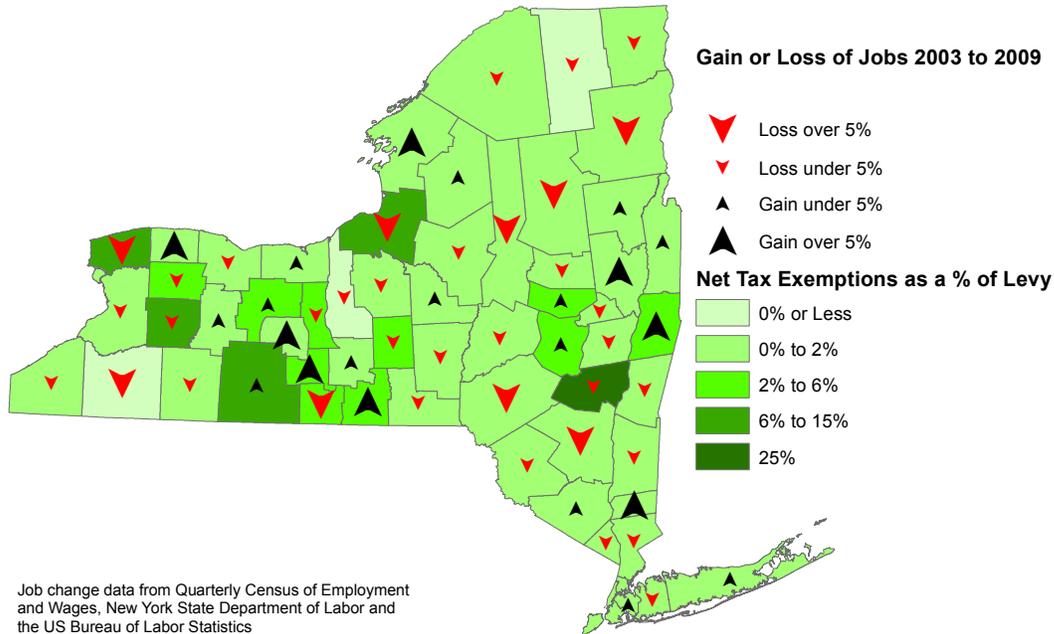
About 58 percent of gross tax exemptions were offset by PILOTs totaling \$693 million. PILOTs as a share of total gross tax exemptions also varied widely between IDAs. For example, the Town of Lockport IDA only collected about \$33,000 in PILOTs to offset almost \$2.5 million in gross tax exemptions. Three IDAs – in the towns of Colonie, Montgomery, and Southeast – reported PILOTs in amounts that were exactly equal to their gross tax exemptions. Also, four IDAs – City of Auburn, Town of Bethlehem, Cattaraugus County, and Franklin County – had PILOTs that exceed gross tax exemptions in 2009. This can happen because PILOTs are paid according to a negotiated agreement which may not be linked solely to the amount of real property taxes that would have been levied if the project was not tax exempt by reason of IDA involvement.

*Net* tax exemptions, the difference between gross tax exemptions and PILOTs, also vary considerably from one IDA to another. The New York City IDA has the largest net exemptions – nearly \$144 million. The next highest was Greene County, with \$28.7 million. The New York City IDA's net exemptions declined from \$262 million in 2008 as a result of adjustments in reporting methods. At the other extreme, the IDAs where PILOTs exceeded gross exemptions will have a “negative” net exemption, the largest being almost \$2.5 million in the Town of Bethlehem IDA – most of this being from two power plant projects, one begun in 1994 and the other in 2001.

The map below compares net tax exemptions provided by all IDAs located in each county compared to the total property tax levy for each county, as well as for New York City. While not all tax exemptions are from the property tax, this illustration does highlight areas where net tax exemptions are rather substantial compared to the county's (and New York City's) property tax base. High net property tax exemptions for IDA projects mean that more of the tax burden is shifted to other taxpayers.

To ascertain where IDA projects are helping or may be needed to help with job growth, the map also includes total job gains or losses in each county and New York City from 2003 (the median starting date for current IDA projects) to 2009. Notably, in several of the counties with relatively large tax exemptions compared to total levy, there were job losses between 2002 and 2009 – including Greene County (tax exemptions at nearly 25 percent of total levy), Niagara County, Oswego County, and Wyoming County (all with tax exemptions exceeding 6 percent of total levy).

