

Office of the New York State Comptroller



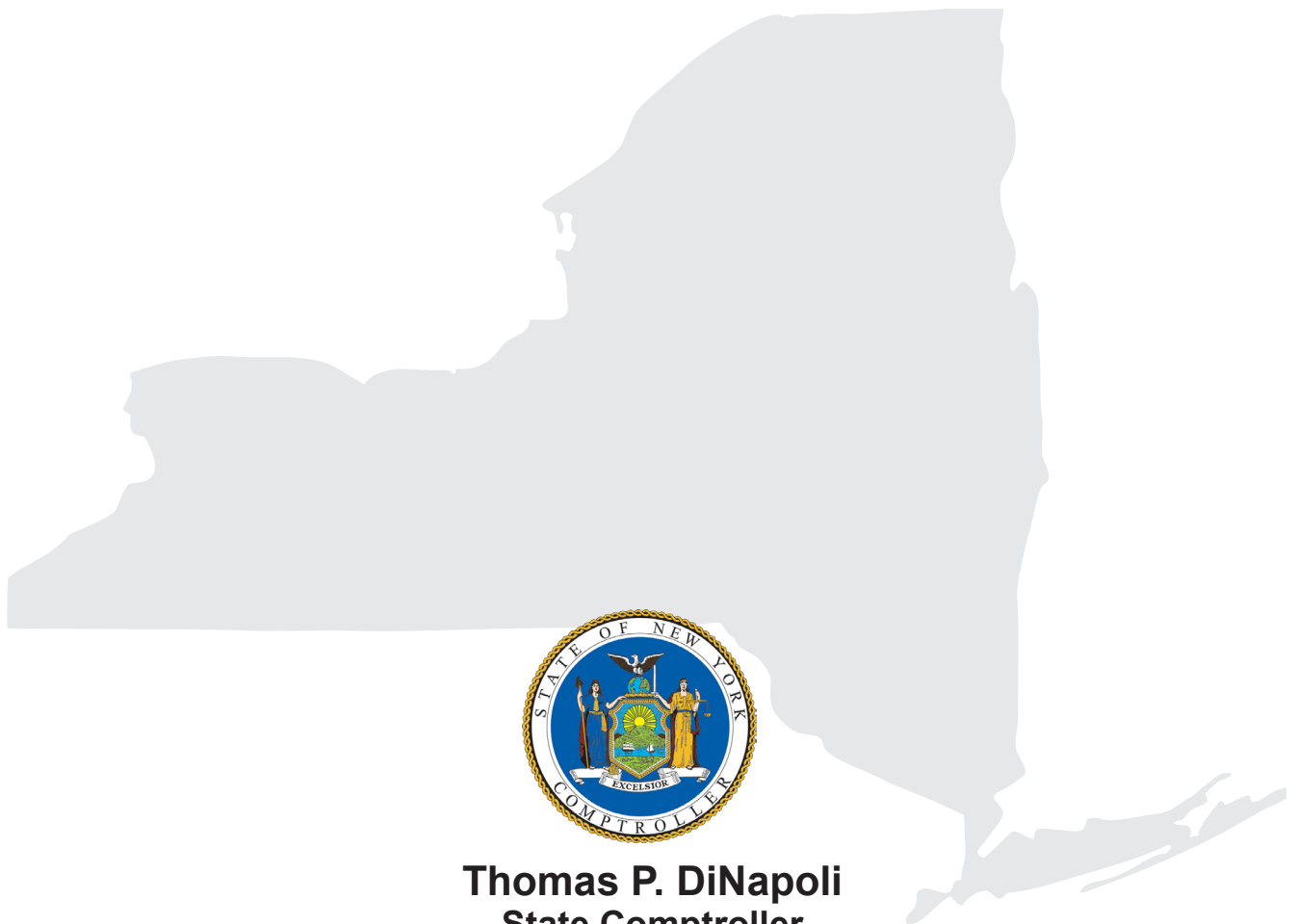
Division of  
Local Government and School Accountability

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

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Fiscal Year Ending 2013

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State Comptroller

May 2015

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## Overview

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The Industrial Development Agency Act of 1969 allowed for the creation of Industrial Development Agencies (IDAs) in order to support projects meant to advance the job opportunities, health, general prosperity and economic welfare of the people of New York State.<sup>1</sup> Each separate IDA is a public benefit corporation established by a special act of the New York State Legislature for the benefit of a municipality and its residents.<sup>2</sup>

Since 1969, 178 IDAs have been legislatively authorized, with 109 active in 2013.<sup>3</sup> Every county outside of New York City has an IDA that serves it, with two counties – Warren and Washington – sharing one IDA, for a total of 56 county IDAs. There are also 25 city IDAs, 23 town IDAs, four village IDAs and one IDA that serves both the City of Mechanicville and the Town of Stillwater. The New York City IDA covers the whole city and is the largest IDA in the State. In general, an IDA is governed by a board of three to seven members appointed by the governing body of the municipality for which the IDA was established.<sup>4</sup> IDAs may acquire, own and dispose of property and issue debt. All IDA property is exempt from property taxes as well as mortgage recording taxes, and some purchases for IDA projects are eligible for exemption from State and local sales taxes. IDAs fund their operations by charging fees to businesses that obtain financial assistance for their projects.<sup>5</sup>

Since 1989, IDAs have been required to submit an annual financial statement to the Office of the State Comptroller (OSC) that includes data relevant to the IDA's projects, such as the estimated number of jobs created or retained by each project and the estimated amount of tax exemptions for each project.<sup>6</sup> OSC determines if these financial statements are substantially complete. Since 1993, IDAs have also been required to have a uniform tax exemption policy. However, even with these reporting requirements, OSC was finding that the data reported was often incomplete and inconsistent, and did not reflect the actual performance of IDAs and their projects.

### IDAs by the Numbers - 2013

#### Active IDAs:

- **109** Total IDAs
- **4,709** IDA Projects
- **\$76.8 billion** Total Value of IDA Projects
- **\$660.1 million** Net Tax Exemptions Received by Projects
- **199,943** Jobs Gained by Projects

#### Project Purposes:

- **1,219** – Manufacturing
- **1,107** – Services
- **479** – Civic Facility
- **407** – Finance, Insurance and Real Estate
- **369** – Construction
- **310** – Wholesale Trade
- **204** – Transportation, Communication, Electric, Gas and Sanitary Services
- **173** – Retail Trade
- **25** – Agriculture, Forestry and Fishing
- **14** – Continuing Care Retirement Communities
- **402** – Other Categories

