

# Performance of Industrial Development Agencies in New York State

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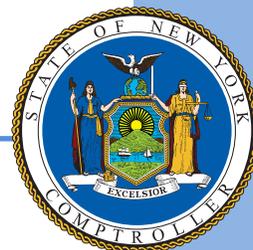
## 2022 Annual Report

(Data for Fiscal Year Ending 2020)

OFFICE OF THE NEW YORK STATE COMPTROLLER

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Thomas P. DiNapoli, State Comptroller



JUNE 2022



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# Introduction

Since 1969, Industrial Development Agencies (IDAs) have supported economic development in New York State. Local governments generally establish IDAs, a type of public benefit corporation under State law, to encourage local economic development projects by offering financial incentives to private companies, with the goal of increasing job opportunities and overall economic welfare in the area. In 2020, there were 108 active IDAs, including 56 county IDAs, one IDA for New York City, and 51 IDAs for other cities, towns or villages.

IDAs may be active in finding and attracting new development, as well as in retaining and fostering the growth of existing local businesses. However, the mechanics of an IDA's involvement are generally the same. First, a business applies to an IDA for assistance with a construction, expansion or renovation project.<sup>1</sup> If the IDA approves the application, the property and improvements become an IDA project, and the business applicant typically becomes a "project operator." In general, IDA projects are eligible for exemptions from taxes, including property, mortgage recording and sales taxes for some purchases, and may be eligible for tax-exempt financing through the IDA.

IDAs do not impose taxes and generally fund their operations by charging fees to the businesses that receive their financial assistance. However, the tax exemptions they grant to their projects can reduce the tax base of local governments and school districts, and may result in increases to other taxpayers' bills. It is therefore vital that New Yorkers are aware of these costs along with the benefits realized by these authorities.

IDAs by the Numbers - 2020
<b>General:</b> <ul style="list-style-type: none"><li>• <b>108</b> Active IDAs</li><li>• <b>147</b> Full-Time Employees</li></ul>
<b>Projects:</b> <ul style="list-style-type: none"><li>• <b>4,262</b> Projects</li><li>• <b>\$114 billion</b> – Project Value</li><li>• <b>167,984</b> – Net Jobs Gained</li></ul>
<b>Tax Exemptions</b> <ul style="list-style-type: none"><li>• <b>\$1.7 billion</b> – Total Tax Exemptions</li><li>• <b>\$782 million</b> – Payments in Lieu of Taxes (PILOTs)</li><li>• <b>\$966 million</b> – Net Tax Exemptions</li></ul>
<b>Conduit Debt</b> <ul style="list-style-type: none"><li>• <b>\$6.3 billion</b> – Debt Outstanding</li></ul>
<b>Employment</b> <ul style="list-style-type: none"><li>• <b>225,227</b> – Jobs to be Created<ul style="list-style-type: none"><li><b>\$40,000</b> – Median Salary</li></ul></li><li>• <b>251,888</b> – Jobs to be Retained<ul style="list-style-type: none"><li><b>\$44,727</b> – Median Salary</li></ul></li></ul>
<b>Finances</b> <ul style="list-style-type: none"><li>• <b>\$72 million</b> – Revenues</li><li>• <b>\$85 million</b> – Expenses</li></ul>

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The Office of the New York State Comptroller (OSC) furthers the goal of achieving transparency about IDA costs and accountability for IDA outcomes in several ways, by:

- Publishing all financial and project data reported by IDAs on its *Financial Data for Local Governments* web portal;
- Performing audits of the operations of individual IDAs; and
- Supporting legislation that led to improvements in IDA procedures and reporting.

This report summarizes data as reported by IDAs for fiscal year (FY) 2020 through the Public Authorities Reporting Information System (PARIS), and is not independently verified by OSC.<sup>2</sup> Three IDAs did not submit their data in time for this report.<sup>3</sup> The report also contains information on Local Development Corporations (LDCs), a related type of local authority. For a more detailed statewide and regional view of the IDA data, please visit the OSC website at [www1.osc.state.ny.us/localgov/ida/2022/ida-data-by-region.htm](http://www1.osc.state.ny.us/localgov/ida/2022/ida-data-by-region.htm).

# IDA Data for 2020

## Projects

IDAs typically provide incentives for an economic development project, both those they attract and others that may seek out IDA assistance, by entering into an agreement with the business that will be operating the project. As part of this agreement, the project operator transfers the title of the relevant property to the IDA. Since IDAs are tax-exempt and have access to the municipal bond market, they can confer these benefits to their projects. The IDA then leases back the property to the operator for the duration of the project, at which point title reverts to the operator.

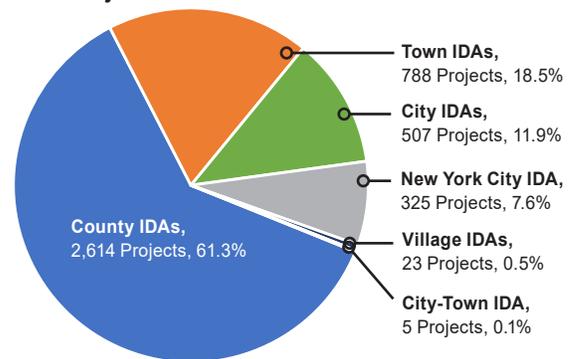
In 2020, IDAs reported 4,262 active projects with an aggregate project value (the total value of the projects' property and improvements) of \$114 billion. (See Figure 1.) This was a 4.9 percent, or \$5.3 billion, increase in project values compared to 2019. However, while project values have increased, the number of projects has declined by 58 projects, or 1.3 percent since 2019. This is a continuation of a longer-term trend: project values have increased by 57 percent since 2010, while the number of projects has declined by 4 percent.<sup>4</sup> (See Figure 2.)

Over the period, the trend has been that IDAs are taking on fewer but larger projects, with the average project value increasing 64 percent, from \$16.4 million per project in 2010 to \$26.8 million per project in 2020. The reasons for this are unclear, although project values are affected by the overall value of commercial property, which has been increasing.

Figure 1

Number of IDA Projects by Local Government Class, Fiscal Year (FY) 2020

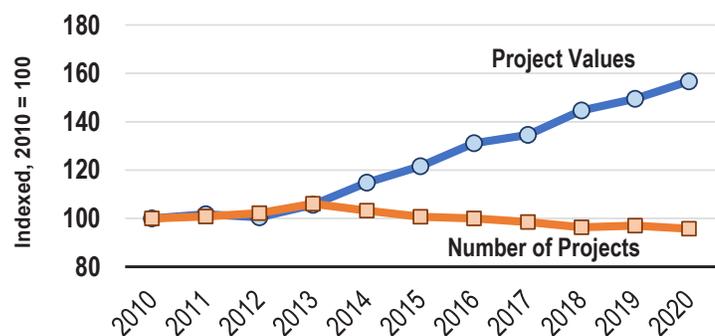
4,262 Total Active Projects



Source: Office of the New York State Comptroller (OSC), Public Authorities Reporting Information System (PARIS).

