



Village of Sidney

Financial Activities

2023M-14 | May 2023

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Report Highlights

Village of Sidney

Audit Objective

Determine whether the Village of Sidney (Village) Board of Trustees (Board) and Clerk-Treasurer properly monitored selected financial activities.

Key Findings

The Board and Clerk-Treasurer did not properly monitor selected financial activities. As a result, total general fund balance for fiscal year-end 2021-22 was overstated by \$571,719, the transparency of Village financial operations was compromised, and taxpayers were not assured the Board was effectively monitoring airport operations and financial condition. Specifically:

- For the past five years, the total airport operating deficits exceeded \$293,000.
- Delinquent taxes totaling \$575,182 date back to fiscal year 2011-12 and officials cannot identify which taxpayers owe \$60,452 of that total.
- General fund assets were overstated by \$288,510 and liabilities by \$434,929 in fiscal year 2021-22.
- Two capital project funds and three community development funds have negative fund balances that may require a transfer from the general fund to pay remaining liabilities. About \$700,000 of the Village's \$1 million fund balance may be needed to satisfy the liabilities.

Key Recommendations

- Analyze the airport's revenues and expenditures to determine whether revenues are adequate to cover expenditures and take appropriate action as needed to help ensure the airport is self-sufficient.
- Collect delinquent real property taxes.
- Maintain proper accounting records and provide the Board with adequate reports to make financial decisions.

Village officials generally agreed with our findings and indicated they plan to initiate corrective action.

Background

The Village, located in Delaware County (County), is governed by an elected five-member Board, which consists of the Village Mayor (Mayor) and four Board members. The Board is responsible for the general oversight of the Village's operations and finances.

The Mayor is the chief executive officer responsible for the day-to-day management under the Board's direction, including appointing and supervising the Clerk-Treasurer.

The Clerk-Treasurer is the chief fiscal officer and custodian of all funds, responsible for receiving and disbursing money, maintaining accounting records and preparing monthly and annual financial reports.

Quick Facts

2021-22 General Fund

Revenues	\$3,307,297
Expenditures	\$3,548,478
Reported Fund Balance	\$1,621,951
OSC Recalculated Fund Balance	\$1,050,232

Audit Period

June 1, 2020 – June 30, 2022

We extended our audit period back to June 1, 2017 to review interfund advances, delinquent tax collections and airport operations.

Financial Activities

The Village had two Clerk-Treasurers within the scope of the audit. The current Clerk-Treasurer was appointed on March 7, 2022. The former Clerk-Treasurer (former Clerk-Treasurer) was hired as an advisor to assist with the transition and close the fiscal year 2021-22 books. The current Clerk-Treasurer was unable to provide us with information for the audit period and referred us to the former Clerk-Treasurer. The Board appointed two deputies to assist the Clerk-Treasurer with recordkeeping duties.

How Should Village Officials Properly Monitor Financial Activities?

A village board (board) should oversee a village's financial activities and safeguard its resources by establishing procedures to reduce the risk of errors or irregularities occurring and remaining undetected. A board should routinely review work performed by individuals who maintain custody of assets and who approve or record transactions affecting those assets. Therefore, it is essential that the clerk-treasurer provide the board with comprehensive, regular financial reports. A board needs complete and accurate financial reports to monitor village financial affairs and determine the village's financial position throughout the year.

Financial reports should include reconciled cash balances for each fund and comparisons of actual revenues and expenditures to amounts estimated in the annual budget (budget status reports). With budget status reports, a board can take timely corrective action to address unfavorable variances. These reports should also include the assets and liabilities, such as "taxes receivable, overdue," which accounts for delinquent real property taxes and interest remaining unpaid from year to year. The board should use the information gathered during its review of work performed, reports and budgets to make sound financial decisions. For example, the board should enforce the collection of delinquent taxes to ensure the village is receiving the money it is owed and has budgeted for.

A clerk-treasurer should maintain accurate financial records that summarize a village's financial activities and reflect the village's financial condition. The accounting records should document the assets, liabilities, fund balance and results of operations (revenues and expenditures) for each village fund. Accounting records provide a basis for checks and balances and determining whether village funds are being appropriately accounted for.

A key measure of a village's financial condition is its level of fund balance, which is the difference between revenues and expenditures accumulated over time and represents the equity remaining after liabilities are deducted from assets. It is important that current assets and liabilities are accurately and timely recorded to ensure fund balance can be calculated correctly and used appropriately when making financial decisions. For example, when delinquent taxes are determined to be partially or fully uncollectable, an accounting entry should be made to adjust the taxes receivable amount to properly reflect the correct balance. A village

A board needs complete and accurate financial reports to monitor village financial affairs and determine the village's financial position throughout the year.

board should maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. If a village is reporting a negative fund balance in any fund, that fund has insufficient assets to cover its liabilities. When this occurs, the general fund may be required to transfer sufficient assets (cash) to the insolvent fund.

