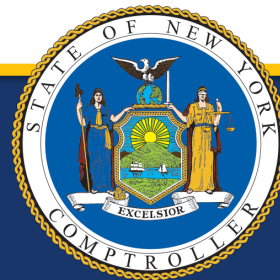


OSC's Albany Update

Robin Lois

Deputy Comptroller

Division of Local Government and School Accountability



New York State Comptroller
THOMAS P. DINAPOLI

Albany Update

Roadmap

- Introduction
- What is LGSA?
- Enacted Budget Highlights
- Training Opportunities
- Recent Research and Policy Products
- OSC Resources



Introduction



Robin Lois, CPA

- **New LGSA Deputy Comptroller**

Simonia Brown,

- **LGSA Assistant Comptroller**



New York State Comptroller
THOMAS P. DiNAPOLI

What is LGSA?

**Services
Branch**



**Information
Research and
Training (IRT)
Branch**



New York State Comptroller
THOMAS P. DiNAPOLI

BINGHAMTON REGIONAL OFFICE

Tel 607.721.8306 • **Fax** 607.721.8313 • **Email** Muni-Binghamton@osc.ny.gov

Counties: Broome, Chemung, Chenango, Cortland, Delaware, Otsego, Schoharie, Tioga, Tompkins

BUFFALO REGIONAL OFFICE

Tel 716.847.3647 • **Fax** 716.847.3643 • **Email** Muni-Buffero@osc.ny.gov

Counties: Allegany, Cattaraugus, Chautauqua, Erie, Genesee, Niagara, Orleans, Wyoming

GLENS FALLS REGIONAL OFFICE

Tel 518.793.0057 • **Fax** 518.793.5797 • **Email** Muni-GlensFalls@osc.ny.gov

Counties: Albany, Clinton, Columbia, Essex, Franklin, Fulton, Greene, Hamilton, Montgomery, Rensselaer, Saratoga, Schenectady, Warren, Washington

HAUPPAUGE REGIONAL OFFICE

Tel 631.952.6534 • **Fax** 631.952.6530 • **Email** Muni-Hauppauge@osc.ny.gov

Counties: Nassau, Suffolk

NEWBURGH REGIONAL OFFICE

Tel 845.567.0858 • **Fax** 845.567.0080 • **Email** Muni-Newburgh@osc.ny.gov

Counties: Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, Westchester

ROCHESTER REGIONAL OFFICE

Tel 585.454.2460 • **Fax** 585.454.3545 • **Email** Muni-Rochester@osc.ny.gov

Counties: Cayuga, Livingston, Monroe, Ontario, Schuyler, Seneca, Steuben, Wayne, Yates