Figure 2

Trend in Number of Projects and Project Values



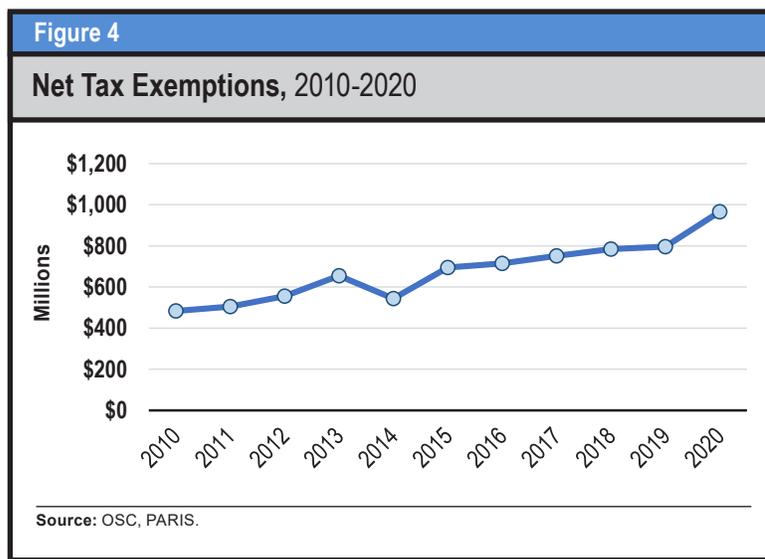
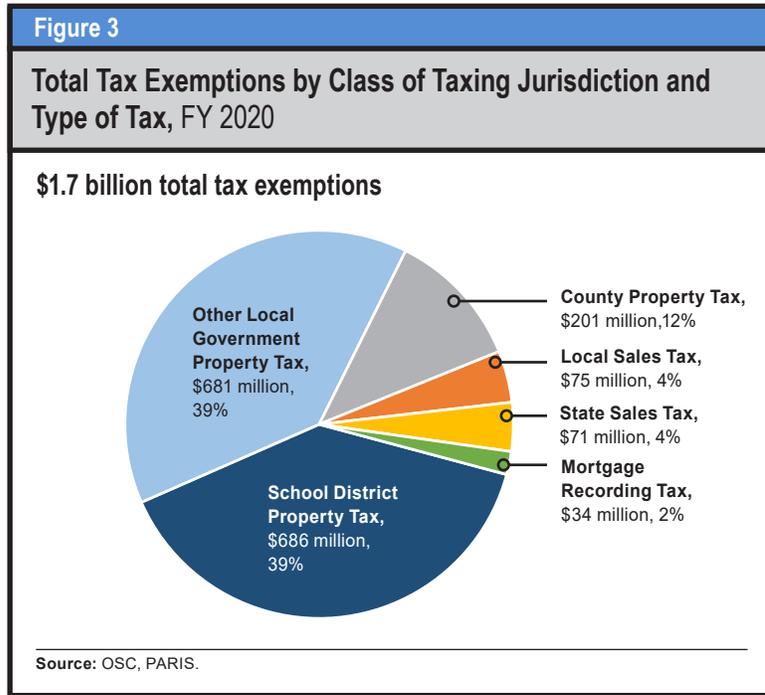
Source: OSC, PARIS.

## Tax Exemptions

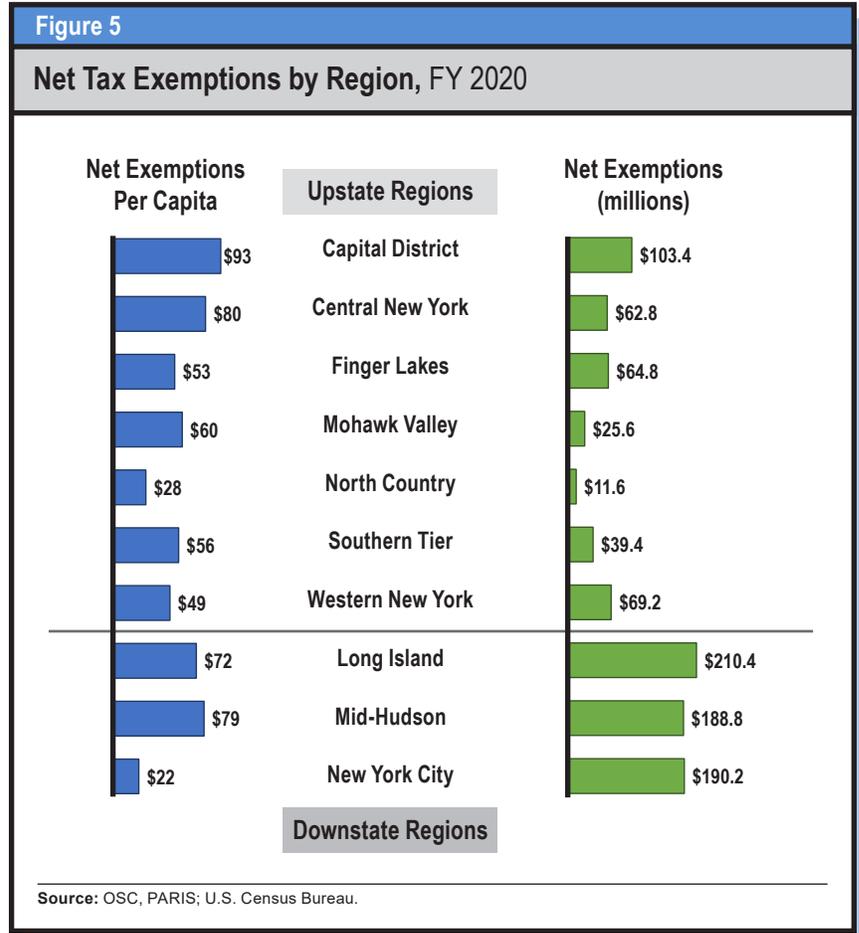
IDA projects are generally entirely exempt from property taxes. However, the agreements between IDAs and project operators often include a provision for payments in lieu of taxes (PILOTs), which offset some or all of the lost tax revenues for local governments and school districts. IDAs can also grant exemptions from State and local sales taxes and mortgage recording taxes.

In 2020, total tax exemptions for IDA projects amounted to over \$1.7 billion, most of which were property tax exemptions: \$1.6 billion, or 90 percent, of the total. This was an increase in total exemptions of \$273 million, or 19 percent, over 2019. (For a breakdown of exemptions by government class and tax, see Figure 3.)

The property tax exemptions were partially offset by \$782 million in PILOTs. The resulting net tax exemptions (including all types of tax exemptions minus PILOTs) totaled \$966 million, an increase of \$171 million (21 percent) from 2019. Year-to-year variation in total net exemptions is likely due to a combination of the changing mix of projects in operation and the total amount of tax exemptions and PILOTs granted for each. In addition, many agreements specify that PILOTs will increase during the term of a project, so any given year's net exemptions will reflect the phase these projects are in as well. Over the ten-year period ending in 2020, net exemptions just about doubled, even faster than project value. (See Figure 4.)



Regionally, total net exemptions granted are much higher downstate, with IDAs in New York City, Long Island and the Mid-Hudson regions together granting 61 percent of all net tax exemptions. However, these downstate regions also have 70 percent of the State's population. On a per capita basis, the New York City IDA provides the lowest net exemptions per capita (\$22), and the net exemptions per capita for the IDAs in the Long Island and Mid-Hudson regions are comparable to those for many of the upstate regions. The Capital District had the highest net exemptions per capita (\$93) in 2020. (See Figure 5.)



## Conduit Debt

IDAs may issue bonds to finance projects on behalf of a project operator. The project operator is therefore able to access the municipal bond market, typically on more favorable financing terms than might otherwise be the case, but is solely responsible for the repayment of this debt. This form of debt is called conduit debt. This also potentially provides access to lower-cost tax-exempt bonds.

In 2020, IDAs reported \$6.3 billion in conduit debt outstanding. The New York City IDA alone accounted for over 38 percent of the total. Other city IDAs, along with county IDAs, were responsible for another 58 percent. (See Figure 6.)