Finally, a clerk-treasurer is required to file an annual report of the village’s financial position and results of operations, known as the annual update document (AUD), with the Office of the State Comptroller (OSC) within 60 days after the close of the fiscal year. Village officials can request an extension to 120 days if additional time is needed. This report provides the board, OSC, village taxpayers and other interested parties with a tool for monitoring financial operations.

The Board Did Not Properly Monitor Airport Operations

The Village-owned airport is accounted for in the general fund and generates revenues through user charges, such as rental space and fuel. However, the Board planned for the airport to have operating deficits ranging between \$55,000 and \$79,000 each year for the last five fiscal years (2018-2022). Therefore, the airport relied on other revenues in the general fund, such as real property taxes, to fund its operations. The airport has been running at an operating deficit between \$19,638 to \$100,183 for the past five years (Figure 1).

Figure 1: Airport Results of Operations

	2017-18	2018-19	2019-20	2020-21	2021-22
Budgeted Revenues	\$267,000	\$278,000	\$272,000	\$274,000	\$274,000
Budgeted Expenditures	\$334,659	\$333,076	\$334,789	\$336,212	\$353,222
Total Budgeted Deficit	(\$67,659)	(\$55,076)	(\$62,789)	(\$62,212)	(\$79,222)
Total Operating Revenues	\$258,751	\$246,201	\$215,560	\$178,317	\$249,579
Total Operating Expenditures	\$303,553	\$299,341	\$291,087	\$197,955	\$349,762
Total Operating Deficit	(\$44,802)	(\$53,140)	(\$75,527)	(\$19,638)	(\$100,183)

The Board was unaware that actual operating deficits from airport operations were greater than the budgeted deficits in some years because the Board does not review revenue reports throughout the year or periodically analyze whether user charges should be increased. The Clerk-Treasurers provided the Board with monthly budget-to-actual comparisons of expenditures for each fund during the audit period. However, they did not provide the Board with budget-to-actual revenues, the balance sheet assets and liabilities, or summaries of the cash receipts and disbursements for each fund to monitor financial operations and the Village’s financial position.

The Board told us that the Board budgets for these operating deficits because they want to keep the airport in the community, and this is how the airport has always been budgeted for. However, the Board cannot provide adequate oversight and make informed decisions if it is unable to review airport operations separately from other revenues and expenditures. Furthermore, the results of operations indicate that the airport's operating deficits each year contribute to the strain on the general fund.

Village Officials Were Not Monitoring Delinquent Taxes

Village officials have not appropriately monitored delinquent tax collections since 2012. While the Clerk-Treasurers maintain a listing of delinquent taxes, as of the end of 2021-22, the Village had \$575,182 in outstanding taxes dating back to fiscal year 2011-12 on the books. Officials cannot identify who owes \$60,452 of that amount. The Clerk-Treasurers also did not update the delinquent tax listing for properties that have been foreclosed on by the County totaling \$210,867 and are carrying these amounts in the accounting records even though they will not be collected. Therefore, this receivable was overstated and inappropriately increased fund balance by \$271,319.

The former Clerk-Treasurer told us that, prior to 2013, they used to send out letters every two years to each property owner that was over two years behind. If they did not receive a response, they would start the foreclosure process. In 2018-19, they started sending out delinquent tax collection notices again to all taxpayers who had more than five years in outstanding taxes. The current Clerk-Treasurer and Deputy Clerk are in the process of reviewing and updating the delinquent tax list to properly reflect the actual receivable amount. All of the Board members told us that the delinquent tax collection process has not been a priority over the last 10 years. However, Village officials should enforce tax collections to ensure the Village is receiving money owed and budgeted for.

Lack of Monitoring Negatively Affects the General Fund's Financial Condition

While we determined Village officials properly accounted for cash receipts and disbursements, we identified various other recordkeeping deficiencies. For example, there were four asset accounts totaling \$952,365 and two liability accounts totaling \$434,994 that have had the same balance for five years or have large balances for the account type/use that ultimately affect the general fund's financial condition. We recalculated these accounts and determined the Village's assets were overstated by \$288,510 and liabilities were overstated by \$434,929 in fiscal year 2021-22, resulting in a net increase in fund balance of \$146,419 (Figure 2).