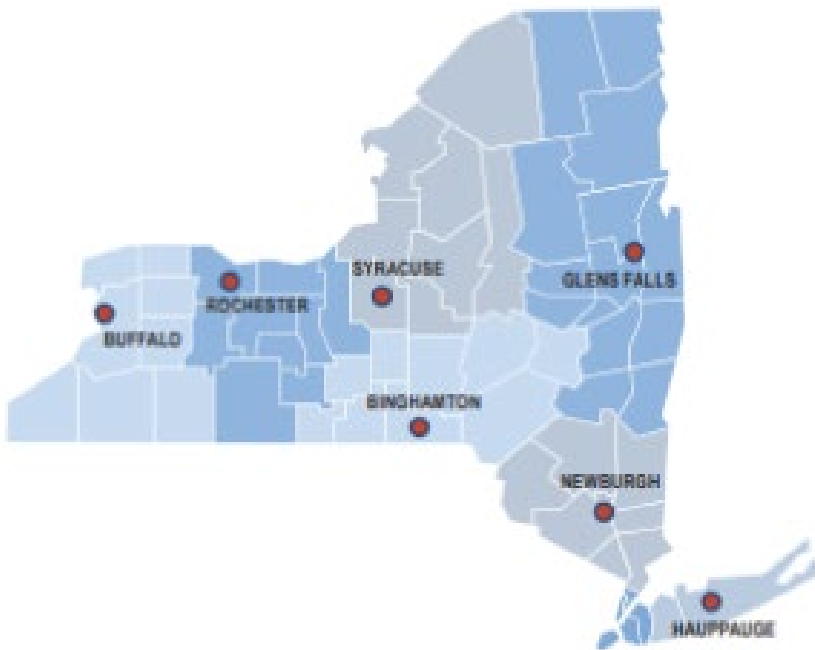
SYRACUSE REGIONAL OFFICE

Tel 315.428.4192 • **Fax** 315.426.2119 • **Email** Muni-Syracuse@osc.ny.gov

Counties: Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, St. Lawrence

STATEWIDE AUDIT

Tel 607.721.8306 • **Fax** 607.721.8313 • **Email** Muni-Statewide@osc.ny.gov



New York State Comptroller
THOMAS P. DiNAPOLI

AFR Modernization

Benefits of Modernizing the AUD

- Web-based application within OSC Online Services
 - Intuitive interface
 - Improved navigation
 - Multiple users able to work on the report
 - Remote access
 - Improved data validation
 - Bulk load of financial data
- All data updates made by local officials



Enacted Budget

- Rejected Executive's CHIPS funding reduction
 - Maintained at \$598m. Counties get \$197m
- County Partnership Grants Program
 - \$85m for public safety equipment
 - \$50m for site development preparation grants
- “Raise the Age” of Juvenile Jurisdiction
 - \$250m appropriation, \$842m reappropriations
- EMS as “Essential Services”
 - Not included in Enacted Budget



Training Opportunities

- The Local Official Training Unit (LOT) has 4 staff presenting at this finance school.
- OSC-Led Sessions:
 - Ethics for County Officials
 - Developing an Effective Fund Balance Policy
 - Establishing and Accounting for Reserves
 - Local Retirement System Update



Training Opportunities

- **Upcoming LOT-led Training:**
 - Intro to Governmental Accounting (5/29-30)
 - Accounting Principles and Procedures (6/12-13)
- **Webinars:**
 - What to Expect From an OSC Audit (5/15)
 - Multiyear Planning (6/5)
 - Seeking Competition in Procurement (6/26)



Audits

- We audit local governments and school districts
- We typically release 250+ audits/year

Research and Policy Products

- The Growing Role of Counties in EMS
- Adult Use Cannabis Interactive Map
- Sales Tax First Quarter Collections