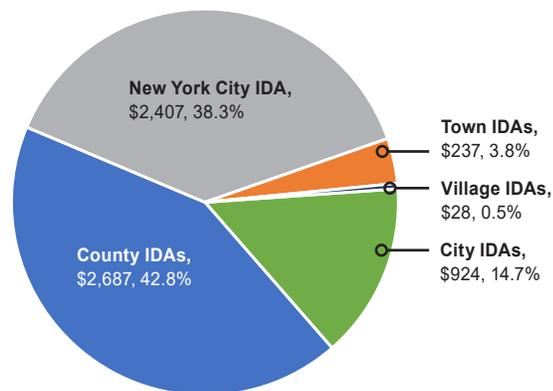
IDA conduit debt has been declining over the past several years, falling 70 percent from \$21.1 billion in 2010. Meanwhile, the total amount of conduit debt issued by another type of local authority, Local Development Corporations (LDCs), has grown. (See Figure 7.)

LDCs can issue debt for many of the same purposes as IDAs, as well as for purposes for which IDAs cannot issue debt, such as civic facilities.<sup>5</sup> (For more on LDCs, see page 11.) IDA and LDC conduit debt combined declined from \$22.3 billion in 2010 to \$21.1 billion in 2020, or 5.2 percent.

Figure 6

### Conduit Debt Outstanding, by Class, FY 2020 (millions)

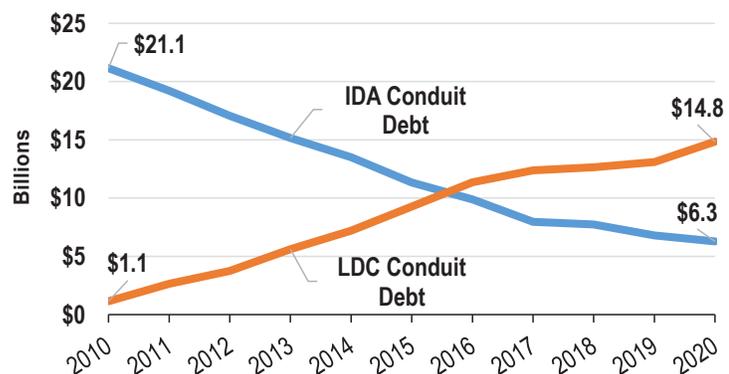
\$6.3 billion total conduit debt



Source: OSC, PARIS.

Figure 7

### IDA and LDC Conduit Debt Outstanding



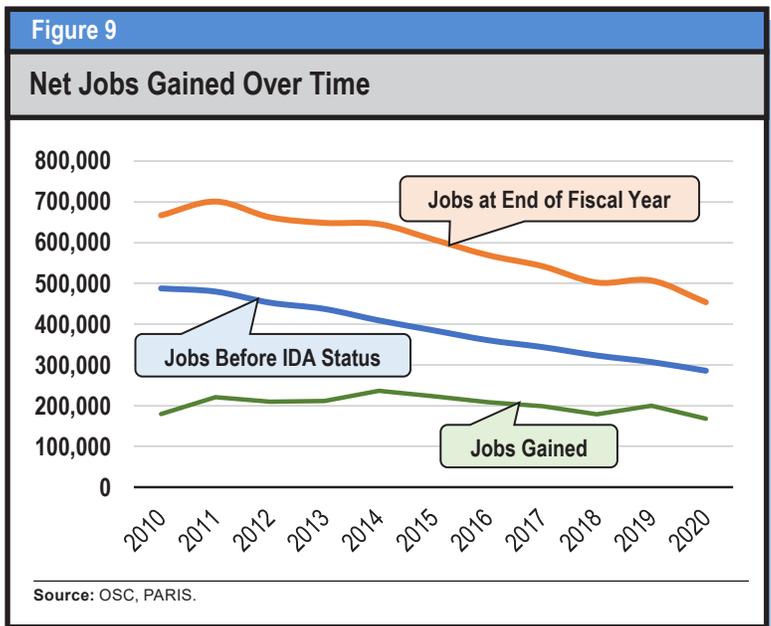
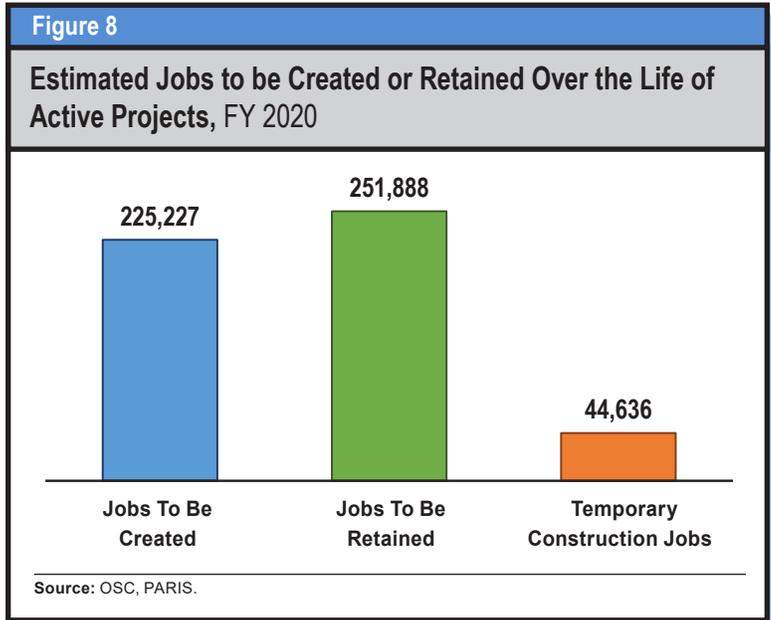
Source: OSC, PARIS.

## Jobs

For all projects active in 2020, project operators estimated that a total of 225,227 jobs would be created during the life of their projects, with a median salary of \$40,000. They estimated that 251,888 previously existing jobs would be retained, with a median salary of \$44,727. They also expected to create a total of 44,636 temporary construction jobs. (See Figure 8.)

To track the accomplishment of these employment goals, project operators must report the total number of employees they have at the beginning of their projects and for every year thereafter until the project ends.

As shown in Figure 9, from 2010 to 2020, the number of initial jobs declined from 488,000 to 286,000 (41 percent) and current jobs declined from 667,000 to 454,000 (32 percent). All initial and current jobs reported are full-time equivalents. Net jobs gained (current jobs reported by projects minus initial jobs reported) were 167,984 in 2020. This is the smallest number of reported net jobs gained in the last ten years. However, jobs gained tends to vary from year to year without a strong trend in either direction.