## IDA Net Tax Expenditure by Levy and Job Growth



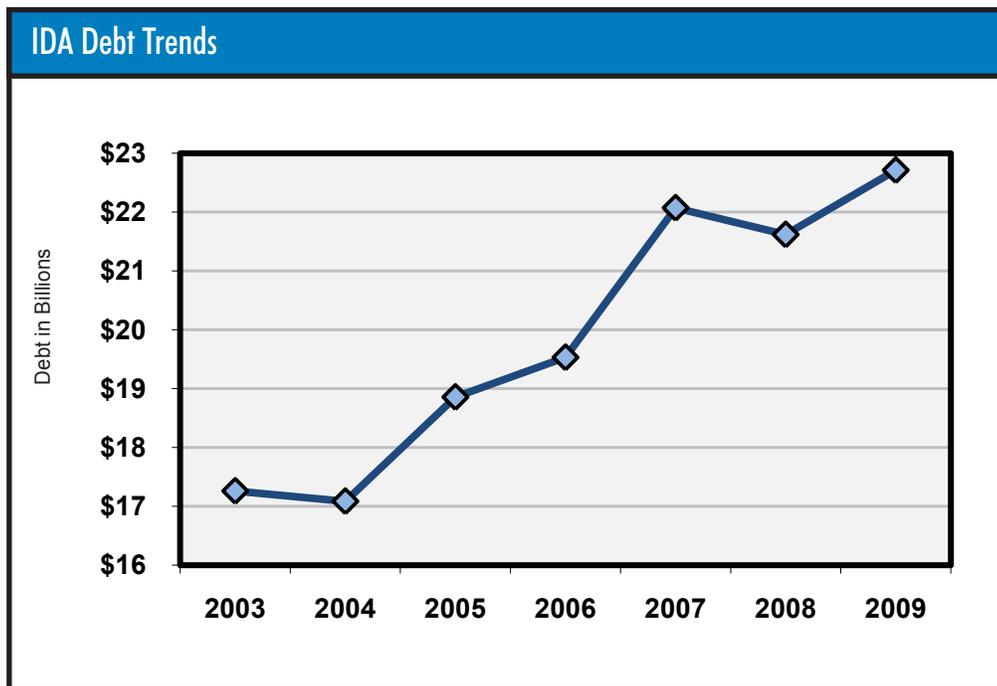
Based on an analysis of the exemption and employment data by county, there does not appear to be a positive correlation between higher tax exemptions and job growth. This apparent lack of any positive impact of IDA tax exemptions on job growth reinforces the need for IDAs to provide more and better data on the job creation and retention goals and performance of all IDA projects, so it can be determined if the projects are indeed performing the intended economic development function. It also shows the need for better application and approval procedures for IDA projects, and better claw-back provisions for projects that do not meet goals

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## IDA Debt Trends

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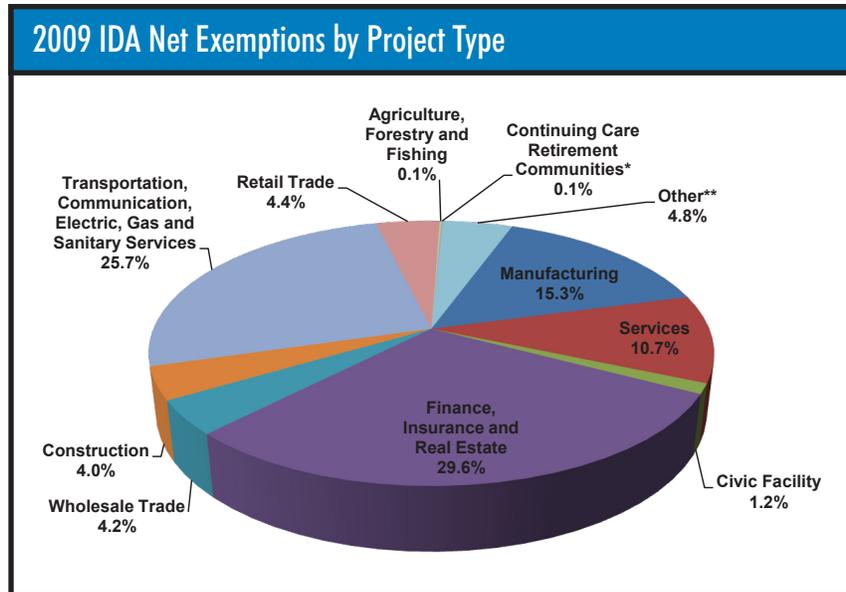
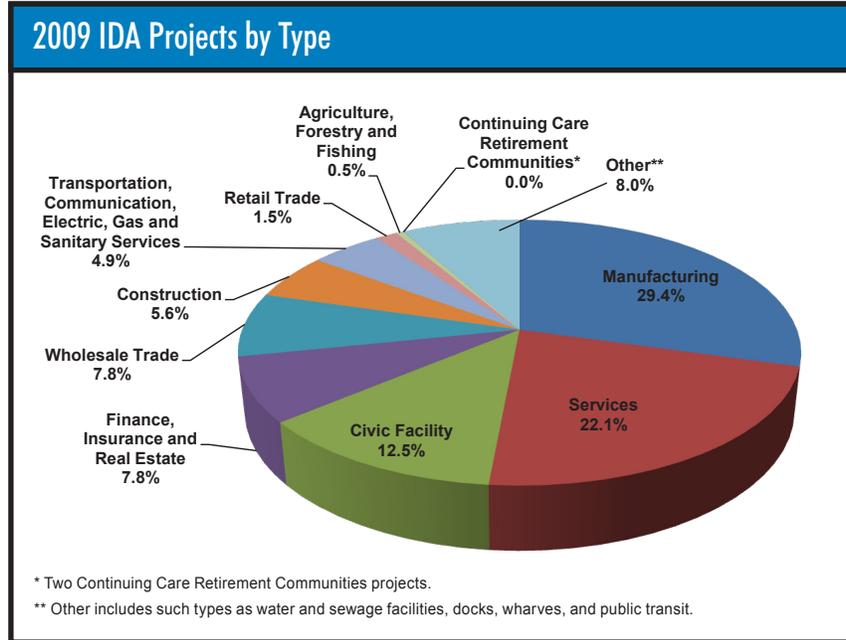
IDAs reported \$22.7 billion in outstanding debt at the end of fiscal year 2009. There were 1,682 projects for which IDAs issued debt. The New York City IDA had the project with the single largest bond issue - \$943 million for the new Yankee Stadium. In all, the New York City IDA had over 45 percent of the total statewide outstanding debt – \$10.3 billion. IDAs issued \$2.2 billion in new debt during 2009. IDA debt outstanding has increased by \$5.5 billion from 2003 to 2009, or almost 32 percent. Some of this increase is probably due to better reporting in recent years.