#### Revenues and Expenses:

- Expenses – **\$88.9 million**
- Revenues – **\$85.3 million**

#### Employment Goals:

- Job Creation Goals – **215,594**
- Job Retention Goals – **363,193**

#### Project Salaries:

- Median High Salary – **\$45,000**
- Median Low Salary – **\$27,000**

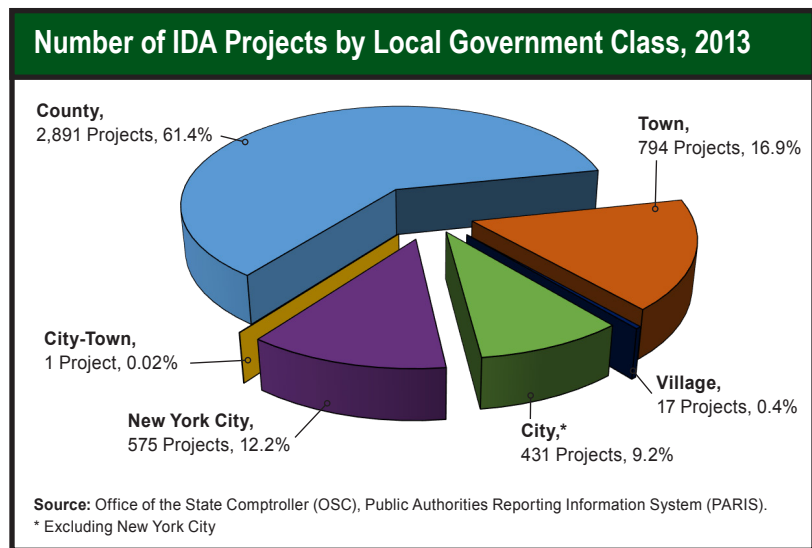
**Note:** All data is as reported by IDAs

In an attempt to improve reporting by IDAs and other public authorities, OSC and the Authorities Budget Office collaborated to create the Public Authority Reporting Information System (PARIS). PARIS is used as a repository to help ensure IDA information is maintained in a consistent manner, allowing for enhanced oversight. PARIS was implemented in 2007, and has been used for reporting by all IDAs since fiscal year 2008.

## Projects

A business may apply to an IDA that has jurisdiction in the area in which they operate or wish to operate for support for proposed construction, expansion or renovation. If the IDA approves the application, the business then typically becomes an IDA project owner or operator, and the affected property and improvements become an IDA project. IDA projects are eligible for financial assistance in the form of proceeds of IDA bonds and/or straight leases – through which IDAs may offer tax exemptions.<sup>7</sup> A single business may receive support for more than one project, even at the same location.

IDAs reported 4,709 active projects in 2013, with a total project value of \$76.8 billion. This includes the total value of the property and improvements being aided, as well as components that may not directly benefit from IDA assistance.<sup>8</sup> Total project value increased by \$3.5 billion, or 4.8 percent, from 2012. There were 584 projects that were newly reported in 2013, with a value of \$9.7 billion. A total of 421 projects from the 2012 report were not reported in 2013, with a value of \$6.2 billion, most of these project were completed.

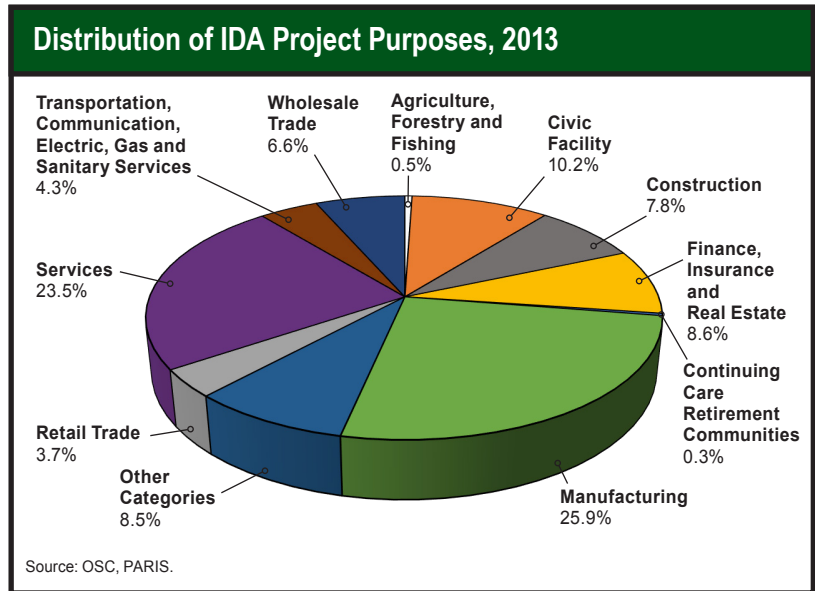


County IDAs supported 61 percent of IDA projects reported in 2013. Town IDAs supported 17 percent of projects and village IDAs supported less than 1 percent. The New York City IDA supported 12 percent of projects, while IDAs in other cities supported 9 percent. The City of Mechanicville/Town of Stillwater IDA supported 1 project in 2013.

## Project Purposes

IDAs are authorized to provide financial assistance for a number of different types of projects, including industrial, manufacturing, commercial, research and recreation facilities. Projects are reported in PARIS according to 10 unique purpose categories. There is also an “other” category.

Since 2009, there has been a shift in the distribution of projects among these categories. IDAs have reported fewer projects in manufacturing, wholesale trade and transportation, communication, electric, gas and sanitary services, but more projects in services, construction, finance, insurance and real estate.



## Number of IDA Projects by Purpose, 2009 to 2013

Projects Purposes	2009	2010	2011	2012	2013	Change 2009 to 2013
Agriculture, Forestry and Fishing	22	28	30	29	25	14%
Civic Facility	571	557	542	508	479	-16%
Construction	263	272	334	363	369	40%
Continuing Care Retirement Communities	2	4	5	7	14	600%
Finance, Insurance and Real Estate	359	390	386	395	407	13%
Manufacturing	1,345	1,240	1,230	1,210	1,219	-9%
Retail Trade	68	88	105	134	173	154%
Services	1,011	977	960	1,007	1,107	9%
Transportation, Communication, Electric, Gas and Sanitary Services	222	206	199	198	204	-8%
Wholesale Trade	356	324	319	310	310	-13%
Other Categories	366	365	375	385	402	10%
<b>Grand Total</b>	<b>4,585</b>	<b>4,451</b>	<b>4,485</b>	<b>4,546</b>	<b>4,709</b>	<b>3%</b>

Source: OSC, PARIS

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Construction projects saw a strong increase from 2009 to 2013, 40 percent, while finance, insurance and real estate projects have increased by 13 percent. Services projects (not including the transportation, communication, electric, gas and sanitary services projects listed separately), make up the second largest category, 23.5 percent of the total, which increased by 9 percent.

Manufacturing projects represented the largest single category at nearly 26 percent of the total but experienced a 9 percent decline during the period from 2009 to 2013. Wholesale trade projects declined by 13 percent and transportation, communication, electric, gas and sanitary services projects declined by 8 percent.

Some project purposes have special circumstances surrounding their increase or decrease in number. The authority for IDAs to approve projects for civic facilities, generally those owned or operated by not-for-profit organizations, lapsed in 2008, which explains why the number of such projects declined by 16 percent since 2009. IDAs were first authorized to support continuing care retirement communities in 2004 and the number of such projects increased from 2 in 2009 to 14 in 2013. From 1993 to 2008, the kind of retail projects that IDAs could support was limited; the sunset of these limitations likely explains the 154 percent increase in these projects over the period.<sup>9</sup>

Interestingly, the number of projects that are reported as “other” in PARIS made up 8.5 percent of projects in 2013, an increase of 10 percent since 2009. Some of these projects appear from their descriptions to belong under one of the listed project purposes, while others have no descriptions, making it unclear if they are projects that IDAs are statutorily authorized to support.



## Activity

In order to accomplish their statutory goals, IDAs may offer financial assistance to attract, retain and expand businesses. When an IDA project is approved, the IDA typically takes title to the property connected to the project, which makes it exempt from taxation. The approval of a project usually includes an agreement for payments in lieu of taxes (PILOTs) by the project operator. PILOTs usually cover a portion of the property taxes that would otherwise have been paid in full, depending on the specific agreement.