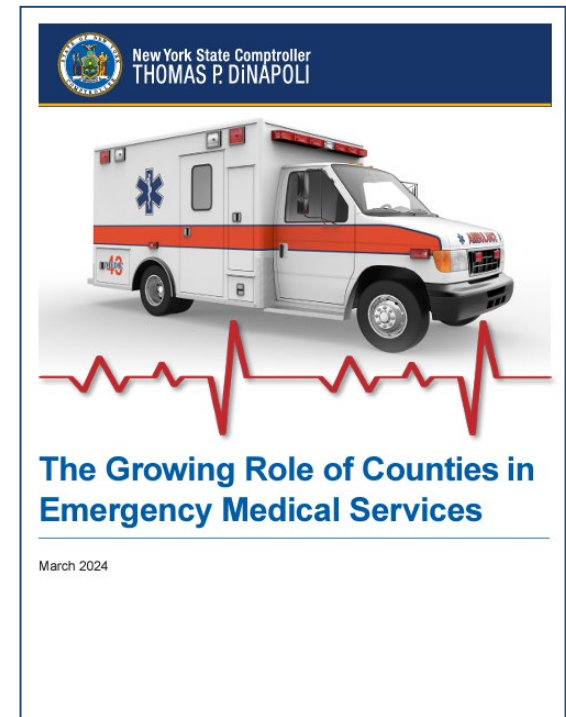
Research and Policy Products

The Growing Role of Counties in EMS

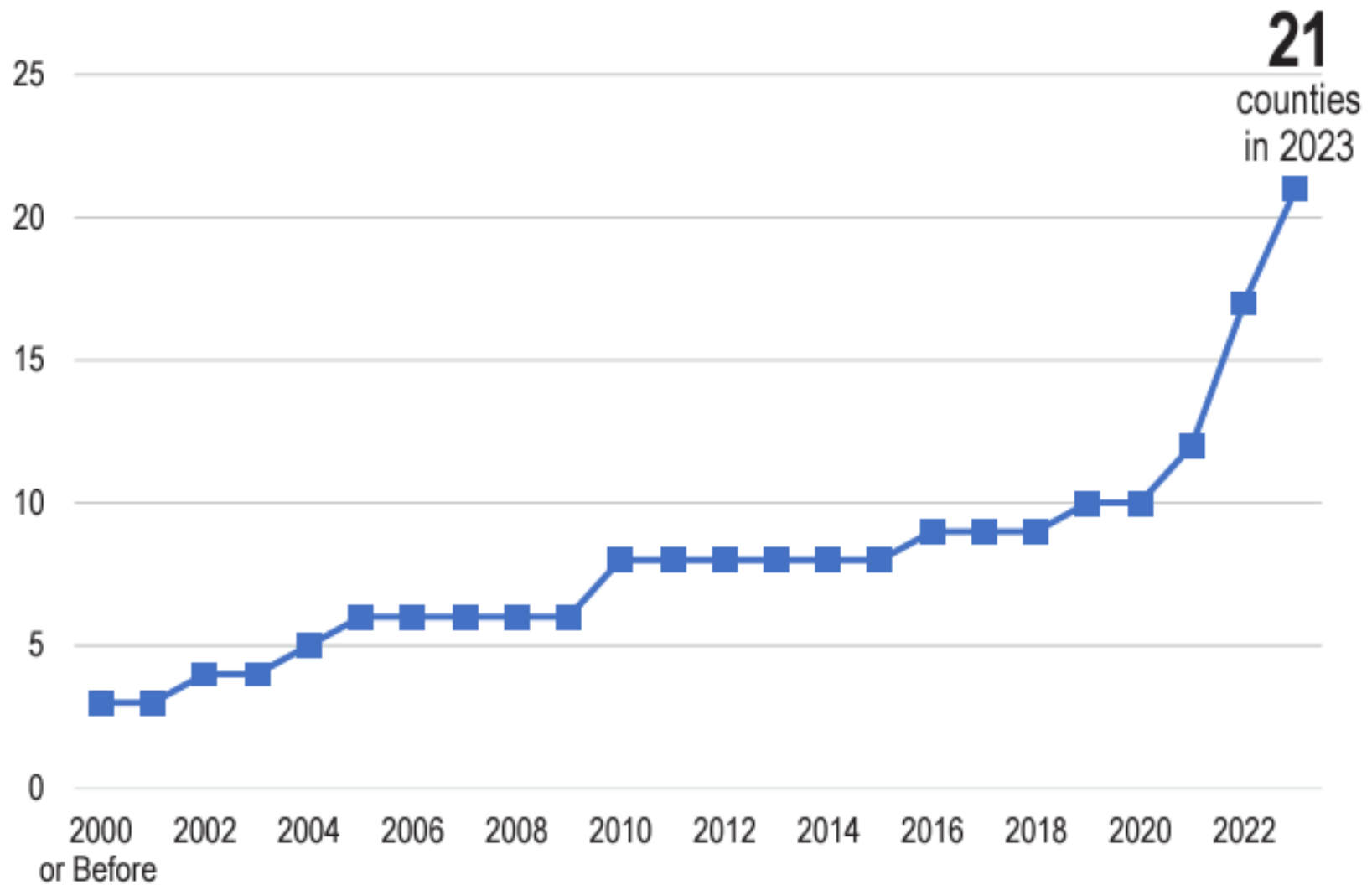
EMS agencies are struggling in various ways

- Staffing
- Funding
- Data

Counties are playing a bigger role in providing EMS



Number of Counties Providing Ambulance Services by Year Service Started (Cumulative, Includes Counties that Contract for Services)



Source: OSC.