Figure 2: General Fund Balance Reported vs. Recalculated

Fiscal Year 2021-22			
Account Description	Balance Reported by Village	OSC Calculated Balance	Increase/ (Decrease) to Fund Balance
Taxes Receivable, Overdue	\$575,182	\$303,863	(\$271,319)
Tax Sale Certificates	14,277	0	(14,277)
Due From Other Funds	327,206	327,206	0
Inventory Of Materials and Supplies	35,700	32,786	(2,914)
Total: Assets and Deferred Outflow	\$952,365	\$663,855	(\$288,510)
Overpayments/ Clearing	\$11,651	\$65	\$11,586
Deferred Tax Revenues	423,343	0	423,343
Total: Liabilities and Deferred Inflow	\$434,994	\$65	\$434,929
Net Increase/(Decrease) on Fund Balance			\$146,419

Furthermore, the Village is reporting negative fund balances in two capital project funds and three community development funds totaling \$1.4 million as of fiscal year-end 2021-22 (Figure 3).

The former Clerk-Treasurer told us that these funds borrowed large amounts of cash from other funds and did not pay the advances back at the end of each fiscal year because the cash flow has not been available. Even if the Village converts the short-term bond anticipation notes (BANs) of \$721,444 currently in two of these funds to long-term debt, the former Clerk-Treasurer indicated that these funds will most likely not receive sufficient revenues to cover their negative balances and may require a transfer of assets (cash) of approximately \$700,000 from the general fund to pay the liabilities remaining (Figure 3).

Figure 3: Fiscal Year 2021-22 Negative Fund Balances

Fund Type	Fund Name	Village Reported Fund Balance	BANS Available to Long-term Debt	Adjusted Negative Fund Balance
Capital Project Funds	Airport	(\$355,131)	\$246,133	(\$108,998)
	Sewer	(76,864)	0	(76,864)
Community Development Funds	New York Rising	(922,094)	475,311	(446,783)
	Green Plan	(85,273)	0	(85,273)
	Hotel Study	(220)	0	(220)
Totals		(\$1,439,582)	\$721,444	(\$718,138)

The Village's 2021-22 fiscal year-end reported general fund balance totaled approximately \$1.6 million. We recalculated fund balance based on the general fund's potential obligation to other funds and determined fund balance was more likely about \$1 million, or overstated by \$571,719, which made the Village's financial position seem stronger than it was.

The Board told us with frequent changes in management and changes in recordkeeping processes, it is difficult for accounting records to be adequately recorded and maintained. Although the Board should have ensured the Clerk-Treasurers were adequately trained and performed their duties, the former Clerk-Treasurer stated that she did not receive any training in municipal recordkeeping. The current Clerk-Treasurer attended training conferences and completed municipal recordkeeping and accounting courses, but was unable to provide us with historical information related to the audit period.

The lack of accurate and transparent accounting records and financial reports inhibits the Board's ability to effectively monitor and manage the Village's financial operations throughout the year and evaluate the Village's financial condition. It is crucial for the Board to have timely and accurate financial information to monitor Village finances. Given the Village's weakening financial condition, it is even more important for the Board to have useful financial information.

The Clerk-Treasurers Did Not File Timely Annual Financial Reports

The Clerk-Treasurers have not submitted the Village's AUDs to OSC in a timely manner for the last five years (Figure 4). The former Clerk-Treasurer told us they wait for the end of the fiscal year to finalize the accounting records, and they usually do so around August or September. However, the Clerk-Treasurers submitted the filings for fiscal years 2019-20 and 2020-21 months after that and had yet to file fiscal year 2021-22 as of January 2023.

Figure 4: Number of Days AUD Filed Late

Fiscal Year	Due Date	Date Filed	Days Late
2017-18	7/30/2018	8/24/2018	25
2018-19	9/28/2019	9/29/2019	1
2019-20	9/28/2020	2/17/2021	142
2020-21	9/28/2021	1/28/2022	122
2021-22 (as of 1/25/2023)	7/30/2022		179

When the AUD is not filed in a timely manner, the transparency of Village operations is further compromised and the Village has no means to demonstrate its financial standing to the Board, taxpayers, OSC and other interested parties.

Without reliable financial records and reports, there is a risk that cash flow problems can be concealed, and the Board's ability to manage the Village's financial condition and make sound financial decisions is limited. As a result, the transparency of Village financial operations was compromised, and Village taxpayers were not assured the Board effectively monitored Village operations and financial condition.

What Do We Recommend?