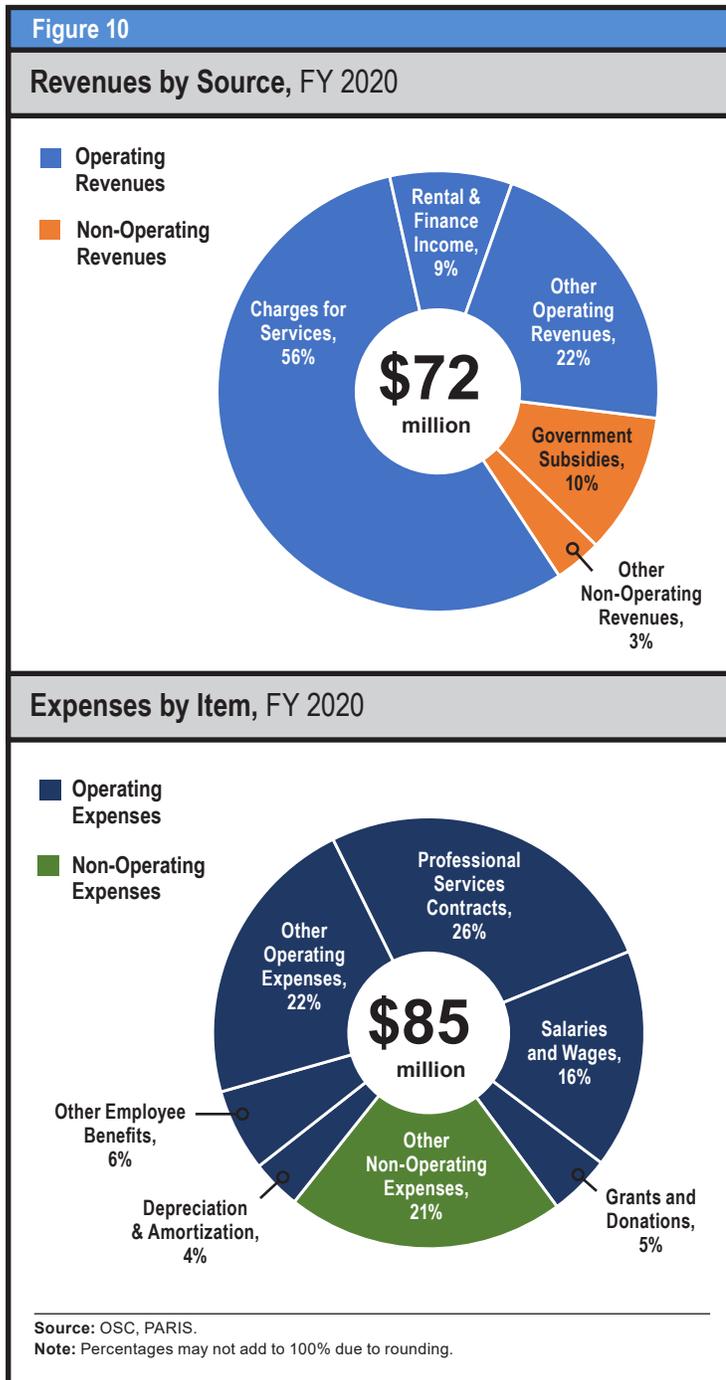
## Finances

IDAs collect revenues to pay for their administrative expenses, including personnel and overhead costs. The largest revenue source, charges for services, largely consists of project fees. IDAs also collect rent on properties they own and may receive subsidies and grants from other governments.

In 2020, IDAs had total revenues of \$72 million, a decline of \$3.6 million from 2019. (See Figure 10.) New York City IDA had the largest revenues (\$6.7 million), followed by Genesee County IDA (\$5.7 million), Chautauqua County IDA (\$4.8 million) and Chemung County IDA (\$4.0 million).

Total IDA expenses in 2020 were \$85 million, down \$11.8 million from 2019. The largest operating expense category for IDAs was professional services contracts, such as for accounting, legal or marketing services (\$22.2 million or 26 percent of the total). Salaries, wages and benefits for IDA employees accounted for \$19.2 million or 23 percent of the total. New York City IDA had the highest expenses (\$8.6 million), followed by Chautauqua County IDA (\$5.0 million), Genesee County IDA (\$4.7 million) and Erie County IDA (\$4.4 million).

Legislation enacted in 2020 temporarily authorized IDAs to provide loans and grants to small businesses and not-for-profit corporations during the COVID-19 State disaster emergency.<sup>6</sup> This law, which initially took effect on June 17, 2020, expires on December 31, 2022. However, even though this authorization covered part of FY 2020 for many IDAs, overall there was a decline in grants and donations, from \$5.3 million in 2019 to \$3.9 million in 2020.



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## IDA Audits

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OSC published six IDA audits since the last IDA performance report was issued. The summaries below reflect the original findings of these audits as published.

Five recent audits of IDAs found deficiencies in their project approval and monitoring practices:

- **Town of Clarence Industrial Development Agency.** The IDA did not verify job creation goals or other criteria prior to approving projects. It also did not properly monitor whether project goals were being met, post required documents on the IDA's website or ensure that its annual reports were accurate.<sup>7</sup> (Western New York)
- **City of Glen Cove Industrial Development Agency.** The IDA did not properly approve and monitor projects or act when goals were not met. In addition, annual financial disclosure documents were not filed, PILOTs were not monitored or correctly allocated to affected taxing jurisdictions, and tax exemptions were overstated in audited financial statements.<sup>8</sup> (Long Island)
- **Town of Amherst Industrial Development Agency.** The IDA did not ensure that project approvals were based on completed and supported applications and adequate cost-benefit analysis. It also did not ensure that its annual report was accurate with respect to job performance, sales tax exemptions and PILOT information.<sup>9</sup> (Western New York)
- **Tompkins County Industrial Development Agency.** The IDA did not properly monitor project job performance or ensure that PILOTs were billed and paid in accordance with PILOT agreements.<sup>10</sup> (Southern Tier)
- **St. Lawrence County Industrial Development Agency.** The IDA did not properly monitor and verify the current number of employees for several projects or properly monitor the projects' investments.<sup>11</sup> (North Country)

Another recent audit report found problems with an IDA's property acquisition:

- **County of Otsego Industrial Development Agency.** The IDA did not adequately plan for the acquisition of the Oneonta Rail Yard property. The acquisition took place without an interested developer, with no indication of significant discussion of the pros and cons of the acquisition, and with the likelihood of continued struggles to properly develop the property.<sup>12</sup> (Southern Tier)

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## New IDA Projects of Interest Around the State

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- The largest new IDA project in 2020 by project value (\$2.4 billion) was the **New York City IDA's** BOP SE LLC project, which is constructing Two Manhattan West, a commercial office tower that is part of the Hudson Yards development. (New York City)
- The second largest new IDA project by project value (\$1 billion) was **Oneida County IDA's** Cree, Inc. project to construct a silicon carbide wafer fabricating plant in the Town of Marcy. (Mohawk Valley)
- **Onondaga County IDA's** CF Anaconda SYR LLC project, for the construction of a warehouse distribution facility in the Village of Liverpool, had a value of \$350 million and total tax exemptions of \$3.7 million in 2020, the third highest value and exemption total among the new IDA projects. (Central New York)
- **Chautauqua County IDA's** Cassadaga Wind LLC project, a wind farm located in the Towns of Charlotte and Cherry Creek, had a project value of \$224 million and a total tax exemption of \$11 million in 2020, both the highest for new IDA projects in the region. (Western New York)
- **Town of Hempstead IDA's** Beechwood Merrick LLC project, for the demolition of a former big box store and the development of commercial and residential rental property, had a project value of \$127 million and a total tax exemption of \$2.2 million in 2020, both the highest for new IDA projects in the region. (Long Island)
- **Schenectady County IDA's** Pattersonville Solar project, for the construction of a solar power facility in the Town of Princetown, had a project value of \$36.5 million, the highest among new projects in the region. (Capital District)
- **Monroe County IDA's** 20 Fairwood Associates LLC project, for the construction of rental property in the Town of Henrietta, had a total tax exemption of \$1 million in 2020, the highest for new IDA projects in the region. (Finger Lakes)
- **Town of Mount Pleasant IDA's** SHDG Mt. Pleasant project, for an assisted living facility, had \$2 million in total tax exemptions in 2020, the highest among new IDA projects in the region. (Mid-Hudson)
- **St. Lawrence County IDA's** The Quarry Potsdam, LLC project, for the construction of affordable housing in the Village of Potsdam, had a project value of \$15 million and a total tax exemption in 2020 of \$1 million, both the highest for new IDA projects in the region. (North Country)
- **Tomkins County IDA's** Ex Libris LLC project, for the construction of senior housing in the City of Ithaca, had a project value of \$32 million, the highest among new IDA projects in the region. (Southern Tier)

# Local Development Corporations

Like IDAs, LDCs are a type of entity that can undertake economic development. They are private nonprofit corporations established by or for the benefit of local governments for economic development and other public purposes.<sup>13</sup> Among their powers, LDCs may construct, acquire, rehabilitate and improve industrial or manufacturing plants, provide financial assistance for such projects, acquire real and personal property, issue debt, and foster and encourage the location or expansion of industrial or manufacturing plants in the area where the LDC's operations are principally conducted. Unlike IDAs, LDCs are not individually established by State law, but rather may be incorporated by local governments on their own in compliance with the Not-for-Profit Corporation Law. LDCs also cannot provide tax exemptions.