Note: Genesee County did not specify the year it began service and so is excluded from the chart.

Research and Policy Products

The Growing Role of Counties in EMS

We surveyed County EMS Coordinators

- 52 of 57 EMS Coordinators responded.
- 22 counties provide or contract for ambulance service provision
 - None plan to reduce services.
- 11 counties were planning or considering getting involved with providing ambulance services.
- 18 do not provide ambulance services
- 6 did not provide usable responses to survey



Research and Policy Products

The Growing Role of Counties in EMS

Next Steps

- Local governments should continue to monitor situations and conduct needs assessments
- NYS should focus on better statewide data collection, management and analysis to help EMS agencies identify where services are falling short
- OSC will continue to meet with legislators and advocacy groups.



Research and Policy Products

- **Adult-Use Cannabis Interactive Map**
 - Revenue Collections
 - New York City
 - Rest of State
 - Number of dispensaries by County/NYC
 - Name
 - Municipality
 - Date Opened



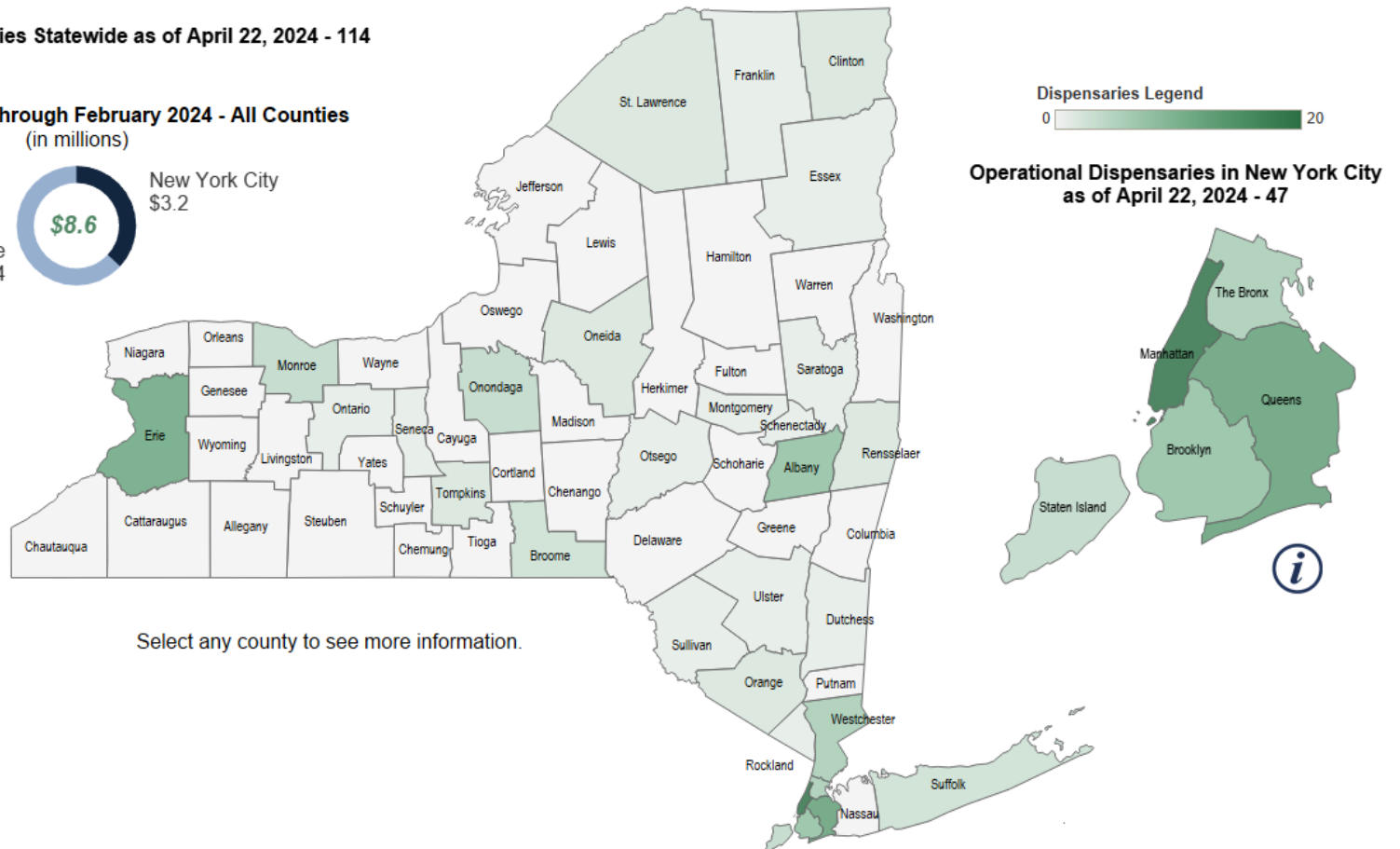
Research and Policy Products

- Cannabis Interactive Map

New York State Adult-Use Cannabis (AUC) Retail Dispensary Map


Operational Dispensaries Statewide as of April 22, 2024 - 114

AUC Tax Revenue Through February 2024 - All Counties
(in millions)



Research and Policy Products

- Cannabis Interactive Map

 **AUC Dispensary Details in Albany County**

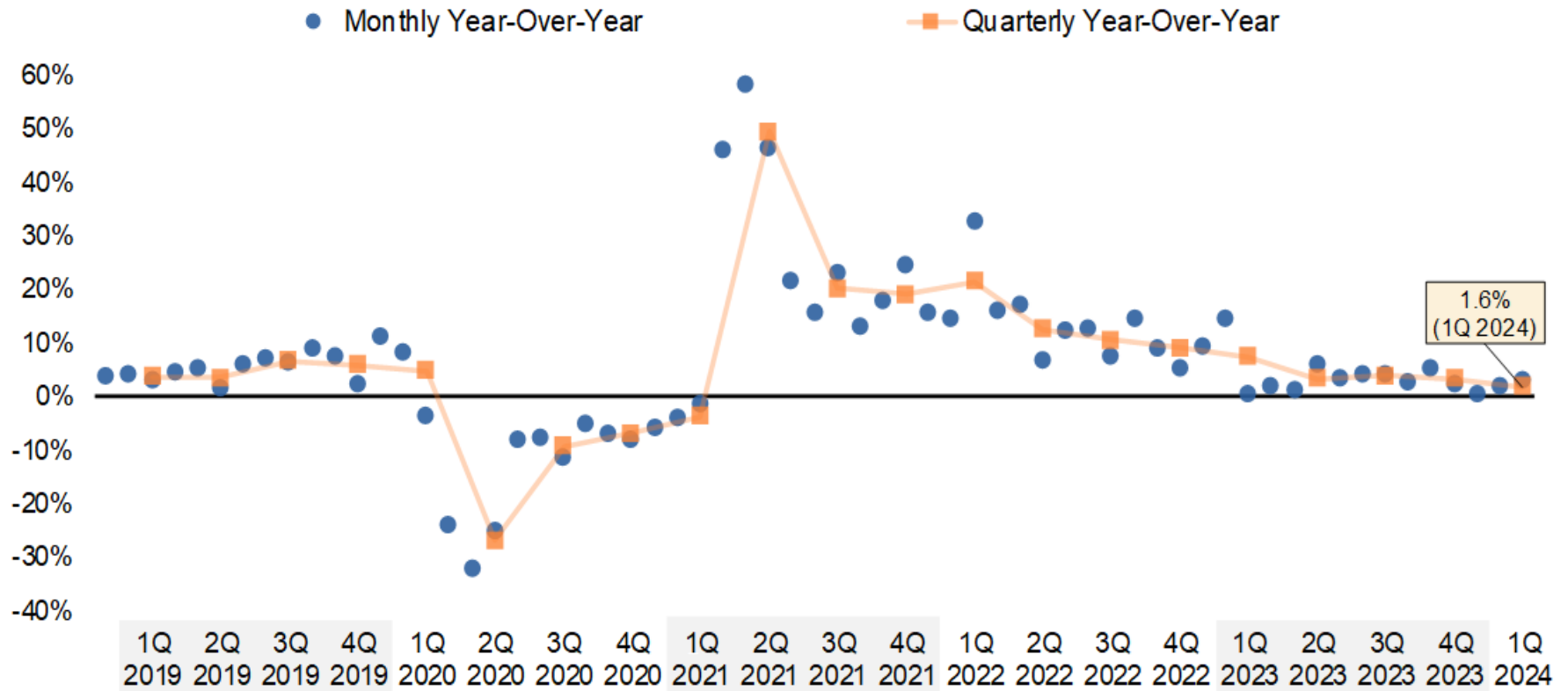
Dispensary Location	Dispensary Name	Date Opened
City of Albany	Capital District Cannabis & Wellness Inc.	12/8/2023
City of Albany	Mr Good Vybz	3/22/2024
City of Albany	Royale Flower	2/2/2024
Town of Colonie	Essential Flowers	4/20/2023
Town of Colonie	The Bakery Cannabis Dispensary	3/8/2024
Town of Guilderland	PharmaCann of New York, LLC dba: Verilife	1/2/2024
Village of Colonie	Brownies Dispensary LLC	2/6/2024
Village of Menands	Northern Lights NY	2/6/2024