## Project Classification

Manufacturing and services projects represented a majority of IDA projects in 2009, with manufacturing projects making up over 29 percent and services projects making up over 22 percent. Civic facility projects accounted for 12.5 percent of all projects, these projects were all approved before the statutory authority for IDAs to provide financial assistance to support civic facility projects ended in 2008. Finance, insurance and real estate, and wholesale trade projects, were about 8 percent each of the total.

However, if the projects are compared by the relative amount of net exemptions, the picture is different. Finance, insurance and real estate projects represent nearly 30 percent of net tax exemptions granted by IDAs. Transportation, communication, electric, gas and sanitary services projects – less than 5 percent of all projects – account for almost 26 percent of net exemptions. Manufacturing projects account for just over 15 percent of net exemptions, and services projects account for just under 11 percent of net exemptions.

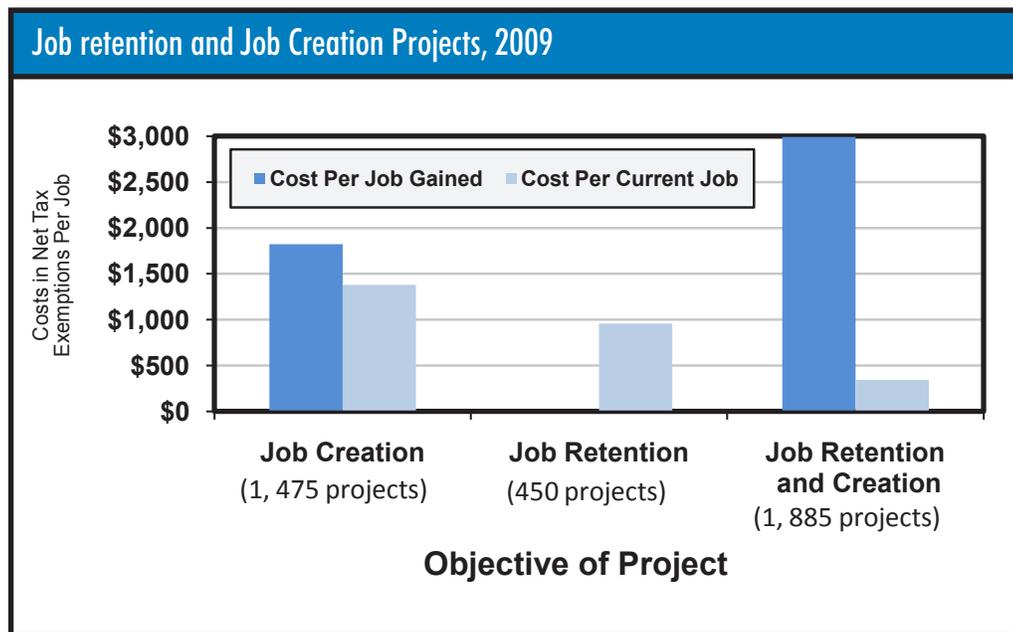


## Project Employment Goals

In 2009, IDAs reported that the projects they assisted provided 520,218 jobs before they received IDA assistance. Over the course of these projects, IDAs expected to retain 465,123 of these jobs, and create 333,101 more, for a total of 798,224 jobs. By 2009, these projects reported having 724,390 jobs.

IDAs do not report year-to-year job creation or retention goals or outcomes. Instead, they only report goals for the overall multiyear project. Therefore, it is difficult to determine if a project is actually meeting its stated goals until it is completed. Nevertheless, it is possible to determine current cumulative jobs gained or lost. In 2009, there were 204,172 jobs gained by the IDA projects throughout the State, a 39 percent increase from the number of jobs existing before IDA assistance. Ninety-four IDAs reported job gains, with 12 reporting job losses, and one – Hamilton County IDA – reporting no job gains or losses.

One way to demonstrate the overall benefit of an IDA project is to assess the overall cost per job. With the data reported by IDAs, it is not possible to determine the overall cost in tax exemptions for the creation of any given job. However, it is possible to compare the annual net tax exemptions granted by an IDA with the cumulative net number of jobs gained. In 2009, the annual cost for each job gained among all IDA projects was \$2,429.



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While most IDA projects are meant to – in whole or in part – create new jobs, some are intended merely to retain existing jobs. In 2009, there were 1,475 projects with only job creation goals. These projects have an overall target of creating 193,931 jobs and by 2009 had actually created 117,045. The annual cost for the creation of each job for these projects was \$1,824.

There were 450 projects that reported only job retention goals in 2009. These projects had an overall target of retaining 130,636 jobs, and in 2009 had actually retained all but 5,330 of them. Since these projects are not meant to provide a gain in jobs, measuring cost per job gained is not possible. But if we look at cost per current job reported, or overall current net expenditures per each current job, then these job retention projects cost \$957 per job in 2009.

In 2009, there were 1,885 projects with both job retention and job creation goals.<sup>8</sup> These projects gained 43,668 jobs for a total of 381,488 jobs. The annual cost of each job gained was \$2,991, while the annual cost of each current job was \$342.