There were an estimated 301 active LDCs in the State at the end of FY 2020.<sup>14</sup> (See Figure 11 for the latest reported information on LDC operations.)

Figure 11	
LDC Data for FY 2020	
301	Active LDCs
1,368	Full-Time Employees
344	Part-Time Employees
\$2.2 billion	Revenues
\$2.1 billion	Expenses
\$14.8 billion	Outstanding Conduit Debt
\$7.9 billion	Outstanding Authority Debt*
\$259 million	Outstanding Loans
\$101 million	Grants Awarded
<p><b>Source:</b> OSC, PARIS.            * Authority Debt is issued by the authority and backed by its own full faith and credit, or a particular revenue source.</p>	

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## LDC Audits

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In 2019, legislation proposed by OSC was signed into law, granting OSC the authority to audit LDCs that are controlled by municipalities or IDAs.<sup>15</sup> The first audits under this new legislation were issued in 2021. The following summaries reflect some highlights of these audits.

- **Tompkins County Development Corporation (TCDC).** The TCDC's primary mission is to promote economic development initiatives, which it pursues by offering tax-exempt bonding opportunities to not-for-profit organizations. There were 13 bonds outstanding for seven organizations during the audit period (January 1, 2019 to November 30, 2020). At the end of FY 2020, TCDC had \$212 million in conduit debt outstanding. The audit found that the TCDC Board of Directors generally provided proper oversight of operations, but that it was unaware that its policy covered the calculation of the administrative fee. As a result, an administrative fee was collected that was more than allowed by the current Board-approved policy.<sup>16</sup>
- **N.F.C. Development Corporation (NFCDC).** Established by the City of Niagara Falls, the NFCDC is funded primarily by casino revenues generated through the compact between the State and the Seneca Nation of Indians. An ongoing dispute has meant that the City had not received any of these revenues from 2017 to the end of the audit period on December 3, 2020. That audit found that NFCDC officials awarded projects in accordance with established guidelines, but once funds were disbursed, officials generally did not follow up with businesses to ensure they complied with their agreements. The NFCDC Board of Directors did not receive project status reports and did not meet as required.<sup>17</sup>
- **Town of Hempstead Local Development Corporation (THLDC).** THLDC primarily provides financial assistance to not-for-profit entities through the issuance of conduit debt. It issued \$96.6 million of tax-exempt bonds and \$1.8 million of taxable bonds during the audit period (January 1, 2019 to November 30, 2019) and reported \$500 million in debt outstanding at the end of FY 2020. OSC issued two audit reports. One found that the THLDC Board of Directors properly approved and monitored projects in accordance with standard project procedures, but did not set clear and specific goals when approving projects.<sup>18</sup> The second report found that the Board did not effectively manage unrestricted fund balance and allowed it to grow to \$2.4 million by the end of 2020, without a specified purpose or an overall policy for its use.<sup>19</sup>
- **Washington County Local Development Corporation (WsCLDC).** WsCLDC assists economic development by providing low interest loans through four revolving loan programs. There were 42 current loans with a total balance of \$3.1 million in the audit period (January 1, 2019 to October 31, 2020). The audit found that WsCLDC officials did not provide adequate approval and oversight of these programs.<sup>20</sup>

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- **Cheektowaga Economic Development Corporation (CEDC).** CEDC receives a portion of the Town of Cheektowaga's grant funds from the U.S. Department of Housing and Urban Development's Community Development Block Grant Program. Using these funds, CEDC manages a revolving loan program on the Town's behalf, primarily to provide low-interest loans to businesses that create employment opportunities for low- to moderate-income individuals. During the audit period (April 1, 2016 to March 31, 2021), CEDC had 10 loans worth \$2.26 million that were issued, outstanding or paid off. The audit found that the CEDC Board did not properly manage or monitor the revolving loan fund program and was unaware that inadequate accounting records were maintained. In 2019, CEDC wrote off two loans with balances totaling approximately \$563,000 because the loans had not been properly secured and the recipients had insufficient assets to satisfy the outstanding balances.<sup>21</sup>
  - **Warren County Local Development Corporation (WrCLDC).** WrCLDC stimulates economic development by providing low interest loans through two revolving loan programs. There were 19 outstanding loans with a balance of \$856,654 in the audit period (January 1, 2019 to February 28, 2021). The audit found that WrCLDC officials did not provide adequate oversight of the revolving loan program, with many of the loan files lacking required or supporting documentation.<sup>22</sup>
  - **Tuxedo Farms Local Development Corporation (TFLDC).** TFLDC was formed to provide funding for a wastewater treatment plant for the Tuxedo Farms Sewer District. It issued \$30 million in bonds in June 2015. The Town of Tuxedo collects a special assessment on parcels in the sewer district, which is used to pay a fee to TFLDC that then is used to pay debt service on the bonds. The plant was scheduled to begin operating at the end of December 2021. The audit found that that TFLDC collections and disbursements were in accordance with the sewer agreements and the TFLDC Board of Directors adhered to its bylaws.<sup>23</sup>

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## IDA Resource Webpage

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OSC's *Industrial Development Agency Information* webpage ([www.osc.state.ny.us/local-government/resources/industrial-development-agency-information](http://www.osc.state.ny.us/local-government/resources/industrial-development-agency-information)) contains links to information about IDAs, including:

- Resources to assist IDAs in **filing** their annual reports on PARIS.
- IDA **data** as reported to OSC and the New York Authorities Budget Office (ABO).
- OSC **publications** covering IDAs and other public authorities, including prior annual performance reports.
- OSC **performance audits** that can help IDAs improve program performance and operations, reduce costs and contribute to public accountability.<sup>24</sup>

# Appendix A - Regional Statistics for IDAs

FY 2020 Data by Region									
Region	Project Count	Net Tax Exemptions (millions)	Net Tax Exemptions Per Capita	Net Jobs Gained	Net Tax Exemptions Per Job Gained	Expenses (millions)	Expenses Per Project	Conduit Debt Outstanding (millions)	Debt Outstanding Per Project (millions)
Capital District	396	\$103.4	\$93.47	12,759	\$8,103	\$5.5	\$13,911	\$261.4	\$0.7
Central New York	277	\$62.8	\$80.04	8,687	\$7,234	\$6.2	\$22,516	\$714.7	\$2.6
Finger Lakes	761	\$64.8	\$53.01	6,551	\$9,896	\$16.6	\$21,771	\$672.6	\$0.9
Long Island	820	\$210.4	\$72.01	40,697	\$5,170	\$9.1	\$11,045	\$517.8	\$0.6
Mid-Hudson	467	\$188.8	\$78.72	27,180	\$6,946	\$10.2	\$21,924	\$802.6	\$1.7
Mohawk Valley	175	\$25.6	\$59.62	3,851	\$6,656	\$4.1	\$23,684	\$33.6	\$0.2
New York City	325	\$190.2	\$21.61	43,314	\$4,392	\$8.6	\$26,447	\$2,407.1	\$7.4
North Country	108	\$11.6	\$27.75	1,865	\$6,198	\$4.2	\$39,309	\$68.2	\$0.6
Southern Tier	292	\$39.4	\$56.41	6,504	\$6,059	\$6.4	\$21,939	\$47.5	\$0.2
Western New York	641	\$69.2	\$48.83	16,576	\$4,177	\$13.7	\$21,417	\$758.1	\$1.2
<b>All IDAs</b>	<b>4,262</b>	<b>\$966.3</b>	<b>\$47.83</b>	<b>167,984</b>	<b>\$5,752</b>	<b>\$84.7</b>	<b>\$19,880</b>	<b>\$6,283.6</b>	<b>\$1.5</b>

Source: OSC, PARIS; U.S. Census Bureau.