The Board should:

1. Analyze the airport's revenues and expenditures to determine whether revenues are adequate to cover expenditures and take appropriate action as needed to help ensure the airport is self-sufficient.
2. Establish procedures for enforcing the collection of delinquent real property taxes and periodically review the outcome of those procedures to ensure that they are producing the intended effect or modify the procedures when necessary.
3. Ensure the Clerk-Treasurer provides the necessary monthly reports that include all cash activity, revenues and expenditures, and balance sheet accounts for each fund, to assist with monitoring and managing financial operations.
4. Ensure the Clerk-Treasurer submits timely AUDs to OSC.

The Clerk-Treasurer should:

5. Properly record and report assets and liabilities.
6. Ensure interfund advances are paid back to the appropriate funds in a timely manner.
7. Provide adequate and complete monthly reports to the Board, including revenues and expenditures for each fund and month-end balance sheet accounts.
8. File the AUD with OSC within 60 days after the close of the fiscal year and ensure it is supported by the accounting records.

Appendix A: Response From Village Officials



VILLAGE OF SIDNEY

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May 8, 2023

Office of the State Comptroller
Division of Local Government & School Accountability
PSU-CAP Submission
110 State Street, 12th Floor
Albany, NY 12236

Attention: Dina ML Thompson, Chief Examiner
Re: Village of Sidney

Dear Ms. Thompson:

On behalf of the Village of Sidney (the "Village") Board of Trustees (the "board"), please accept this letter as a Combined Response and Corrective Action Plan addressing the findings and recommendations contained in the New York State Office of the State Comptroller's ("Comptroller's Office") Report of Examination 2023M-14 for the audit period June 1, 2017-2022.

The Board is extremely grateful for the guidance and assistance provided by the Comptroller's Office and believes the recommendations have helped the Board identify opportunities to improve its financial activities management. Over a period of months, the Comptroller's Office conducted a thorough audit assessment, reviewing a significant amount of financial data and numerous documents covering a wide spectrum of Village departments and functions and interviewing staff members and Village officials and Board members.

The assessment was performed in a professional manner, and the Village very much appreciates that the Comptroller's Office audit team caused the least amount of possible disruption to the daily employees work routine enabling continuation of Village business during the audit.

With respect to the findings and recommendations relating to the Village's financial activities management, the board concurs with the findings.

The Corrective Action Plan below indicates the Board's responses to the Report recommendations, as listed below.

1. The Board Did Not Properly Monitor Airport Operations.

The board has reviewed all prior lease agreements and instituted new lease agreements for all hangar space at the airport. A new fee schedule for rental of hangars and main hangar airport rental space was included in the leases.

The board has included an assessment of late fees for non-compliance with those lease agreements. Payment of leases is being monitored by the Village Clerk's Office in unison with the airport committee.

The board has assigned additional monitoring objectives to the airport committee. The committee assigned will work with the airport manager weekly to monitor fuel sales pricing with pricing adjustments being made as necessary. The collection of rental payments and fuel payments are now collected by the Village Clerk's Office. Additionally, the airport manager's position was previously a full-time position requiring the payment of retirement and health insurance. Upon the resignation of that employee, the airport manager's position is now filled by two part-time employees with no health benefits being paid.

2. Village Officials Were Not Monitoring Delinquent Taxes

The Clerk-Treasurer and Deputy Clerk had commenced sending out delinquent tax notices to all taxpayers who owe outstanding taxes. A second follow-up letter was sent which enables the board to commence other proceedings to collect delinquent taxes. The board is currently reviewing how they wish to proceed with the collection of delinquent taxes. All properties that have been foreclosed on by the County will be updated on the delinquent tax pendency list to reflect actual receivable amounts.

3. Lack of Monitoring Negatively Affects the General Fund's Financial Condition

The board is reviewing current capital projects and community development projects and their financial needs. A project financial flow chart is now required for any project. The board has approved new financial software for the Village Clerk's office that provides up-to-date financial information to department heads and board members, which was not available previously. The new financial software was recently installed, and financial reports will be distributed monthly. Additionally, to stay compliant with new or additional requirements, the Clerk-Treasurer has enrolled in NYS Comptrollers' training programs as they come available, and the board has given permission for the Clerk-Treasurer to attend annual training sessions given by NYCOM.

4. The Clerk-Treasurer Did Not File Timely Annual Financial Reports.

The new financial software will make timely filing of the Annual Financial Report an easier process as it operates in real time and the books will be able to be closed in a timely matter. The Clerk-Treasurer is scheduled to attend the webinar on filing the Annual Financial Report which used to be called the AUD.

5. The Clerk-Treasurer should properly record and report assets and liabilities.

The Clerk-Treasurer is working with an accounting firm that performs the annual Village audit to adjust reporting assets and liabilities in conformity with OSC Generally Accepted Accounting Principles, which evolve over time and do not stay static.