Research and Policy Products

- Sales Tax First Quarter Collections

Percentage Change in Statewide Local Sales Tax Collections

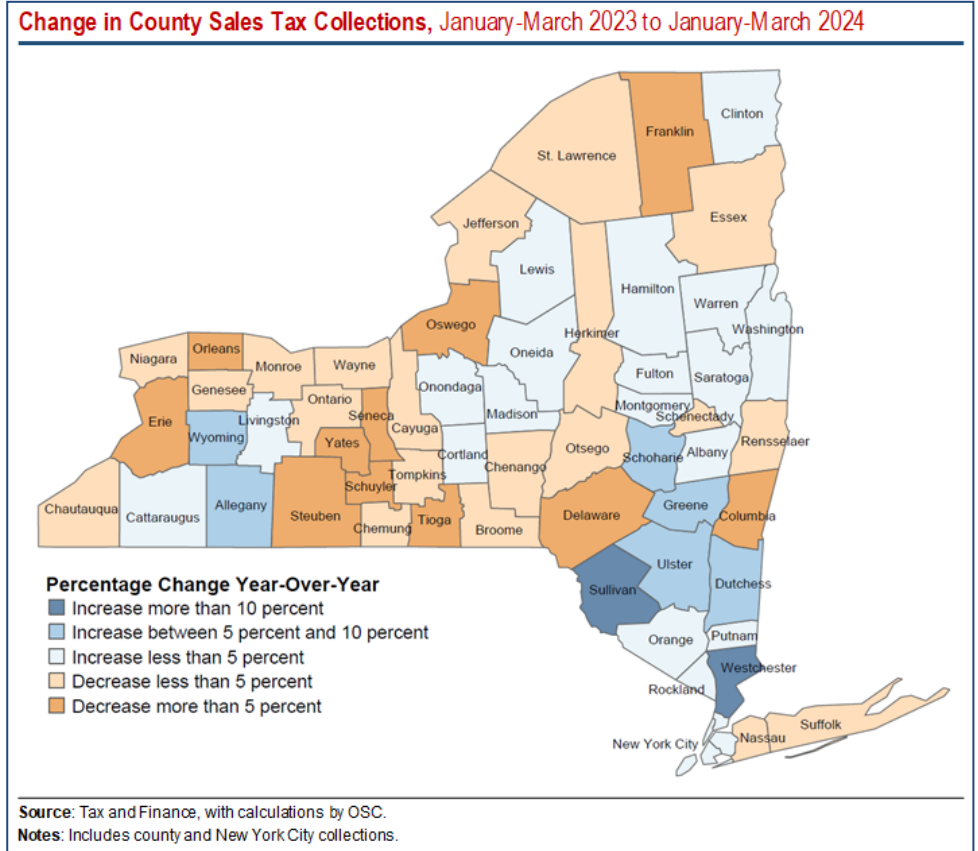


Source: New York State Department of Taxation and Finance (Tax and Finance), with calculations by the Office of the New York State Comptroller (OSC).

Notes: Includes New York City.

Research and Policy Products

- Sales Tax First Quarter Collections
 - Totaled \$5.6 billion, a 1.6% (\$87.3m) increase
 - NYC increased 3.2%
 - County collections were down 0.2%
 - 31 of 57 counties saw decreases
 - Impacted by lower inflation levels



Research and Policy Products

- Sales Tax First Quarter Collections

Appendix: Sales Tax Collections by Region, First Quarter (January-March)

Region	City/ County	First Quarter (January-March)			January			February			March		
		2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change	2023 (millions)	2024 (millions)	Percentage Change
Capital District		\$239.5	\$243.2	1.5%	\$82.69	\$82.03	-0.8%	\$72.40	\$70.09	-3.2%	\$84.5	\$91.0	7.8%
Albany	County	\$86.62	\$88.89	2.6%	\$30.47	\$29.84	-2.1%	\$26.30	\$25.80	-1.9%	\$29.85	\$33.25	11.4%
Columbia	County	\$14.60	\$13.90	-4.8%	\$4.77	\$4.59	-3.8%	\$4.29	\$4.14	-3.5%	\$5.55	\$5.18	-6.7%
Greene	County	\$10.99	\$11.64	5.9%	\$3.69	\$3.76	1.7%	\$3.29	\$3.18	-3.3%	\$4.00	\$4.70	17.4%
Rensselaer	County	\$30.52	\$29.59	-3.0%	\$10.13	\$10.14	0.0%	\$8.97	\$8.64	-3.8%	\$11.41	\$10.81	-5.2%