# Appendix B - Project Statistics

Selected FY 2020 Statistics by IDA											
IDA	Project Count	Total Project Value (millions)	Total Tax Exemptions (millions)	Total PILOTs (millions)	Total Net Tax Exemptions (millions)	Estimated Jobs to be Created	Estimated Jobs to be Retained	Full-Time Equivalent Jobs before IDA	Current Full-Time Equivalent Jobs	Net Jobs Gained	IDA Expenses (millions)
Albany County	13	\$91.1	\$0.7	\$0.04	\$0.7	162	666	666	1,056	390	\$0.12
Allegany County	14	\$68.9	\$2.2	\$0.01	\$2.2	94	108	108	143	35	\$0.46
Broome County	53	\$1,014.9	\$14.1	\$6.3	\$7.7	1,352	1,219	1,283	2,339	1,056	\$1.39
Cattaraugus County	51	\$215.3	\$1.5	\$0.7	\$0.8	558	3,530	4,028	4,414	386	\$0.40
Cayuga County	14	\$173.0	\$2.0	\$0.5	\$1.5	284	506	506	886	380	\$0.05
Chautauqua County	46	\$1,069.1	\$31.8	\$1.8	\$30.0	581	2,080	2,080	2,431	351	\$5.01
Chemung County	54	\$452.8	\$8.1	\$3.0	\$5.1	1,696	1,488	1,704	3,274	1,570	\$0.69
Chenango County	7	\$167.1	\$1.3	\$0.9	\$0.4	216	332	608	1,253	645	\$0.14
Clinton County	25	\$1,099.1	\$2.2	\$3.5	-\$1.3	212	338	353	846	493	\$0.14
Columbia County	7	\$30.9	\$0.3	\$0.1	\$0.2	125	1,145	1,145	1,200	55	\$0.04
Cortland County	18	\$127.0	\$1.5	\$0.5	\$1.0	329	689	689	873	184	\$0.06
Delaware County	12	\$140.2	\$2.0	\$1.2	\$0.8	350	178	180	421	241	\$0.68
Dutchess County	31	\$1,909.7	\$57.0	\$12.8	\$44.2	2,077	2,657	2,657	9,466	6,809	\$0.64
Erie County	173	\$4,623.5	\$24.0	\$10.0	\$14.0	4,744	15,084	30,453	36,595	6,142	\$4.38
Essex County	11	\$80.7	\$0.7	\$0.1	\$0.6	137	101	101	956	855	\$0.56
Franklin County	10	\$221.9	\$7.2	\$1.0	\$6.1	120	90	139	111	-28	\$0.38
Fulton County	4	\$48.1	\$0.3	\$0.2	\$0.04	92	137	137	180	44	\$0.14
Genesee County	73	\$607.5	\$5.7	\$2.0	\$3.6	1,123	793	1,261	2,372	1,111	\$4.72
Greene County	10	\$889.4	\$34.1	\$7.4	\$26.7	674	534	534	1,280	746	\$0.52
Hamilton County*	0	\$0.0	\$0.0	\$0.0	\$0.0	0	0	0	0	0	\$0.01
Herkimer County	17	\$338.8	\$3.7	\$1.3	\$2.5	652	659	676	1,413	737	\$1.57
Jefferson County	27	\$429.2	\$3.1	\$0.8	\$2.2	262	729	743	1,006	263	\$1.20
Lewis County	11	\$208.7	\$3.1	\$1.0	\$2.1	58	212	212	225	13	\$0.58
Livingston County	32	\$346.5	\$4.4	\$2.1	\$2.3	679	689	689	2,281	1,592	\$0.31
Madison County	15	\$169.2	\$1.5	\$0.3	\$1.1	428	169	174	480	306	\$0.38
Monroe County#	420	\$5,217.4	\$39.2	\$16.0	\$23.2	2,799	26,568	32,201	30,404	-1,797	\$3.16
Montgomery County	10	\$438.5	\$3.7	\$1.5	\$2.1	683	690	690	2,307	1,617	\$0.22
Nassau County	157	\$3,748.1	\$125.7	\$50.2	\$75.6	6,830	13,321	13,363	23,272	9,909	\$2.47
Niagara County	140	\$1,538.3	\$19.2	\$7.6	\$11.5	6,393	4,503	5,328	7,232	1,904	\$1.54
Oneida County	95	\$1,668.6	\$18.7	\$6.3	\$12.4	1,827	6,501	7,215	7,946	731	\$0.99
Onondaga County	67	\$1,585.9	\$20.0	\$8.1	\$11.9	3,729	5,817	7,570	9,370	1,800	\$2.46
Ontario County	54	\$494.6	\$12.5	\$5.5	\$7.0	889	2,392	2,392	4,367	1,976	\$0.98
Orange County	40	\$1,898.5	\$23.6	\$8.2	\$15.5	5,031	1,892	1,955	5,216	3,261	\$3.07
Orleans County	21	\$281.1	\$2.5	\$1.0	\$1.5	774	216	579	1,008	429	\$0.50
Oswego County	70	\$1,673.9	\$51.6	\$33.5	\$18.1	1,563	3,778	3,803	4,865	1,062	\$1.57
Otsego County	11	\$100.9	\$1.7	\$0.9	\$0.8	170	464	494	516	23	\$0.54
Putnam County	7	\$53.8	\$1.2	\$0.6	\$0.6	316	40	55	629	574	\$0.05
Rensselaer County	60	\$1,642.9	\$54.1	\$9.4	\$44.7	2,038	3,211	3,465	6,891	3,426	\$1.70
Rockland County	32	\$1,841.0	\$23.4	\$11.8	\$11.6	888	1,802	1,802	3,087	1,285	\$0.28
Saratoga County	30	\$7,033.3	\$10.9	\$9.8	\$1.1	2,377	1,194	1,207	4,799	3,592	\$0.42
Schenectady County	22	\$204.5	\$10.6	\$8.5	\$2.2	803	5,744	5,744	5,656	-88	\$0.14
Schoharie County	6	\$69.6	\$9.1	\$5.8	\$3.3	81	368	370	618	248	\$0.21
Schuyler County	19	\$100.8	\$1.6	\$1.0	\$0.6	285	91	91	273	182	\$0.09
Seneca County	28	\$580.8	\$4.9	\$1.8	\$3.1	1,673	613	1,544	2,229	685	\$0.56
St. Lawrence County	24	\$117.5	\$2.1	\$0.4	\$1.7	246	553	641	910	269	\$1.37
Steuben County	52	\$1,105.0	\$22.0	\$10.4	\$11.5	2,323	4,974	4,977	6,764	1,787	\$0.95
Suffolk County	139	\$2,257.0	\$30.6	\$20.4	\$10.3	9,808	7,394	7,394	21,640	14,246	\$1.22
Sullivan County	75	\$1,191.1	\$21.4	\$7.0	\$14.4	3,998	304	304	2,864	2,560	\$0.66
Tioga County	16	\$656.3	\$12.1	\$6.6	\$5.6	893	3,241	3,241	3,408	167	\$0.58
Tompkins County	53	\$797.2	\$9.6	\$3.1	\$6.5	794	3,109	3,164	3,063	-101	\$0.47
Ulster County	36	\$450.6	\$8.4	\$3.4	\$5.0	1,124	2,375	2,375	2,601	226	\$0.36
Warren & Washington Counties	25	\$221.2	\$2.3	\$1.2	\$1.1	400	516	518	1,891	1,373	\$0.11
Wayne County	47	\$274.8	\$5.0	\$1.9	\$3.1	971	1,667	2,536	3,566	1,030	\$3.24
Westchester County	58	\$3,023.6	\$39.0	\$22.3	\$16.6	3,063	5,552	5,853	10,693	4,840	\$1.24
Wyoming County	31	\$925.8	\$16.5	\$1.5	\$15.0	520	581	595	724	129	\$1.07
Yates County	41	\$241.3	\$4.2	\$1.4	\$2.8	316	333	335	836	502	\$0.79