## Salary Information

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While OSC and ABO now required that IDAs collect information on salaries for all jobs supported by IDA projects, this requirement was not in place when many of the current project agreements were approved. Therefore, there is still only incomplete data on IDA-supported salaries, with only about 41 percent of IDA projects having salary data. For these projects, IDAs reported \$716 million in salaries created and \$932 million in salaries retained. The median range of salaries was from \$28,169 to \$40,000.

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## IDA Reporting

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### Ongoing Issues

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Despite efforts to improve the quality and consistency of the data reported by IDAs, there are still significant discrepancies – especially with reported employment information. IDA officials have cited a number of reasons for not providing complete job data: (1) IDA staff usually have to collect information through project operators or simply use job estimates from original project applications; (2) many existing projects were approved before the current, more stringent, reporting requirements began; and (3) poor project record-keeping makes it difficult to obtain the information retroactively.<sup>9</sup>

Recent OSC audits have helped to illustrate some of the deficiencies in IDA reporting. One audit found problems with the accuracy of the Town of Rotterdam IDA's 2008 financial report. In particular, the IDA did not independently verify information reported by projects, and did not adequately monitor project performance to ensure that approved projects were meeting their goals. Some project applicants had not included all necessary employment information on their applications, several had not reported current employment information, and at least one project had fallen short of its job creation and retention goals. The IDA also did not effectively monitor compliance with PILOT agreements and sales tax exemption requirements.<sup>10</sup>

The City of New Rochelle IDA also failed to adequately monitor the status of ongoing projects to ensure that they were delivering anticipated benefits. This included verifying the progress of projects in meeting their employment goals. OSC auditors reviewed 10 projects and found that the projects had resulted in the creation of 152.5 fewer jobs than originally estimated.<sup>11</sup>

### Recent Actions Taken to Improve IDA Reporting

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The Public Authorities Reform Act (PARA) became law in 2009 and now requires that IDAs report information on grant and subsidy programs, operating and financial risks, bond rating information and other capital and debt information. In addition, IDAs must submit mission statements, biographical information for directors, officers and certain employees, lists of board meetings and attendance, and bylaws. Each IDA must make accessible to the public via a website information pertaining to its mission, most recent annual financial report, current year budget and most recent independent audit report.<sup>12</sup>

Enhancements have been made to PARIS to incorporate the new requirements of PARA and make other improvements in reporting. These include expanded salary data categories, information on IDA governance as discussed above, information on real property dispositions, and the requirement that each IDA must submit a complete Investment Report, Procurement Report, and Certified Financial Audit before its Annual Report will be certified and it is deemed in compliance with all reporting requirements. These data will be addressed in future IDA Annual Performance Reports.

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## Continuing Enhancements to Transparency and Accountability

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OSC has long advocated that IDAs implement “best practices” to enhance the accountability and transparency of their operations. These include:

- **Improve Transparency of IDA Operations.** Publish an annual report card, with detailed information on individual projects, such as job performance data, tax exemptions granted and the amount of PILOTs actually paid. For every completed project, the report card should contain, if applicable, the actual project cost, total gross tax exemptions provided, total PILOTs paid over the life of the project and an evaluation of whether job creation and retention goals were met.
- **Improve Accuracy of Jobs Data.** IDAs should require that project developers sign a uniform project agreement that contains provisions that compel the accurate disclosure of employment information. Failure to do so could result in a loss of benefits.
- **Ensure Projects Are Likely to Meet Economic Goals.** Utilize uniform applications for projects and adopt objective project evaluation and selection criteria. The standardization of the application and evaluation processes will enable IDAs to conduct a cost-benefit analysis for each project application.
- **Require Repayment of Benefits if Economic Goals Not Met.** Include a “clawback” provision in project agreements that allow IDAs to recapture benefits if employment or other goals of the project are not met.

If these practices were integrated into all IDA-supported projects, it would aid in more fully measuring the economic impact of these development efforts. Ascertaining such information would also help to ensure that State and local support is allocated wisely.

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## Notes

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- <sup>1</sup> Under Article 18-A of the General Municipal Law (GML), IDAs are established to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, improving, maintaining, equipping and furnishing of industrial, manufacturing, commercial and certain other types of facilities. IDAs may fulfill their statutory purposes by providing “financial assistance” for certain types of “projects.” IDAs generally offer financial assistance in the form of financing through the issuance of bonds by the IDA and/or certain tax exemptions (real property, mortgage recording and sales) to attract, retain and expand businesses within their jurisdictions. In some cases, all or a portion of the real property taxes that would have been paid if the IDA project were not tax exempt are “recaptured” through a “payments in lieu of taxes” (PILOT) agreement.
- <sup>2</sup> *Performance of Industrial Development Agencies*, Office of the State Comptroller, February 2008, <http://www.osc.state.ny.us/localgov/pubs/research/idareport08.pdf>.
- <sup>3</sup> Chapter 506, Laws of 2009.
- <sup>4</sup> One of the 115 IDAs covered by this report – Village of Sidney IDA – was dissolved in 2009.
- <sup>5</sup> Section 862 of General Municipal Law.
- <sup>6</sup> *Industrial Development Agencies’ Project Approval, Evaluation and Monitoring Efforts*, Office of the State Comptroller, 2006-MS-2, <http://www.osc.state.ny.us/localgov/audits/swr/2006ms2.pdf>.
- <sup>7</sup> State of New York, 2011-12 Executive Budget: Agency Presentations, <http://publications.budget.state.ny.us/eBudget1112/agencyPresentations/pdf/esdc.pdf>.
- <sup>8</sup> 767 projects reported neither job retention nor job creation goals.
- <sup>9</sup> Additional information on IDA reporting issues can be found in OSC’s IDA Annual Performance Reports from previous years, including: *Annual Performance Report on New York State’s Industrial Development Agencies: Fiscal Year Ending 2008*, Office of the State Comptroller, May 2010, <http://www.osc.state.ny.us/localgov/pubs/research/idareport2010.pdf>.
- <sup>10</sup> *Town of Rotterdam Industrial Development Agency: Internal Controls Over Selected Financial Operations*, Office of the State Comptroller, 2010M-31, <http://www.osc.state.ny.us/localgov/audits/ida/2010/rotterdam-ida.pdf>.
- <sup>11</sup> *City of New Rochelle Industrial Development Agency: Project Approval and Monitoring*, Office of the State Comptroller, 2010M-12, <http://www.osc.state.ny.us/localgov/audits/ida/2010/newrochelle.pdf>.
- <sup>12</sup> Chapter 506, Laws of 2009.