Saratoga	County	\$38.88	\$40.04	3.0%	\$13.71	\$13.81	0.7%	\$11.86	\$12.28	3.5%	\$13.31	\$13.96	4.8%
<i>Saratoga Springs</i>	City	\$3.69	\$3.98	7.6%	\$1.14	\$1.29	13.0%	\$1.04	\$1.10	6.0%	\$1.51	\$1.58	4.7%
Schenectady	County	\$31.33	\$31.14	-0.6%	\$10.98	\$10.72	-2.4%	\$9.86	\$7.97	-19.2%	\$10.49	\$12.46	18.9%
Warren	County	\$14.93	\$15.59	4.4%	\$5.23	\$5.20	-0.5%	\$4.48	\$4.65	3.7%	\$5.22	\$5.74	10.0%
<i>Glens Falls</i>	City	\$1.11	\$1.20	8.4%	\$0.35	\$0.38	9.5%	\$0.33	\$0.33	0.5%	\$0.43	\$0.49	13.5%
Washington	County	\$6.87	\$7.19	4.7%	\$2.22	\$2.32	4.5%	\$1.98	\$2.01	1.5%	\$2.67	\$2.86	7.2%
Central New York		\$167.0	\$169.2	1.3%	\$55.36	\$56.29	1.7%	\$49.45	\$50.22	1.6%	\$62.18	\$62.64	0.7%
Cayuga	County	\$11.13	\$11.00	-1.1%	\$4.38	\$3.74	-14.5%	\$3.69	\$3.38	-8.4%	\$3.05	\$3.87	26.8%
<i>Auburn</i>	City	\$2.59	\$2.73	5.3%	\$0.96	\$0.90	-5.5%	\$0.85	\$0.79	-7.1%	\$0.79	\$1.04	31.7%
Cortland	County	\$9.41	\$9.64	2.4%	\$3.26	\$3.14	-3.5%	\$2.84	\$2.77	-2.3%	\$3.32	\$3.73	12.4%
Madison	County	\$9.25	\$9.30	0.5%	\$3.05	\$2.95	-3.4%	\$2.63	\$2.65	0.8%	\$3.57	\$3.70	3.8%
<i>Oneida</i>	City	\$1.53	\$1.57	2.8%	\$0.57	\$0.52	-8.3%	\$0.48	\$0.46	-5.2%	\$0.47	\$0.59	24.4%
Onondaga	County	\$113.8	\$115.8	1.7%	\$36.96	\$38.68	4.6%	\$33.31	\$34.58	3.8%	\$43.58	\$42.52	-2.4%
Oswego	County	\$14.55	\$13.72	-5.7%	\$4.75	\$4.81	1.2%	\$4.33	\$4.24	-2.1%	\$5.46	\$4.67	-14.5%
<i>Oswego</i>	City	\$4.70	\$5.42	15.3%	\$1.44	\$1.54	7.4%	\$1.32	\$1.35	2.5%	\$1.94	\$2.52	29.9%