There were 109 IDAs operating in New York State in 2013, three fewer than in 2012. All but one of these IDAs filed audited financial reports with OSC.<sup>10</sup> If an IDA fails to submit a report, or files a report that is not substantially complete, the IDA is precluded from offering financial assistance that provides exemptions from State taxes until the required report is filed.

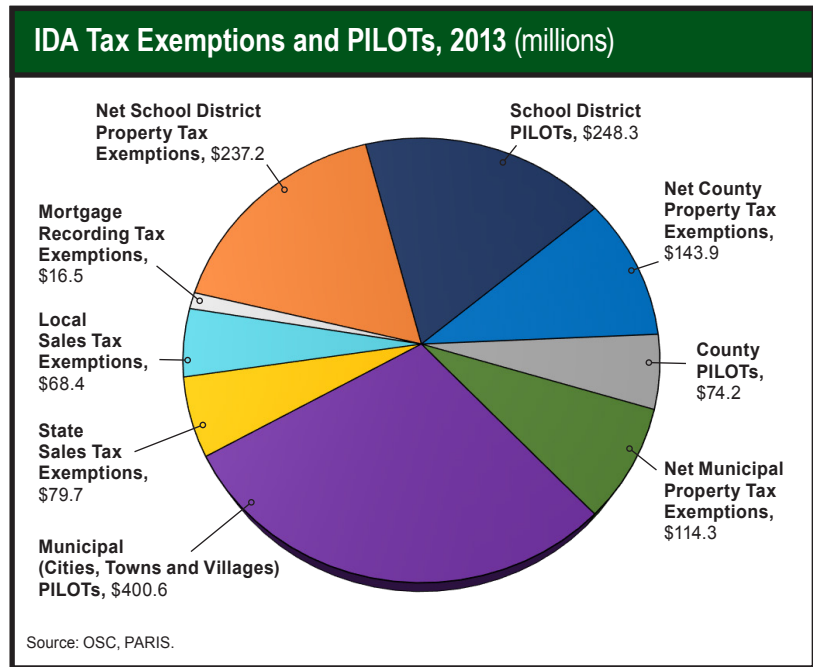
The 4,709 projects supported by IDAs in 2013 were valued at \$76.8 billion, an increase of 4.8 percent over 2012. Project operators reported a total of 644,080 full time equivalent positions (FTEs), an increase of 199,943 FTEs, or 31 percent, from the commencement of the projects. The total value of net tax exemptions received by the projects was \$660.1 million. The median IDA's net exemption per job gained was \$2,095, representing a 6.5 percent increase from 2012.

IDA Summary Statistics						
Year	IDAs	Projects	Total Value of Projects (billions)	Net Value of Tax Exemptions (millions)	Estimated Job Gain	Median IDA Net Exemptions Per Job Gained
2013	109	4,709	\$76.8	\$660.1	199,943	\$2,095
2012	112	4,546	\$73.3	\$555.0	222,645	\$1,967
2011	113	4,485	\$74.2	\$507.2	216,519	\$1,984
2010	114	4,451	\$72.9	\$483.2	181,946	\$1,661
2009	115	4,585	\$73.6	\$481.1	202,107	\$1,743
<b>Change 2012 to 2013</b>	-3	163	\$3.5	\$105.1	-22,702	\$128
<b>Percentage Change</b>	-2.7%	3.6%	4.8%	18.9%	-10.2%	6.5%
<b>Change 2009 to 2013</b>	-6	124	\$3.2	\$179.0	-2,164	\$352
<b>Percentage Change</b>	-5.2%	2.7%	4.4%	37.2%	-1.1%	20.2%

Source: OSC, PARIS. 2009-2012 data has been revised.

## Tax Exemptions

IDAs may offer exemptions from various taxes, including property taxes, State and local sales taxes and the mortgage recording tax – which represent most major non-aid sources of revenue for local governments and school districts. Every IDA is required to adopt a uniform tax exemption policy that provides guidelines for claiming tax exemptions.<sup>11</sup> This policy is adopted with input from affected local taxing jurisdictions. Local governments, however, do not need to be consulted in the granting of a tax exemption for a particular project, as long as it conforms to the uniform tax exemption policy.



In 2013, IDA-granted tax exemptions totaled \$1.38 billion. This represents the estimated value of taxes that would otherwise have been collected on the properties had they not been IDA projects. Offsetting these exemptions in part were \$723 million in PILOTs made by IDA projects to affected governments. This leaves \$660 million in net tax exemptions, an increase of 19 percent from 2012.

## Project Employment Goals

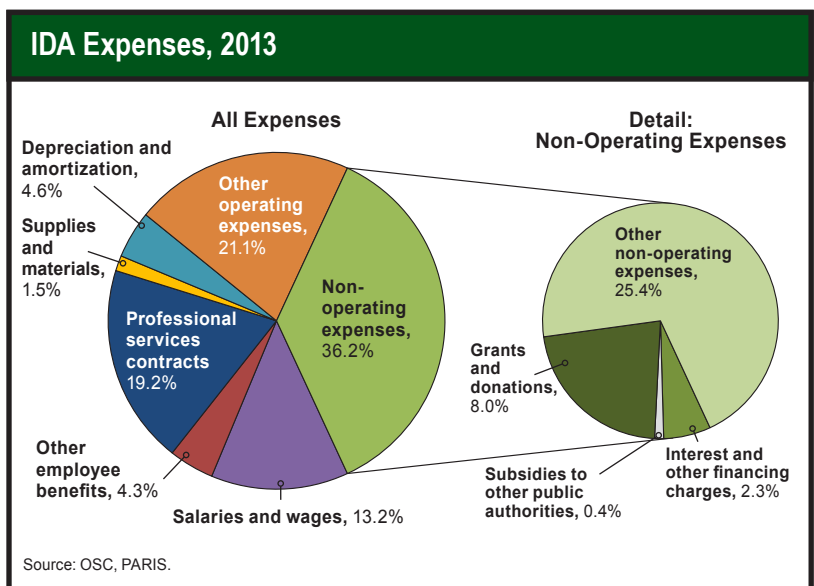
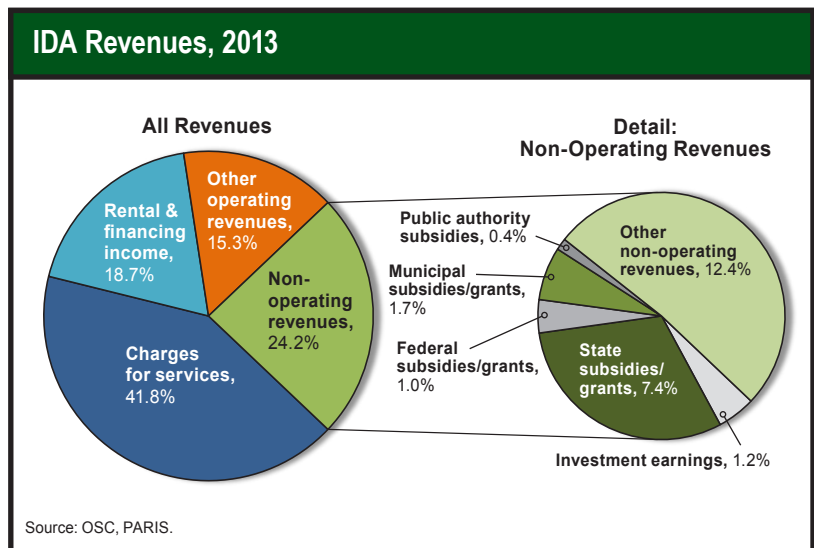
Most IDA project applications include job creation or retention goals, and since 1993 IDAs are required to report in their annual reports the estimated number of jobs created and retained by each project. Nearly three-quarters of active projects in 2013 had job creation goals, projecting the creation of a total of 215,594 jobs. Nearly half of projects had job retention goals, projecting the retention of 363,192 jobs.