2009 IDA Financial and Employment Statistics											
IDA	Project Count	Sum of Total Project Amounts	Sum of Total Gross Tax Exemptions	Sum of Total PILOTS	Net Tax Exemptions *	Sum of Estimated Jobs to Be Created	Sum of Estimated Jobs to Be Retained	Sum of Full Time Equivalents Before IDA	Sum of Current Full Time Equivalents	Estimated Net Job Change	Cost per Job Gained
Albany County	16	\$45,563,447	\$0	\$0	\$0	105	2,517	2,517	2,603	86	\$0
Allegany County	6	\$57,715,000	\$1,233,514	\$432,919	\$800,595	105	850	850	1,021	171	\$4,682
Broome County	42	\$420,477,311	\$5,829,977	\$3,382,006	\$2,447,972	1,649	3,751	3,752	5,366	1,615	\$1,516
Cattaraugus County	20	\$186,087,838	\$31,643	\$863,328	-\$831,685	340	1,774	1,841	2,362	521	NA
Cayuga County	10	\$40,121,450	\$627,557	\$231,779	\$395,778	499	546	546	1,095	549	\$721
Chautauqua County	36	\$385,971,766	\$7,802,953	\$5,762,284	\$2,040,669	615	3,914	3,978	4,710	732	\$2,788
Chemung County	53	\$729,993,938	\$7,030,861	\$2,766,091	\$4,264,769	3,999	6,408	6,408	5,976	-432	NA
Chenango County	14	\$29,079,718	\$1,112,031	\$366,976	\$745,055	209	1,262	1,262	1,208	-54	NA
Clinton County	44	\$795,135,227	\$7,089,917	\$5,542,988	\$1,546,929	1,601	2,294	3,904	3,030	-874	NA
Columbia County	16	\$40,696,261	\$1,050,797	\$354,166	\$696,631	229	2,026	2,048	2,043	-6	NA
Cortland County	14	\$92,984,481	\$2,920,086	\$306,976	\$2,613,110	494	1,104	1,104	1,299	195	\$13,401
Delaware County	15	\$64,443,000	\$1,984,392	\$212,023	\$1,772,369	183	334	334	647	313	\$5,663
Dutchess County	33	\$1,560,313,237	\$7,675,650	\$3,955,992	\$3,719,658	2,090	14,736	14,738	16,087	1,349	\$2,757
Erie County	327	\$3,953,449,815	\$31,176,262	\$15,214,332	\$15,961,930	8,317	9,905	35,800	41,035	5,235	\$3,049
Essex County	21	\$96,624,700	\$178,829	\$52,606	\$126,223	118	1,001	1,001	1,068	67	\$1,884
Franklin County	10	\$53,370,000	\$90,059	\$331,300	-\$241,241	197	1,223	1,223	1,449	226	NA
Fulton County	10	\$20,952,663	\$328,419	\$102,328	\$226,091	282	780	1,355	1,872	518	\$437
Genesee County	113	\$419,074,652	\$4,693,446	\$2,037,029	\$2,656,417	1,939	1,614	2,729	3,144	415	\$6,401
Greene County	10	\$845,049,883	\$32,357,218	\$3,684,960	\$28,672,258	912	583	583	915	332	\$86,492
Hamilton County	1	\$1,800,000	\$0	\$0	\$0	46	0	0	0	0	\$0
Herkimer County	36	\$136,677,101	\$2,134,803	\$1,716,992	\$417,812	1,094	570	570	1,198	628	\$666
Jefferson County	25	\$536,409,269	\$1,490,520	\$390,784	\$1,099,736	654	510	510	1,743	1,233	\$892
Lewis County	10	\$31,774,800	\$775,481	\$561,015	\$214,466	234	196	304	406	102	\$2,103
Livingston County	21	\$247,561,196	\$2,632,541	\$1,540,455	\$1,092,085	822	1,024	1,058	1,723	665	\$1,642
Madison County	18	\$245,621,165	\$232,775	\$106,724	\$126,051	422	2,538	2,562	2,876	314	\$401
Monroe County	402	\$2,698,543,793	\$23,420,633	\$10,658,390	\$12,762,243	2,396	35,441	35,995	59,486	23,491	\$543
Montgomery County	18	\$322,807,583	\$6,328,086	\$2,175,855	\$4,152,231	1,148	952	952	2,225	1,273	\$3,261
Nassau County	119	\$2,300,385,273	\$27,611,732	\$11,987,437	\$15,624,295	2,791	15,267	17,099	23,192	6,093	\$2,564
Niagara County	113	\$1,126,760,973	\$39,352,525	\$20,557,084	\$18,795,441	3,043	4,559	5,535	5,344	-191	NA