6. Ensure interfund advances are paid back to the appropriate funds in a timely manner.

The Clerk-Treasurer is working with the accounting firm that performs the annual Village audit to create separate banking accounts that correspond with revenue and expenditure accounts in the new financial software for capital and community development projects. All new projects will have prior financing in place prior to the commencement of any project.

7. Provide adequate and complete monthly reports to the Board, including revenues and expenditures for each fund and month-end balance sheets accounts.

The new financial accounting software will allow the Clerk-Treasurer to provide current up-to-date monthly reports for each fund, including revenues and expenditures at each board meeting.

All members of the Board have reviewed and authorized this response.

As provided in the aforesaid Corrective Action Plan, the Village has taken action to implement the Comptroller's recommendations and will faithfully apply their recommendations.

Respectfully,

Raymond E. Baker, Jr.
Mayor

Appendix B: Audit Methodology and Standards

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

- We interviewed Village officials and employees about financial operations, tax collection, airport operations and Board oversight to obtain an understanding of the controls over the financial recording and reporting process.
- We reviewed the detail of revenues and expenditures reports for the general and capital projects funds for airport operations. We calculated the percentage of cost for benefits for all Village employees and applied the percentage to the airport employees' salaries to calculate the estimated benefits for airport employees.
- We totaled the airport's revenues and subtracted total expenditures to determine the net budgeted and actual operating surplus or deficit for each fiscal year.
- We reviewed the tax pendency balance sheet accounts for each fiscal year-end and recorded the total tax pendency amounts for each fiscal year. We verified the balance sheet tax pendency amounts tied to the record used to track outstanding taxes due and noted any discrepancies.
- We reviewed tax rolls, sewer and water relevy amounts, adjustments, tax payments and taxes uncollected at the end of each fiscal year to verify the taxes levied matched the Board resolution for taxes to be raised for each fiscal year. We then divided the taxes uncollected by the adjusted warrant to calculate the percentage of taxes uncollected for each fiscal year of the audit period.
- We used our professional judgment to select the 10 properties with the highest tax due amounts from the June 2022 Tax Pendency file and determined whether the property owners and tax amount due matched the tax roll. We also selected five properties that the Deputy Clerk had marked as foreclosed on by the County and looked up the foreclosure documentation on the County website to determine whether the tax pendency file was reliable.
- We analyzed six balance sheet accounts (four asset accounts: taxes receivable, tax sale certificates, due from other funds and airport gas inventory totaling \$952,365 and two liability accounts: overpayments/clearing and deferred tax revenues totaling \$434,994) that had not had a change in their balances in the last five fiscal years or had large balances for the account type/use to determine whether the Village had proper supporting documentation for the asset or liability.

-
- We reviewed interfund advances on the balance sheet and reviewed the supporting detail activity recorded in the general ledger to identify advances from one fund to another as of May 21, 2022.
 - We did a cursory review of the eight capital projects that the Village had open in the accounting records as of May 31, 2022 to determine whether there was activity in the projects over the last fiscal year. If there was no activity, we determined why the project was still open, when the project was completed and whether there were any negative balances being carried for each project.
 - We recalculated the general fund's available fund balance, adjusting for any unsupported assets and liabilities and interfund advances that had the cash available to pay back the interfund advance.
 - We reviewed the AUD filings for each of the last five fiscal years to determine whether the filings were made on time and, if not, how many days late they were filed.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

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

Appendix C: Resources and Services

Regional Office Directory

www.osc.state.ny.us/files/local-government/pdf/regional-directory.pdf

Cost-Saving Ideas – Resources, advice and assistance on cost-saving ideas

www.osc.state.ny.us/local-government/publications

Fiscal Stress Monitoring – Resources for local government officials experiencing fiscal problems

www.osc.state.ny.us/local-government/fiscal-monitoring

Local Government Management Guides – Series of publications that include technical information and suggested practices for local government management

www.osc.state.ny.us/local-government/publications

Planning and Budgeting Guides – Resources for developing multiyear financial, capital, strategic and other plans

www.osc.state.ny.us/local-government/resources/planning-resources

Protecting Sensitive Data and Other Local Government Assets – A non-technical cybersecurity guide for local government leaders

www.osc.state.ny.us/files/local-government/publications/pdf/cyber-security-guide.pdf

Required Reporting – Information and resources for reports and forms that are filed with the Office of the State Comptroller

www.osc.state.ny.us/local-government/required-reporting

Research Reports/Publications – Reports on major policy issues facing local governments and State policy-makers

www.osc.state.ny.us/local-government/publications

Training – Resources for local government officials on in-person and online training opportunities on a wide range of topics

www.osc.state.ny.us/local-government/academy

Contact

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