In 2013, 58 percent of projects reported some salary data. There continues to be problems with the reporting of this data, with some projects reporting salaries of \$1 and others of several million dollars (this is meant to be the project's total salary rather than individual salaries). However, when the data are analyzed after removing the outliers and obvious errors, we are able to draw some reasonable conclusions. Reported salaries ranged from a project median of \$27,000 to a project median of \$45,000. The overall median salary of jobs created was \$35,000 and the median salary of jobs retained was \$37,500.

## Revenues and Expenditures

IDAs reported total revenues of \$85.3 million, of which \$64.7 million were operating revenues. Charges for services – application and administrative fees, etc. – were \$35.6 million, 41.8 percent of all revenues. Rental and financing income was \$16 million, 18.7 percent of the total. IDAs also had non-operating revenues of \$20.6 million, including grants from the federal government and the State.

IDAs reported total expenses of \$88.9 million in 2013. This is an average of \$823,088 in expenses per IDA, with a range from \$0 in reported expenses for the City of Port Jervis and the City of Rensselaer IDAs to \$13.6 million in expenses for the New York City IDA. Operating expenses accounted for \$56.7 million of this total. About 37 percent of IDA expenses were for personal services – salaries, wages, benefits and professional services contracts. IDAs also had non-operating expenses of \$32.1 million, including interest payments.



## Regional Impacts

Long Island had the largest number of IDA projects in 2013, with 851 active projects. Western New York was close behind with 845 projects. New York City IDA projects had the highest total value, \$14.8 billion, but the highest project value per capita was \$11,900 in the Capital District. The Mid-Hudson region had the most net tax exemptions, \$180.3 million, while the Capital District had the highest net tax exemptions per capita, \$105. The New York City IDA had an estimated job gain of 45,512, while IDAs in the North Country had an estimated job loss of 94 jobs.

Regional IDA Statistics, 2013							
	Projects	Total Project Value (billions)	Project Value Per Capita	Net Exemptions (millions)	Net Exemptions Per Capita	Estimated Jobs Gained	Median IDA Net Exemptions Per Job Gained
Capital District	363	\$12.8	\$11,900	\$113.2	\$105	20,424	\$1,148
Central NY	257	\$4.8	\$6,078	\$21.7	\$27	12,726	\$2,126
Finger Lakes	762	\$6.3	\$5,163	\$52.5	\$43	19,294	\$3,095
Long Island	851	\$9.9	\$3,508	\$114.1	\$40	40,092	\$3,506
Mid-Hudson	463	\$11.1	\$4,854	\$180.3	\$79	12,701	\$3,239
Mohawk Valley	199	\$1.7	\$3,924	\$16.2	\$37	8,279	\$3,989
New York City	575	\$14.8	\$1,811	\$68.9	\$8	45,512	\$1,514
North Country	133	\$1.9	\$4,404	\$8.8	\$21	-94	\$3,520
Southern Tier	261	\$4.0	\$5,550	\$30.0	\$42	14,841	\$1,481
Western NY	845	\$9.4	\$6,718	\$54.4	\$39	26,169	\$895
<b>State</b>	<b>4,709</b>	<b>\$76.8</b>	<b>\$3,965</b>	<b>\$660.1</b>	<b>\$34</b>	<b>199,943</b>	<b>\$2,095</b>

NA - Not applicable.  
Source: OSC, PARIS.

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## Recent Audits

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Over the last year, OSC released nine IDA audit reports. These covered the IDAs for Cattaraugus, Clinton, Genesee, Orleans, Oswego, Schenectady and Schuyler counties, the Town of Islip and the City of Mount Vernon.

While OSC conducts audits on a risk basis, examining and reporting in depth on those areas with the highest degree of risk, several of the audits did identify activities where IDAs were performing effectively and also noted some best practices. For example, the Cattaraugus County and Genesee County IDAs were effective in their efforts to promote, develop and assist in economic development projects. The Genesee County IDA was also cited as exemplifying best practices in having “shovel-ready sites” as a way to attract new businesses to the area, which has led to the opening of major retail and manufacturing plants. The Islip and Schenectady IDAs generally had an effective process for billing and collecting PILOT payments in a timely fashion.

However, many of these audits found deficiencies in IDA processes related to approving projects, monitoring the project performance against goals, and recouping benefits from projects that failed to meet promised economic and job targets.

Several of the audits noted issues with the Uniform Tax Exemption Policy (UTEP). The UTEP provides guidelines under which projects qualify for tax exemption benefits, including the types of projects for which exemptions can be claimed and procedures for PILOTs. In the Genesee County and Mount Vernon IDAs, projects were not being consistently evaluated against those IDAs’ UTEPs. For the Genesee and Schuyler County IDAs, the UTEPs themselves were found to be too vague to provide adequate criteria for approving or rejecting projects.

One particular UTEP element that was often lacking was a cost-benefit analysis, which can be an important tool for determining whether a project is advisable. Four audits specifically mentioned that the IDA either had no procedure for calculating cost-benefit ratios or did not document its calculation, making it impossible to ascertain if it had been part of the project approval process. For example, the Schuyler County IDA had no documented cost-benefit analysis or risk assessment as a part of its project approval process, while the Mount Vernon IDA was unable to produce cost-benefit analyses for many of its projects.

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Several audits also highlighted deficiencies in the monitoring of the tax exemptions given to IDA projects or the PILOTs the projects were required to pay to local governments and school districts in lieu of forgone property taxes. The Clinton County IDA, for example, had not ensured that project properties were reconveyed to taxable status in a timely manner. Project properties were allowed to continue on tax-exempt rolls for up to 12 years after the expiration of their PILOT agreement, resulting in a loss of \$1.7 million of property tax revenues. Since the distribution of sales tax collections in the County was based on the taxable value of property, at least one town also lost sales tax revenue. PILOTs made by those projects were also not monitored properly, resulting in both under payments and over payments. Sales tax benefits, too, may have continued beyond the authorized period or for unauthorized purchases. As noted above, the Town of Islip IDA collected PILOTs on a timely basis; however, it did not distribute them promptly to local taxing jurisdictions.

Another area of concern was the monitoring of employment goals, and specifically how to recoup tax benefits if those goals were not reached. The County of Oswego IDA lacked a formal process to compare current and projected jobs at the time of application to the reported number of jobs actually created and retained. Moreover, many audits found that there was no mechanism to recoup benefits if the promised goals were not reached. This is typically achieved through the use of a “recapture” of benefits clause and related policies. While recapture is generally not a statutory requirement, it is nonetheless a best practice for accountability to taxpayers. For example, none of the Orleans County IDA’s project agreements for PILOTs contained a recapture of benefits clause. One business closed three years into a 10-year agreement, after making only \$99,000 in PILOT payments but receiving \$605,000 in tax exemptions.