# Appendix

## 2009 IDA Financial and Employment Statistics

IDA	Project Count	Sum of Total Project Amounts	Sum of Total Gross Tax Exemptions	Sum of Total PILOTs	Net Tax Exemptions *	Sum of Estimated Jobs to Be Created	Sum of Estimated Jobs to Be Retained	Sum of Full Time Equivalents Before IDA	Sum of Current Full Time Equivalents	Estimated Net Job Change	Cost per Job Gained
Oneida County	90	\$661,307,581	\$13,069,040	\$7,074,570	\$5,994,470	2,731	6,346	10,241	16,229	5,988	\$1,001
Onondaga County	254	\$2,017,613,728	\$32,441,112	\$23,456,648	\$8,984,464	13,368	28,196	28,322	34,456	6,134	\$1,465
Ontario County	60	\$336,210,402	\$6,889,502	\$2,658,048	\$4,231,455	1,529	4,686	4,701	6,200	1,499	\$2,823
Orange County	24	\$525,022,083	\$2,051,409	\$786,355	\$1,265,054	1,856	1,766	1,767	2,568	801	\$1,579
Orleans County	27	\$133,892,765	\$2,724,722	\$2,093,734	\$630,988	1,143	1,495	1,525	2,196	671	\$940
Oswego County	40	\$1,171,248,970	\$24,310,316	\$7,447,892	\$16,862,424	1,392	1,420	1,429	2,367	938	\$17,977
Otsego County	20	\$187,972,818	\$599,913	\$142,672	\$457,241	268	2,737	2,762	4,130	1,368	\$334
Putnam County	11	\$76,670,000	\$868,848	\$683,087	\$175,761	276	913	913	1,786	873	\$201
Rensselaer County	53	\$1,055,714,388	\$24,727,081	\$7,054,634	\$17,672,447	3,752	2,528	2,535	5,835	3,300	\$5,355
Rockland County	32	\$317,316,000	\$4,422,533	\$2,707,910	\$1,714,624	1,513	5,459	5,502	6,199	697	\$2,460
Saratoga County	38	\$5,005,101,684	\$9,011,861	\$2,469,081	\$6,542,780	2,763	3,257	3,257	5,678	2,421	\$2,703
Schenectady County	25	\$240,127,500	\$4,160,501	\$1,772,151	\$2,388,350	4,401	5,658	5,658	6,333	675	\$3,538
Schoharie County	6	\$78,565,000	\$4,981,318	\$2,153,056	\$2,828,262	450	268	268	702	434	\$6,524
Schuyler County	10	\$71,923,920	\$2,396,173	\$1,077,352	\$1,318,821	383	296	296	713	417	\$3,163
Seneca County	34	\$303,177,349	\$3,844,455	\$979,189	\$2,865,266	868	1,983	1,984	2,199	215	\$13,327
St. Lawrence County	23	\$305,821,150	\$861,461	\$763,901	\$97,560	305	2,697	3,333	4,023	690	\$141
Steuben County	38	\$1,221,470,602	\$13,428,384	\$4,543,017	\$8,885,367	4,000	1,044	1,213	5,382	4,169	\$2,131
Suffolk County	130	\$2,475,217,078	\$17,660,342	\$12,343,291	\$5,317,051	12,188	8,807	8,807	25,761	16,954	\$314
Sullivan County	68	\$811,725,500	\$5,033,676	\$3,112,784	\$1,920,893	3,097	741	741	3,607	2,866	\$670
Tioga County	12	\$244,971,391	\$7,058,651	\$4,406,057	\$2,652,594	1,191	3,338	3,338	4,145	807	\$3,287
Tompkins County	62	\$502,359,912	\$3,267,614	\$1,446,134	\$1,821,480	2,176	3,799	3,799	5,378	1,579	\$1,153
Ulster County	43	\$337,272,992	\$6,593,326	\$1,797,463	\$4,795,863	1,599	3,771	3,771	4,367	597	\$8,040
Warren & Washington Counties	20	\$288,843,012	\$1,567,325	\$931,326	\$636,000	453	4,395	4,405	5,557	1,152	\$552
Wayne County	45	\$139,794,442	\$2,514,471	\$1,522,679	\$991,792	1,300	637	2,053	2,762	709	\$1,399
Westchester County	89	\$3,310,818,851	\$37,389,870	\$28,985,495	\$8,404,375	7,158	8,695	9,519	18,996	9,477	\$887
Wyoming County	30	\$709,770,884	\$7,861,101	\$630,948	\$7,230,153	1,051	1,089	1,103	1,606	503	\$14,388
Yates County	21	\$114,132,015	\$1,201,461	\$1,066,394	\$135,067	148	975	975	1,347	372	\$363