# Appendix B - Project Statistics

Selected FY 2020 Statistics by IDA											
IDA	Project Count	Total Project Value (millions)	Total Tax Exemptions (millions)	Total PILOTs (millions)	Total Net Tax Exemptions (millions)	Estimated Jobs to be Created	Estimated Jobs to be Retained	Full-Time Equivalent Jobs before IDA	Current Full-Time Equivalent Jobs	Net Jobs Gained	IDA Expenses (millions)
City of Albany	81	\$953.1	\$17.2	\$4.5	\$12.6	2,060	1,376	1,844	3,266	1,422	\$0.96
City of Amsterdam	9	\$37.1	\$0.4	\$0.2	\$0.2	131	174	174	255	81	\$0.97
City of Auburn	21	\$251.9	\$4.1	\$1.3	\$2.8	528	747	748	1,404	656	\$0.09
City of Cohoes	13	\$133.5	\$4.3	\$2.6	\$1.7	163	20	21	57	36	\$0.10
City of Dunkirk	3	\$3.9	\$0.3	\$0.04	\$0.3	4	42	46	46	0	\$0.01
City of Geneva	7	\$82.9	\$4.2	\$1.5	\$2.7	477	448	448	698	250	\$0.49
City of Glen Cove	10	\$1,155.4	\$19.6	\$5.5	\$14.1	295	14	14	247	233	\$0.63
City of Glens Falls	11	\$51.1	\$0.9	\$0.4	\$0.5	127	30	30	300	270	\$0.02
City of Hornell	15	\$50.2	\$1.1	\$0.7	\$0.4	665	106	106	1,041	935	\$0.81
City of Hudson	1	\$5.0	\$0.2	\$0.2	\$0.1	5	5	5	5	0	\$0.02
City of Middletown	6	\$75.8	\$0.9	\$0.3	\$0.6	184	8	13	229	217	\$0.01
City of New Rochelle	34	\$2,164.7	\$27.2	\$2.0	\$25.2	493	615	700	275	-425	\$0.85
City of Newburgh	7	\$64.3	\$1.9	\$0.4	\$1.6	39	0	0	24	24	\$0.11
City of Peekskill	10	\$162.2	\$3.4	\$0.9	\$2.4	154	411	411	291	-121	\$0.10
City of Port Jervis	2	\$6.5	\$0.2	\$0.1	\$0.1	40	80	80	97	17	\$0.00
City of Poughkeepsie	12	\$212.3	\$3.1	\$1.0	\$2.1	174	2	61	191	130	\$0.09
City of Rensselaer	4	\$38.4	\$1.0	\$0.2	\$0.7	59	3	3	4	1	\$0.25
City of Salamanca	2	\$0.1	\$0.01	\$0.002	\$0.01	7	15	15	22	7	\$0.73
City of Schenectady	31	\$522.6	\$9.8	\$6.1	\$3.7	1,680	958	1,129	2,405	1,276	\$0.05
City of Syracuse	72	\$2,585.0	\$30.8	\$4.4	\$26.4	5,320	3,085	3,151	7,450	4,299	\$1.63
City of Troy	42	\$577.4	\$7.3	\$2.0	\$5.3	552	2,512	2,572	1,745	-827	\$0.39
City of Utica	34	\$309.3	\$6.1	\$1.1	\$5.0	602	728	825	1,218	393	\$0.04
City of Yonkers	80	\$4,034.7	\$64.5	\$28.8	\$35.7	7,613	3,016	4,708	10,104	5,396	\$2.34
Mechanicville-Stillwater	5	\$28.2	\$0.9	\$0.3	\$0.7	164	1,032	1,032	1,315	283	\$0.01
Town of Amherst	58	\$537.5	\$8.1	\$3.8	\$4.4	5,721	2,716	2,716	10,592	7,876	\$0.61
Town of Babylon	176	\$1,505.8	\$35.8	\$18.6	\$17.2	6,212	7,158	7,611	14,096	6,485	\$1.89
Town of Bethlehem	11	\$460.6	\$3.5	\$4.5	-\$1.0	384	162	162	295	133	\$0.11
Town of Brookhaven	87	\$1,930.7	\$35.2	\$18.4	\$16.8	2,589	2,041	2,179	7,357	5,178	\$0.92
Town of Clarence	28	\$71.6	\$0.8	\$0.5	\$0.3	380	1,464	1,464	1,320	-144	\$0.04
Town of Clifton Park	10	\$47.0	\$0.7	\$0.2	\$0.5	266	275	275	512	237	\$0.21
Town of Colonie	8	\$169.1	\$2.3	\$0.5	\$1.8	435	895	895	1,119	224	\$0.16
Town of Erwin*	0	\$0.0	\$0.0	\$0.0	\$0.0	0	0	0	0	0	\$0.07
Town of Guilderland	7	\$123.9	\$0.2	\$0.02	\$0.2	177	164	164	268	104	\$0.08
Town of Hamburg	47	\$194.8	\$3.5	\$1.8	\$1.7	731	716	1,877	2,637	760	\$0.16
Town of Hempstead	75	\$2,274.7	\$86.2	\$37.5	\$48.6	3,438	7,762	7,762	9,790	2,028	\$0.86
Town of Islip	144	\$1,368.8	\$46.0	\$21.1	\$24.8	5,334	10,785	10,885	12,251	1,366	\$0.82
Town of Lancaster	48	\$124.6	\$3.2	\$1.7	\$1.4	512	2,405	2,439	2,956	517	\$0.05
Town of Lockport	20	\$374.3	\$3.2	\$0.5	\$2.7	334	417	417	767	350	\$0.12
Town of Malone*	0	\$0.0	\$0.0	\$0.0	\$0.0	0	0	0	0	0	\$0.02
Town of Montgomery	9	\$170.2	\$4.1	\$1.6	\$2.5	1,213	84	100	730	630	\$0.17
Town of Mount Pleasant	10	\$1,181.5	\$11.7	\$3.0	\$8.8	837	2,662	2,662	3,802	1,140	\$0.18
Town of Niagara	11	\$28.9	\$0.0	\$0.0	\$0.0	3,447	1,609	1,609	0	-1,609	\$0.22
Town of North Greenbush	2	\$3.7	\$0.0	\$0.0	\$0.0	45	10	10	84	74	\$0.01
Town of Riverhead	32	\$344.9	\$4.8	\$1.8	\$3.0	756	1,184	1,184	2,436	1,252	\$0.24
Town of Walkill	5	\$72.1	\$0.4	\$0.1	\$0.3	143	327	327	328	1	\$0.02
Village of Fairport	7	\$37.1	\$1.1	\$0.5	\$0.6	64	0	0	645	645	\$0.74
Village of Green Island	3	\$95.2	\$0.0	\$0.0	\$0.0	44	0	0	32	32	\$0.10
Village of Port Chester	13	\$235.9	\$5.0	\$3.5	\$1.5	1,165	19	19	636	617	\$0.08
New York City	325	\$33,528.1	\$463.6	\$273.4	\$190.2	88,864	49,674	49,832	93,146	43,314	\$8.60

**Source:** OSC, PARIS.

\* The IDA was active and reported that it had no projects in 2020.