Another recurring theme was the lack of adequate documentation to assess the effectiveness of projects. During an audit of the Schenectady County IDA, for instance, OSC was unable to use annual data collected from the IDA’s projects to determine whether or not four out of the 10 projects reviewed had met their goals due to insufficient information that was reported by the projects to the IDA or, in one case, changes in the PILOT agreement since the original application. The Orleans County IDA did not require periodic reporting from its projects, or verify that reports were provided, and the City of Mount Vernon IDA was missing many project documents, including at least one application. Cattaraugus County IDA officials did not verify the investment and job information provided when businesses applied for financial assistance, and did not obtain annual confirmations from all active projects or verify the accuracy of the annual reported data they did obtain.

Finally, one audit – the Oswego County IDA – highlighted activities that were fundamentally inappropriate for an IDA. The IDA established a revolving loan program, using its own funds, to finance a portion of the cost of approved projects, despite the fact that current law does not authorize an IDA to establish this type of program. As of May 31, 2014, the Oswego County IDA had 90 such loans outstanding, totaling nearly \$9.6 million. OSC recommended that the IDA discontinue these loans and remit the funds that were being used for the loans to Oswego County.

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## Recent and Proposed IDA Reforms

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Starting in 2013, IDAs are required to report to the Commissioner of Taxation and Finance, within 30 days of providing financial assistance to any new project, the amount of all State sales tax exemptions granted. IDAs are also required to recapture (or clawback) and remit to the Department of Taxation and Finance (Tax and Finance) the value of any State sales tax exemptions that IDA projects have received improperly or that were received by a project that has failed to comply in certain ways with its agreement with the IDA. IDAs must also file with OSC, Tax and Finance, the Division of the Budget, the Department of Economic Development (DED) and the municipality for whose benefit the IDA was created an annual compliance report detailing, among other things, its clawback activities.<sup>12</sup> In October 2014, a law was enacted that, among other things, repealed the enabling statutes for 27 defunct IDAs and directed the return of any existing records, property, rights, titles and interest to the municipality for which they were created.<sup>13</sup> While none of these IDAs had been active for quite some time, supported any projects or carried any debt, the statutes that originally authorized their creation had still remained in New York State law.

IDAs have been working in many cases to improve their effectiveness by developing and sharing best practices among their organizations. OSC is developing legislation that would support IDA economic development activities by requiring the use of standardized project applications, cost-benefit analysis, uniform project agreements and provisions for the recapture of benefits for certain nonperformance.



## 2013 IDA Financial and Employment Statistics

IDA	Project Count	Total Project Values	Total Tax Exemptions	Total PILOTs	Net Tax Exemptions *	Net Exemptions per Project	Estimated Jobs to Be Created	Estimated Jobs to Be Retained	Full Time Equivalents Before IDA	Current Full Time Equivalents	Estimated Net Job Change	Net Exemptions per Job Gained	IDA Expenses	Expenses per Job Gained	Expenses per Project
Albany County	18	\$254,413,447	\$8,013,928	\$0	\$8,013,928	\$445,218	156	2,674	2,674	2,876	202	\$39,673	\$169,575	\$839	\$9,421
Allegany County	7	\$56,625,000	\$0	\$506,454	-\$506,454	-\$72,351	145	700	700	971	271	NA	\$317,125	\$1,170	\$45,304
Broome County	36	\$442,256,463	\$6,237,980	\$3,130,930	\$3,107,051	\$86,307	1,386	2,931	2,932	4,620	1,688	\$1,840	\$3,041,677	\$1,802	\$84,491
Cattaraugus County	34	\$227,125,750	\$1,227,512	\$834,768	\$392,744	\$11,551	489	2,839	2,940	3,707	767	\$512	\$245,545	\$320	\$7,222
Cayuga County	11	\$122,500,100	\$3,148,710	\$382,183	\$2,766,527	\$251,502	241	248	248	646	398	\$6,951	\$48,416	\$122	\$4,401
Chautauqua County	42	\$402,108,524	\$13,904,123	\$9,304,825	\$4,599,298	\$109,507	439	2,664	2,665	3,251	586	\$7,849	\$1,735,549	\$2,962	\$41,323
Chemung County	48	\$545,702,694	\$9,033,220	\$3,491,393	\$5,541,827	\$115,455	3,754	3,744	3,744	6,925	3,181	\$1,742	\$4,051,573	\$1,274	\$84,408
Chenango County	14	\$210,734,708	\$1,810,022	\$358,376	\$1,451,646	\$103,689	435	1,217	1,355	2,244	889	\$1,633	\$140,963	\$159	\$10,069
Clinton County	38	\$1,111,834,298	\$2,391,517	\$3,848,531	-\$1,457,014	-\$38,342	1,205	2,099	3,692	2,444	-1,248	NA	\$741,707	NA	\$19,519
Columbia County	12	\$30,762,000	\$260,767	\$221,506	\$39,261	\$3,272	171	1,718	1,718	1,830	112	\$351	\$28,704	\$256	\$2,392
Cortland County	14	\$103,170,969	\$1,211,341	\$349,153	\$862,188	\$61,585	323	1,413	1,413	1,726	313	\$2,755	\$168,995	\$540	\$12,071
Delaware County	12	\$61,463,000	\$494,521	\$434,631	\$59,890	\$4,991	165	287	287	397	110	\$544	\$249,949	\$2,272	\$20,829
Dutchess County	33	\$825,945,606	\$8,059,386	\$18,441,147	\$19,618,239	\$584,482	2,543	6,196	28,958	15,644	-13,314	NA	\$2,614,836	NA	\$79,237
Erie County	296	\$5,647,505,441	\$49,000,690	\$19,303,598	\$29,697,092	\$100,328	7,786	9,172	42,274	49,194	6,920	\$4,291	\$8,608,876	\$1,244	\$29,084
Essex County	18	\$92,754,212	\$947,414	\$1,623	\$945,791	\$52,544	106	727	727	693	-34	NA	\$410,803	NA	\$22,822
Franklin County	11	\$81,852,604	\$3,752,262	\$339,696	\$3,412,566	\$310,233	218	1,223	1,272	960	-312	NA	\$374,706	NA	\$34,064
Fulton County	10	\$50,450,011	\$2,469,793	\$432,057	\$2,037,735	\$203,774	367	729	1,304	1,030	-274	NA	\$40,304	NA	\$4,030
Genesee County	99	\$587,236,147	\$5,057,133	\$1,879,608	\$3,177,525	\$32,096	1,840	1,007	1,719	3,064	1,345	\$2,362	\$2,706,597	\$2,012	\$27,339
Greene County	14	\$842,990,800	\$46,217,937	\$7,062,523	\$39,155,414	\$2,796,815	852	513	513	1,287	774	\$50,569	\$677,168	\$875	\$48,369
Hamilton County	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$148,498	NA	NA
Herkimer County	31	\$304,871,360	\$1,239,898	\$1,294,905	-\$55,007	-\$1,774	503	862	879	1,186	307	NA	\$361,615	\$1,178	\$11,665
Jefferson County	26	\$389,431,558	\$3,222,276	\$617,215	\$2,605,061	\$100,195	401	621	621	1,361	740	\$3,520	\$1,942,732	\$2,625	\$74,720
Lewis County	7	\$27,560,600	\$3,194,750	\$703,581	\$2,491,169	\$355,881	112	187	187	221	34	\$73,270	\$814,812	\$23,965	\$116,402
Livingston County	23	\$252,111,890	\$2,717,178	\$1,598,592	\$1,118,586	\$48,634	829	1,167	1,213	1,584	371	\$3,017	\$108,224	\$292	\$4,705
Madison County	16	\$188,415,053	\$112,666	\$61,815	\$50,851	\$3,178	434	2,277	2,306	2,950	644	\$79	\$298,030	\$463	\$18,627
Monroe County	409	\$3,390,110,058	\$36,578,558	\$13,714,781	\$22,863,777	\$55,902	2,495	41,976	42,271	54,368	12,097	\$1,890	\$1,623,696	\$134	\$3,970
Montgomery County	15	\$392,612,822	\$8,901,502	\$3,942,180	\$4,959,322	\$330,621	1,083	887	887	1,870	983	\$5,048	\$133,766	\$136	\$8,918
Nassau County	278	\$2,918,700,364	\$69,165,084	\$25,839,513	\$43,325,571	\$155,847	3,886	12,771	14,608	16,443	1,835	\$23,611	\$2,429,946	\$1,324	\$8,741
Niagara County	142	\$1,577,460,595	\$23,484,468	\$15,269,586	\$8,214,882	\$57,851	3,336	3,913	4,978	7,542	2,564	\$3,204	\$1,459,842	\$569	\$10,281