2009 IDA Financial and Employment Statistics											
IDA	Project Count	Sum of Total Project Amounts	Sum of Total Gross Tax Exemptions	Sum of Total PILOTs	Net Tax Exemptions *	Sum of Estimated Jobs to Be Created	Sum of Estimated Jobs to Be Retained	Sum of Full Time Equivalents Before IDA	Sum of Current Full Time Equivalents	Estimated Net Job Change	Cost per Job Gained
City of Albany	93	\$1,184,753,151	\$8,987,377	\$5,142,391	\$3,844,985	3,331	9,248	18,306	26,057	7,751	\$496
City of Amsterdam	6	\$3,060,944	\$37,861	\$34,660	\$3,201	37	234	234	232	-2	NA
City of Auburn	9	\$174,644,842	\$1,106,963	\$1,596,041	-\$489,078	727	787	787	1,557	770	NA
City of Cohoes	11	\$112,280,000	\$3,657,647	\$1,425,777	\$2,231,869	188	996	996	399	-597	NA
City of Dunkirk	2	\$3,700,000	\$129,243	\$40,000	\$89,243	1	27	27	0	-27	NA
City of Geneva	13	\$150,777,000	\$6,580,419	\$796,085	\$5,784,334	746	422	1,472	2,633	1,161	\$4,982
City of Glen Cove	5	\$104,734,051	\$3,925,617	\$1,854,047	\$2,071,570	226	40	42	233	191	\$10,846
City of Glens Falls	6	\$80,745,480	\$599,962	\$178,362	\$421,599	64	4	4	259	255	\$1,656
City of Hornell	11	\$40,599,787	\$15,707,430	\$1,228,603	\$14,478,828	1,074	12	12	1,004	992	\$14,600
City of Hudson	4	\$5,265,600	\$163,082	\$94,453	\$68,629	0	128	128	146	18	\$3,813
City of Middletown	6	\$16,363,000	\$98,647	\$97,082	\$1,565	38	17	17	50	33	\$47
City of Mount Vernon	18	\$146,473,578	\$3,112,205	\$658,685	\$2,453,519	844	63	63	1,058	995	\$2,466
City of New Rochelle	15	\$576,317,030	\$14,357,535	\$1,711,909	\$12,645,626	670	606	608	1,143	535	\$23,637
New York City	576	\$19,329,400,683	\$489,572,385	\$345,726,202	\$143,846,183	93,573	167,729	167,777	198,223	30,446	\$4,725
City of Peekskill	6	\$63,313,519	\$1,613,163	\$583,216	\$1,029,947	26	23	23	38	15	\$68,663
City of Port Jervis	2	\$16,365,000	\$172,403	\$91,445	\$80,958	35	250	250	285	35	\$2,313
City of Poughkeepsie	5	\$49,652,702	\$1,323,375	\$565,482	\$757,893	0	0	0	358	358	\$2,117
City of Salamanca	1	\$100,000	\$4,000	\$2,174	\$1,826	2	0	0	2	2	\$913
City of Schenectady	38	\$236,366,606	\$2,098,079	\$1,573,353	\$524,726	3,415	1,331	2,265	3,304	1,039	\$505
City of Syracuse	53	\$1,946,991,857	\$24,144,119	\$19,764,011	\$4,380,107	4,804	12,152	12,459	17,562	5,103	\$858
City of Troy	10	\$376,543,001	\$590,613	\$559,655	\$30,958	1,287	513	529	2,294	1,765	\$18
City of Utica	8	\$56,710,000	\$594,870	\$267,370	\$327,500	482	787	787	1,326	539	\$608
City of Yonkers	42	\$2,398,025,179	\$26,443,596	\$12,495,623	\$13,947,973	7,255	3,344	5,027	8,434	3,407	\$4,094
Mechanicville-Stillwater	2	\$6,650,000	\$186,267	\$183,375	\$2,892	99	104	104	309	205	\$14
Town of Amherst	145	\$713,846,085	\$11,819,043	\$6,435,904	\$5,383,139	75,102	7,380	8,073	19,582	11,509	\$468
Town of Babylon	118	\$838,386,185	\$18,194,236	\$13,799,190	\$4,395,046	6,535	4,483	4,902	9,388	4,486	\$980
Town of Bethlehem	10	\$854,051,000	\$5,726,683	\$8,184,753	-\$2,458,070	863	156	156	585	429	NA
Town of Brookhaven	74	\$292,537,032	\$6,251,215	\$4,664,449	\$1,586,766	3,963	2,304	2,570	7,415	4,845	\$328
Town of Champlain	5	\$2,750,000	\$91,445	\$91,088	\$357	29	47	47	36	-11	NA
Town of Clarence	24	\$40,808,772	\$1,321,695	\$608,577	\$713,118	433	1,183	1,183	1,613	430	\$1,668
Town of Clifton Park	12	\$61,920,800	\$739,603	\$618,503	\$121,100	736	159	239	1,151	912	\$133
Town of Colonie	20	\$157,906,760	\$950,675	\$950,675	\$0	2,896	1,756	1,829	1,333	-496	NA
Town of Concord	9	\$7,500,827	\$195,926	\$112,787	\$83,139	152	193	193	293	100	\$836