LGSA Resources

- **Technical Assistance**
 - Regional Offices
 - Local Official Training Staff
- **Training**
 - Accounting Schools; Webinars, LGMGs
- **Data**
- **Payments to County Recipients**
 - Cannabis; Wireless Surcharge



Contact Information

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(518) 474-4037

OSC's Intergovernmental and Community
Affairs Regional Directors

<https://www.osc.ny.gov/igca>

- These folks help serve as the first line of communication for any OSC services.



Thank you!

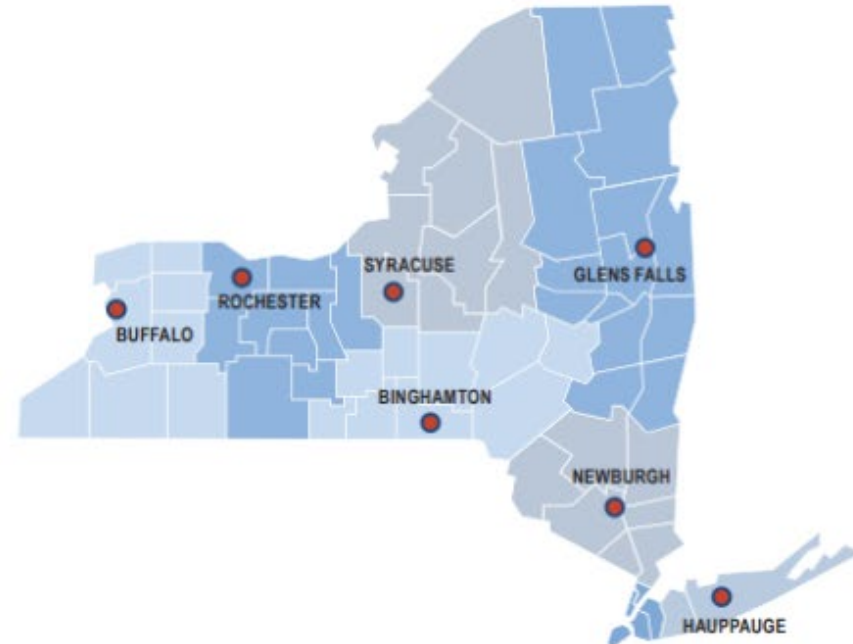
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