# Appendix

## 2013 IDA Financial and Employment Statistics

IDA	Project Count	Total Project Values	Total Tax Exemptions	Total PILOTs	Net Tax Exemptions *	Net Exemptions per Project	Estimated Jobs to Be Created	Estimated Jobs to Be Retained	Full Time Equivalents Before IDA	Current Full Time Equivalents	Estimated Net Job Change	Net Exemptions per Job Gained	IDA Expenses	Expenses per Job Gained	Expenses per Project
Oneida County	108	\$766,289,523	\$12,654,238	\$7,945,208	\$4,709,030	\$43,602	2,845	9,879	14,124	20,350	6,226	\$756	\$213,500	\$34	\$1,977
Onondaga County	88	\$932,401,962	\$16,535,232	\$10,226,354	\$6,308,878	\$71,692	4,084	8,429	8,472	12,459	3,987	\$1,582	\$342,057	\$86	\$3,887
Ontario County	48	\$314,755,392	\$7,502,706	\$3,591,535	\$3,911,171	\$81,483	741	2,948	2,948	4,842	1,894	\$2,065	\$909,531	\$480	\$18,949
Orange County	38	\$851,166,311	\$82,742,311	\$3,253,088	\$79,489,224	\$2,091,822	3,392	6,958	6,959	7,744	785	\$101,223	\$1,576,912	\$2,008	\$41,498
Orleans County	24	\$135,301,065	\$2,361,374	\$1,965,706	\$395,668	\$16,486	805	1,507	1,645	2,447	802	\$493	\$344,234	\$429	\$14,343
Oswego County	37	\$1,081,695,772	\$9,773,923	\$7,695,079	\$2,078,844	\$56,185	1,084	1,120	1,129	1,935	806	\$2,579	\$519,875	\$645	\$14,051
Otsego County	15	\$124,181,777	\$674,051	\$291,345	\$382,706	\$25,514	170	2,705	2,730	4,210	1,480	\$259	\$288,494	\$195	\$19,233
Putnam County	14	\$93,220,000	\$1,294,753	\$1,106,916	\$187,837	\$13,417	313	956	971	1,284	313	\$600	\$9,493	\$30	\$678
Rensselaer County	58	\$1,207,545,146	\$45,729,990	\$8,160,591	\$37,569,400	\$647,748	3,460	2,261	2,615	6,606	3,991	\$9,414	\$1,768,923	\$441	\$30,326
Rockland County	44	\$1,378,579,180	\$10,300,220	\$3,001,837	\$7,298,383	\$165,872	1,675	5,770	5,824	7,169	1,345	\$5,427	\$237,477	\$177	\$5,397
St. Lawrence County	33	\$182,844,153	\$1,161,181	\$334,936	\$826,245	\$25,038	330	1,965	2,689	3,415	726	\$1,138	\$1,289,063	\$1,776	\$39,063
Saratoga County	28	\$7,058,447,936	\$29,941,826	\$13,560,467	\$16,381,359	\$585,049	2,335	1,755	1,755	6,306	4,551	\$3,600	\$429,833	\$94	\$15,351
Schenectady County	29	\$193,801,809	\$9,534,150	\$8,015,202	\$1,518,948	\$52,378	1,364	7,461	7,461	9,539	2,078	\$731	\$154,268	\$74	\$5,320
Schoharie County	7	\$113,499,985	\$5,270,774	\$2,215,834	\$3,054,940	\$436,420	461	149	150	754	604	\$5,058	\$155,630	\$258	\$22,233
Schuyler County	11	\$77,029,760	\$1,705,233	\$1,030,368	\$674,865	\$61,351	444	296	296	804	508	\$1,328	\$61,420	\$121	\$5,584
Seneca County	38	\$394,495,520	\$6,344,183	\$1,991,378	\$4,352,805	\$114,547	974	678	1,568	2,532	964	\$4,515	\$802,837	\$833	\$21,127
Steuben County	46	\$1,717,272,750	\$23,589,239	\$9,156,697	\$14,432,542	\$313,751	4,394	1,877	1,880	5,389	3,510	\$4,112	\$1,587,944	\$452	\$34,521
Suffolk County	134	\$2,386,820,773	\$22,231,476	\$13,164,205	\$9,067,271	\$67,666	12,042	9,872	10,546	24,626	14,080	\$644	\$1,025,013	\$73	\$7,649
Sullivan County	58	\$376,179,500	\$6,842,322	\$4,070,058	\$2,772,263	\$47,798	2,409	514	514	2,979	2,465	\$1,125	\$434,098	\$176	\$7,484
Tioga County	8	\$265,422,250	\$8,173,555	\$5,675,910	\$2,497,645	\$312,206	853	3,135	3,135	2,873	-262	NA	\$313,037	NA	\$39,130
Tompkins County	54	\$496,873,691	\$6,846,994	\$4,989,880	\$1,857,114	\$34,391	1,596	3,146	3,146	6,267	3,121	\$595	\$111,637	\$36	\$2,067
Ulster County	36	\$356,328,026	\$4,407,701	\$1,384,253	\$3,023,448	\$83,985	1,130	2,445	2,445	3,990	1,546	\$1,956	\$195,844	\$127	\$5,440
Warren & Washington Counties	19	\$209,599,226	\$951,334	\$527,824	\$423,509	\$22,290	385	2,932	2,934	3,532	598	\$708	\$151,172	\$253	\$7,956
Wayne County	50	\$147,426,327	\$2,953,228	\$1,690,423	\$1,262,806	\$25,256	1,262	563	2,307	2,705	398	\$3,173	\$899,114	\$2,259	\$17,982
Westchester County	92	\$3,095,137,405	\$38,207,042	\$25,730,802	\$12,476,240	\$135,611	7,847	9,769	10,267	18,249	7,982	\$1,563	\$902,250	\$113	\$9,807
Wyoming County	38	\$890,839,837	\$13,909,115	\$1,235,314	\$12,673,801	\$333,521	1,128	1,350	1,364	1,939	575	\$22,032	\$304,235	\$529	\$8,006
Yates County	22	\$89,684,687	\$734,233	\$425,013	\$309,220	\$14,055	145	478	478	550	72	\$4,295	\$601,335	\$8,352	\$27,333