# Appendix

## 2009 IDA Financial and Employment Statistics

IDA	Project Count	Sum of Total Project Amounts	Sum of Total Gross Tax Exemptions	Sum of Total PILOTs	Net Tax Exemptions *	Sum of Estimated Jobs to Be Created	Sum of Estimated Jobs to Be Retained	Sum of Full Time Equivalents Before IDA	Sum of Current Full Time Equivalents	Estimated Net Job Change	Cost per Job Gained
Town of Corinth	3	\$125,646,000	\$2,305,686	\$882,632	\$1,423,054	32	22	22	24	2	\$711,527
Town of Guilderland	3	\$20,956,463	\$0	\$0	\$0	40	209	209	201	-8	NA
Town of Hamburg	32	\$74,143,812	\$1,813,501	\$1,091,206	\$722,295	705	715	718	1,322	604	\$1,196
Town of Hempstead	63	\$1,620,469,205	\$33,171,552	\$14,019,937	\$19,151,615	2,977	7,159	7,162	12,074	4,913	\$3,899
Town of Islip	89	\$669,905,472	\$19,055,481	\$9,879,846	\$9,175,635	4,001	8,056	8,238	12,806	4,568	\$2,009
Town of Lancaster	63	\$218,136,302	\$4,462,417	\$2,523,184	\$1,939,233	1,849	3,022	3,139	4,686	1,547	\$1,254
Town of Lockport	16	\$270,853,000	\$2,468,173	\$32,806	\$2,435,367	231	140	140	297	157	\$15,512
Town of Montgomery	5	\$0	\$1,625,431	\$1,625,431	\$0	528	310	313	287	-26	NA
Town of Mount Pleasant	1	\$27,440,000	\$0	\$0	\$0	31	985	985	1,242	257	\$0
Town of Niagara	7	\$18,375,800	\$1,321,339	\$971,821	\$349,518	3,231	1,602	1,610	1,888	278	\$1,257
Town of North Greenbush	2	\$3,690,017	\$0	\$0	\$0	45	10	10	70	60	\$0
Town of Riverhead	25	\$117,985,000	\$3,212,107	\$1,245,575	\$1,966,532	774	1,446	1,446	1,613	167	\$11,776
Town of Rotterdam	9	\$46,329,309	\$1,660,582	\$817,632	\$842,950	451	194	242	1,703	1,461	\$577
Town of Southeast	5	\$20,400,000	\$628,227	\$628,227	\$0	77	76	76	219	143	\$0
Town of Walkill	5	\$2,672,000	\$6,635,830	\$6,361,770	\$274,060	20	0	0	1,377	1,377	\$199
Town of Waterford	6	\$52,109,590	\$1,463,354	\$1,376,508	\$86,846	312	26	26	266	240	\$362
Village of Green Island	3	\$22,450,000	\$728,885	\$428,262	\$300,623	74	0	0	148	148	\$2,031
Village of Fort Chester	3	\$14,005,000	\$310,863	\$25,000	\$285,863	202	0	0	225	225	\$1,271
<b>Including New York City</b>											
<b>Total</b>	4,577	\$73,504,614,999	\$1,189,479,978	\$693,446,451	\$496,033,527	333,101	465,123	520,218	724,390	204,172	\$2,429
<b>Median IDA</b>	18	\$157,906,760	\$2,468,173	\$1,091,206	\$1,099,736	727	1,024	1,183	1,743	539	\$1,579
<b>Average per IDA</b>	43	\$686,959,019	\$11,116,635	\$6,480,808	\$4,635,827	3,113	4,347	4,862	6,770	1,908	\$12,563
<b>Excluding New York City</b>											
<b>Total</b>	4,001	\$54,175,214,316	\$699,907,594	\$347,720,249	\$352,187,345	239,528	297,394	352,441	526,167	173,726	\$2,027
<b>Median IDA</b>	18	\$154,341,880	\$2,432,173	\$1,084,279	\$1,095,911	716	1,013	1,143	1,733	537	\$1,548
<b>Average per IDA</b>	38	\$511,086,928	\$6,602,902	\$3,280,380	\$3,322,522	2,260	2,806	3,325	4,964	1,639	\$12,650

\* A negative net exemption reflects current PILOTs that exceed current gross tax exemptions.

**NA - Not Applicable: Net job losses for this IDA, or total PILOTs exceed total gross tax exemptions.**

**Total Gross Tax Exemptions -** Reflects the total amount of tax exemptions and may include real property tax, mortgage recording tax and sales tax exemptions received on an annual basis.

**PILOT -** Payment in Lieu of taxes.

**Net Tax Exemptions -** This is the amount of annual total exemptions less annual PILOTs.

**Cost per Job -** These data capture the annual cost of the cumulative job gain.

Three IDAs did not report 2009 data in time for this report: Town of Erwin IDA, City of Newburgh IDA, and City of Oneida IDA. Five IDAs have reported no active projects: Village of Fairport IDA, Village of Groton IDA, Town of Malone IDA, City of Rensselaer IDA, and Village of Sidney IDA.

## Division of Local Government and School Accountability

# Central Office Directory

(Area code for the following is 518 unless otherwise specified)

<b>Executive</b> .....	474-4037
Steven J. Hancox, Deputy Comptroller Nathalie N. Carey, Assistant Comptroller	
<b>Financial Reporting</b> .....	474-4014
(Annual Financial Reports, Constitutional Limits, Real Property Tax Levies, Local Government Approvals)	
<b>Information Services</b> .....	474-6975
(Requests for Publications or Government Data)	
<b>Justice Court Fund</b> .....	473-6438
<b>Audits and Local Services</b> .....	474-5404
(Audits, Technical Assistance)	
<b>Professional Standards</b> .....	474-5404
(Auditing and Accounting)	
<b>Research</b> .....	473-0617
<b>Statewide and Regional Projects</b> .....	607-721-8306
<b>Training</b> .....	473-0005
(Local Official Training, Teleconferences, DVDs)	
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