# Appendix

## 2013 IDA Financial and Employment Statistics

IDA	Project Count	Total Project Amounts	Total Tax Exemptions	Total PILOTs	Net Tax Exemptions *	Net Exemptions per Project	Estimated Jobs to Be Created	Estimated Jobs to Be Retained	Full Time Equivalents Before IDA	Current Full Time Equivalents	Estimated Net Job Change	Net Exemptions per Job Gained	Operating Expenses	Expenses per Job Gained	Expenses per Project
City of Albany	87	\$1,221,068,709	\$8,088,352	\$4,455,210	\$3,633,142	\$41,760	2,431	3,595	6,824	10,345	3,521	\$1,032	\$669,984	\$190	\$7,701
City of Amsterdam	7	\$5,804,000	\$52,788	\$44,450	\$8,338	\$1,191	28	261	261	197	-64	NA	\$370,441	NA	\$52,920
City of Auburn	15	\$202,562,381	\$2,624,686	\$1,370,480	\$1,254,206	\$83,614	891	730	794	1,384	590	\$2,126	\$1,393,227	\$2,361	\$92,882
City of Cohoes	7	\$117,360,000	\$2,563,102	\$1,637,688	\$925,414	\$132,202	35	331	331	294	-37	NA	\$213,040	NA	\$30,434
City of Dunkirk	3	\$7,942,419	\$205,092	\$40,000	\$165,092	\$55,031	16	42	42	15	-27	NA	\$48	NA	\$16
City of Geneva	7	\$82,452,000	\$3,146,585	\$543,380	\$2,603,205	\$371,886	475	362	1,412	1,851	439	\$5,930	\$306,376	\$698	\$43,768
City of Glen Cove	8	\$146,710,186	\$5,173,089	\$2,891,290	\$2,281,799	\$285,225	86	67	69	93	24	\$95,075	\$3,102,615	\$129,276	\$387,827
City of Glens Falls	8	\$66,545,480	\$662,649	\$159,671	\$502,977	\$62,872	41	0	0	206	206	\$2,448	\$43,980	\$214	\$5,498
City of Hornell	17	\$56,051,787	\$1,336,430	\$1,346,790	-\$10,360	-\$609	1,189	94	95	710	615	NA	\$895,111	\$1,455	\$52,654
City of Hudson	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$2,980	NA	NA
City of Middletown	6	\$74,164,600	\$742,878	\$191,487	\$551,391	\$91,899	307	16	21	131	111	\$4,990	\$26,200	\$237	\$4,367
City of Mount Vernon	17	\$155,482,807	\$3,652,389	\$951,141	\$2,701,248	\$158,897	755	61	61	829	768	\$3,517	\$1,111,197	\$1,447	\$65,365
City of New Rochelle	17	\$654,794,152	\$18,132,534	\$2,873,204	\$15,259,330	\$897,608	624	566	573	1,161	588	\$25,962	\$118,183	\$201	\$6,952
New York City	575	\$14,808,794,622	\$360,197,702	\$291,302,438	\$68,895,263	\$119,818	55,810	103,424	103,424	148,936	45,512	\$1,514	\$13,602,638	\$299	\$23,657
City of Newburgh	8	\$78,984,000	\$1,219,368	\$437,898	\$781,470	\$97,684	23	0	0	264	264	\$2,960	\$309,854	\$1,174	\$38,732
City of Peekskill	8	\$95,453,584	\$2,399,800	\$741,704	\$1,658,096	\$207,262	71	410	410	604	194	\$8,547	\$75,219	\$388	\$9,402
City of Port Jervis	3	\$18,895,000	\$232,979	\$11,178	\$221,801	\$73,934	35	290	290	313	23	\$9,644	\$0	\$0	\$0
City of Poughkeepsie	5	\$49,652,702	\$1,719,494	\$669,385	\$1,050,109	\$210,022	0	0	0	412	412	\$2,549	\$12,990	\$32	\$2,598
City of Rensselaer	1	\$2,267,280	\$120,000	\$0	\$120,000	\$120,000	59	0	0	4	4	\$30,000	\$0	\$0	\$0
City of Salamanca	1	\$100,000	\$2,452	\$2,452	\$0	\$0	2	0	0	2	2	\$0	\$1,204,138	\$602,069	\$1,204,138
City of Schenectady	34	\$375,654,750	\$7,729,266	\$4,616,799	\$3,112,467	\$91,543	1,980	1,245	2,154	4,835	2,681	\$1,161	\$26,981	\$10	\$794
City of Syracuse	76	\$2,182,744,975	\$27,743,605	\$19,316,223	\$8,427,382	\$110,887	5,532	10,359	10,726	16,715	5,989	\$1,407	\$5,565,419	\$929	\$73,229
City of Troy	16	\$292,667,500	\$1,499,228	\$801,041	\$698,187	\$43,637	1,467	502	575	1,205	630	\$1,108	\$181,266	\$288	\$11,329
City of Utica	21	\$103,707,384	\$1,928,274	\$471,690	\$1,456,584	\$69,361	522	744	850	1,347	497	\$2,931	\$6,652	\$17	\$412
City of Yonkers	59	\$2,691,864,478	\$48,668,518	\$21,064,282	\$27,604,236	\$467,868	7,514	3,541	5,232	11,706	6,474	\$4,264	\$2,118,085	\$327	\$35,900
Mechanicville-Stillwater	1	\$6,650,000	\$412,551	\$132,339	\$280,212	\$280,212	91	104	104	351	247	\$1,134	\$27,042	\$109	\$27,042
Town of Amherst	127	\$756,660,938	\$14,021,346	\$7,792,578	\$6,228,768	\$49,045	11,063	6,691	7,384	19,133	11,749	\$530	\$758,162	\$65	\$5,970
Town of Babylon	159	\$1,137,043,915	\$24,712,231	\$15,950,464	\$8,761,768	\$55,105	7,344	5,926	6,391	12,190	5,799	\$1,511	\$879,238	\$152	\$5,530
Town of Bethlehem	18	\$881,282,980	\$4,475,505	\$4,463,369	\$12,136	\$674	903	211	211	733	522	\$23	\$631,102	\$1,209	\$35,061
Town of Brookhaven	68	\$384,811,232	\$9,253,847	\$8,190,923	\$1,062,924	\$15,631	3,182	1,867	1,992	6,870	4,878	\$218	\$499,765	\$102	\$7,349
Town of Clarence	36	\$80,304,828	\$1,798,597	\$1,161,133	\$637,464	\$17,707	567	1,533	1,533	1,363	-170	NA	\$62,243	NA	\$1,729
Town of Clifton Park	5	\$26,536,625	\$256,023	\$175,380	\$80,642	\$16,128	121	41	121	303	182	\$442	\$25,000	\$137	\$5,000
Town of Colonie	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$656,153	NA	NA
Town of Concord	8	\$6,418,222	\$200,241	\$120,052	\$80,188	\$10,024	131	144	144	511	367	\$218	\$10,356	\$28	\$1,295

# Appendix

## 2013 IDA Financial and Employment Statistics

IDA	Project Count	Total Project Amounts	Total Tax Exemptions	Total PILOTs	Net Tax Exemptions *	Net Exemptions per Project	Estimated Jobs to Be Created	Estimated Jobs to Be Retained	Full Time Equivalents Before IDA	Current Full Time Equivalents	Estimated Net Job Change	Net Exemptions per Job Gained	Operating Expenses	Expenses per Job Gained	Expenses per Project
Town of Erwin	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$55,674	NA	NA
Town of Guiderland	3	\$27,331,463	\$258,313	\$0	\$258,313	\$86,104	38	313	313	330	17	\$15,195	\$12,425	\$731	\$4,142
Town of Hamburg	39	\$106,529,200	\$1,991,962	\$1,101,720	\$890,242	\$22,827	734	420	503	1,498	995	\$895	\$140,748	\$142	\$3,609
Town of Hempstead	83	\$1,926,367,540	\$56,832,961	\$21,943,207	\$34,889,754	\$420,358	4,829	4,506	4,510	11,352	6,843	\$5,099	\$1,023,449	\$150	\$12,331
Town of Islip	89	\$855,819,769	\$25,139,758	\$12,342,686	\$12,797,072	\$143,787	4,038	8,294	8,476	14,730	6,254	\$2,046	\$249,597	\$40	\$2,804
Town of Lancaster	77	\$285,924,562	\$5,224,377	\$3,426,280	\$1,798,117	\$23,352	2,197	4,167	4,211	5,201	990	\$1,816	\$94,124	\$95	\$1,222
Town of Lockport	19	\$241,215,000	\$1,858,111	\$196,380	\$1,661,731	\$87,460	227	244	244	601	357	\$4,655	\$157,448	\$441	\$8,287
Town of Malone	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$15,086	NA	NA
Town of Montgomery	9	\$71,581,956	\$4,742,022	\$885,815	\$3,856,207	\$428,467	887	328	328	482	154	\$25,040	\$6,644	\$43	\$738
Town of Mount Pleasant	1	\$27,440,000	\$0	\$0	\$0	\$0	31	985	985	1,365	380	\$0	\$1,355	\$4	\$1,355
Town of Niagara	14	\$26,747,582	\$1,607,300	\$1,106,643	\$500,657	\$35,761	3,428	1,624	1,632	2,430	798	\$627	\$16,817	\$21	\$1,201
Town of North Greenbush	2	\$3,690,017	\$0	\$0	\$0	\$0	45	10	10	40	30	\$0	\$185,859	\$6,195	\$92,930
Town of Riverhead	32	\$181,768,886	\$3,285,106	\$1,403,382	\$1,881,724	\$58,804	1,064	1,463	1,463	1,842	379	\$4,965	\$191,720	\$506	\$5,991
Town of Walkill	5	\$2,672,000	\$7,659,326	\$7,645,465	\$13,861	\$2,772	0	0	0	1,187	1,187	\$12	\$6,205	\$5	\$1,241
Village of Fairport	4	\$319,427	\$292,591	\$494,772	-\$202,181	-\$50,545	0	0	0	337	337	NA	\$366,463	\$1,087	\$91,616
Village of Green Island	3	\$24,146,850	\$798,381	\$321,592	\$476,789	\$158,930	74	0	0	115	115	\$4,146	\$102,277	\$889	\$34,092
Village of Groton	0	\$0	\$0	\$0	\$0	NA	0	0	0	0	0	NA	\$8,511	NA	NA
Village of Port Chester	10	\$222,735,177	\$4,327,396	\$2,551,195	\$1,776,201	\$177,620	1,344	4	4	1,029	1,025	\$1,733	\$37,964	\$37	\$3,796
<b>Including New York City</b>															
<b>Total</b>	4,709	\$76,831,368,802	\$1,383,216,224	\$723,146,630	\$660,069,593	\$140,172	215,594	363,192	444,136	644,080	199,943	\$3,301	\$88,893,506	\$445	\$18,877
<b>Median IDA</b>	18	\$191,108,431	\$3,147,648	\$1,265,110	\$1,588,522	\$72,813	596	922	1,243	1,655	587	\$2,095	\$293,262	\$295	\$10,175
<b>Average per IDA</b>	44	\$711,401,563	\$12,807,558	\$6,695,802	\$6,111,755	\$176,392	1,996	3,363	4,112	5,964	1,851	\$7,877	\$823,088	\$8,917	\$37,017
<b>Excluding New York City</b>															
<b>Total</b>	4,134	\$62,022,574,180	\$1,023,018,522	\$431,844,192	\$591,174,330	\$143,003	159,784	259,768	340,712	495,144	154,431	\$3,828	\$75,290,868	\$488	\$18,213
<b>Median IDA</b>	18	\$188,415,053	\$3,146,585	\$1,235,314	\$1,518,948	\$71,692	567	887	1,213	1,584	586	\$2,126	\$288,494	\$292	\$10,069
<b>Average per IDA</b>	39	\$579,650,226	\$9,560,921	\$4,035,927	\$5,524,994	\$176,952	1,493	2,428	3,184	4,628	1,443	\$7,950	\$703,653	\$9,012	\$37,149

Source: OSC, PARIS.

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

NA - Not Applicable

Total Tax Exemptions - Reflects the gross amount of tax exemptions and includes real property tax, mortgage recording tax and state and local sales tax exemptions received on an annual basis.

PILOTs - Payments in lieu of taxes.

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

Net Exemptions per Job Gained - These data capture the annual cost of the cumulative job gain.

Town of Corinth IDA did not have certified 2013 data in time for this report.

## Notes

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- <sup>1</sup> Article 18-A of the General Municipal Law.
- <sup>2</sup> In some cases, an IDA is created for the benefit of more than one municipality.
- <sup>3</sup> Data for 2013 is the latest available for all active IDAs.
- <sup>4</sup> Variations in the board appointment process may be provided for by the special act establishing the IDA.
- <sup>5</sup> For more on the establishment and powers of IDAs, see *Industrial Development Agencies in New York: Background, Issues and Recommendations*, Office of the State Comptroller, May 2006.  
<http://www.osc.state.ny.us/localgov/pubs/research/idabackground.pdf>.
- <sup>6</sup> These reports are also filed with the Department of Economic Development and the governing body of the municipality for which the IDA was created.
- <sup>7</sup> In one common type of straight lease agreement, the project operator hands over title in the property to the IDA, making it eligible for tax exemptions, and the IDA leases the property back to the project operator. At the termination of the project, title in the property is returned to the project operator.
- <sup>8</sup> All data is as reported by IDAs through PARIS.
- <sup>9</sup> Similar limitation in the kinds of retail projects that can be supported by IDAs were reinstated in 2013. The effects of this change will be seen in future years' data.
- <sup>10</sup> A certified report was not received in time for this publication from the Town of Corinth IDA. The Town of Champlain IDA, the Town of Southeast IDA and the Town of Waterford IDA have been dissolved since the last IDA Annual Performance Report.
- <sup>11</sup> General Municipal Law, Section 874.
- <sup>12</sup> General Municipal Law, Section 875.
- <sup>13</sup> Chapter 403 of the Laws of 2014.

# Thomas P. DiNapoli • New York State Comptroller

## Division of Local Government and School Accountability

# Central Office

# Directory

**Andrew A. SanFilippo**, Executive Deputy Comptroller

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

<b>Executive</b> .....	474-4037
Gabriel F. Deyo, Deputy Comptroller	
Nathaalie N. Carey, Assistant Comptroller	
<b>Audits, Local Government Services and Professional Standards</b> .....	474-5404
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