# The Monroe County IDA reported 2019 FTE job data for four projects that did not provide 2020 data in time for its filing.

The City of Mount Vernon IDA, Town of Concord IDA and Village of Corinth IDA did not have certified 2020 data in time for this report.

# Notes

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- <sup>1</sup> A business can apply to any Industrial Development Agency (IDA) that serves the area where the proposed project is located.
- <sup>2</sup> As required by Public Authorities Law Section 2800(3), certain data submitted are required to be approved by the IDA's board of directors and/or its accuracy and completeness certified in writing by the authority's chief executive officer and chief financial officer.
- <sup>3</sup> The following IDAs did not submit data in time for this report: City of Mount Vernon IDA, Town of Concord IDA and Village of Corinth IDA. Monroe County IDA was unable to get 2020 full-time equivalent job data for four projects and therefore reported 2019 data for those projects. Village of Groton IDA dissolved after fiscal year 2019.
- <sup>4</sup> IDA data for fiscal year ending 2020 were the most recent available for this report.
- <sup>5</sup> In 2008, statutory changes removed civic facilities from the list of project types that IDAs can finance. Since conduit debt is reported by IDA, rather than by project, it is not possible to track how much debt is carried by specific types of IDA projects. The number of civic facilities projects declined from 542 in 2011 to 159 in 2020.
- <sup>6</sup> Chapter 109 of the Laws of 2020, as amended by Chapter 206 of the Laws of 2021, amending General Municipal Law Section 858.
- <sup>7</sup> OSC, *Town of Clarence Industrial Development Agency – Project Approval and Monitoring (2020M-97)*, September 10, 2021, at [www.osc.state.ny.us/local-government/audits/industrial-development-agency/2021/09/10/town-clarence-industrial-development-agency-project](http://www.osc.state.ny.us/local-government/audits/industrial-development-agency/2021/09/10/town-clarence-industrial-development-agency-project).
- <sup>8</sup> OSC, *City of Glen Cove Industrial Development Agency – Project Approval and Monitoring (2020M-139)*, July 16, 2021, at [www.osc.state.ny.us/local-government/audits/city/2021/07/16/city-glen-cove-industrial-development-agency-project-approval-and-monitoring-2020m](http://www.osc.state.ny.us/local-government/audits/city/2021/07/16/city-glen-cove-industrial-development-agency-project-approval-and-monitoring-2020m).
- <sup>9</sup> OSC, *Town of Amherst Industrial Development Agency – Project Approval and Monitoring (2020M-148)*, September 10, 2021, at [www.osc.state.ny.us/local-government/audits/industrial-development-agency/2021/09/10/town-amherst-industrial-development-agency-project-approval](http://www.osc.state.ny.us/local-government/audits/industrial-development-agency/2021/09/10/town-amherst-industrial-development-agency-project-approval).
- <sup>10</sup> OSC, *Tompkins County Industrial Development Agency – Project Approval and Monitoring (2021M-143)*, December 17, 2021, at [www.osc.state.ny.us/local-government/audits/county/2021/12/17/tompkins-county-industrial-development-agency-project-approval-and-monitoring](http://www.osc.state.ny.us/local-government/audits/county/2021/12/17/tompkins-county-industrial-development-agency-project-approval-and-monitoring).
- <sup>11</sup> OSC, *St. Lawrence County Industrial Development Agency – Project Approval and Monitoring (2021M-151)*, December 22, 2021, at [www.osc.state.ny.us/local-government/audits/county/2021/12/22/st-lawrence-county-industrial-development-agency-project-approval-and-monitoring](http://www.osc.state.ny.us/local-government/audits/county/2021/12/22/st-lawrence-county-industrial-development-agency-project-approval-and-monitoring).
- <sup>12</sup> OSC, *County of Otsego Industrial Development Agency (COIDA) – Oneonta Rail Yards Acquisition (2021M-38)*, February 11, 2022, at [www.osc.state.ny.us/local-government/audits/industrial-development-agency/2022/02/11/county-otsego-industrial-development-agency-coida-oneonta](http://www.osc.state.ny.us/local-government/audits/industrial-development-agency/2022/02/11/county-otsego-industrial-development-agency-coida-oneonta).
- <sup>13</sup> Not-For-Profit Law Section 1411.
- <sup>14</sup> New York State Authorities Budget Office, *Annual Report on Public Authorities in New York State*, July 1, 2021, at [www.abo.ny.gov/reports/annualreports/ABO2021AnnualReport.pdf](http://www.abo.ny.gov/reports/annualreports/ABO2021AnnualReport.pdf).
- <sup>15</sup> Chapter 710 of the Laws of 2019, amending General Municipal Law Section 34.

# Notes

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- <sup>16</sup> OSC, *Tompkins County Development Corporation – Board Oversight (2021M-7)*, May 21, 2021, at [www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/05/21/tompkins-county-development-corporation-board-oversight](http://www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/05/21/tompkins-county-development-corporation-board-oversight).
- <sup>17</sup> OSC, *NFC Development Corporation – Project Approval and Monitoring (2021M-11)*, May 28, 2021, at [www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/05/28/nfc-development-corporation-project-approval-and-monitoring](http://www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/05/28/nfc-development-corporation-project-approval-and-monitoring).
- <sup>18</sup> OSC, *Town of Hempstead Local Development Corporation – Project Approval and Oversight (2021M-37)*, September 10, 2021, at [www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/09/10/town-hempstead-local-development-corporation-project](http://www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/09/10/town-hempstead-local-development-corporation-project).
- <sup>19</sup> OSC, *Town of Hempstead Local Development Corporation – Fund Balance (2021M-61)*, July 2, 2021, at [www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/07/02/town-hempstead-local-development-corporation-fund-balance](http://www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/07/02/town-hempstead-local-development-corporation-fund-balance).
- <sup>20</sup> OSC, *Washington County Local Development Corporation – Revolving Loan Program (2021M-57)*, July 30, 2021, at [www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/07/30/washington-county-local-development-corporation-revolving](http://www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/07/30/washington-county-local-development-corporation-revolving).
- <sup>21</sup> OSC, *Cheektowaga Economic Development Corporation (CEDC) – Revolving Loan Program (2021M-85)*, November 5, 2021, at [www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/11/05/cheektowaga-economic-development-corporation-cedc-revolving](http://www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/11/05/cheektowaga-economic-development-corporation-cedc-revolving).
- <sup>22</sup> OSC, *Warren County Local Development Corporation – Revolving Loan Program (2021M-102)*, December 22, 2021, at [www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/12/22/warren-county-local-development-corporation-revolving-loan](http://www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/12/22/warren-county-local-development-corporation-revolving-loan).
- <sup>23</sup> OSC, *Tuxedo Farms Local Development Corporation – Collections and Disbursements and Adherence to Bylaws (2021M-187)*, December 22, 2021, at [www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/12/22/tuxedo-farms-local-development-corporation-collections-and](http://www.osc.state.ny.us/local-government/audits/local-development-corporation/2021/12/22/tuxedo-farms-local-development-corporation-collections-and).
- <sup>24</sup> To view or download OSC's performance audit reports on IDAs, and other local governments, see *Audits of Local Governments*, at [www.osc.state.ny.us/localgov/audits/index.htm](http://www.osc.state.ny.us/localgov/audits/index.htm).



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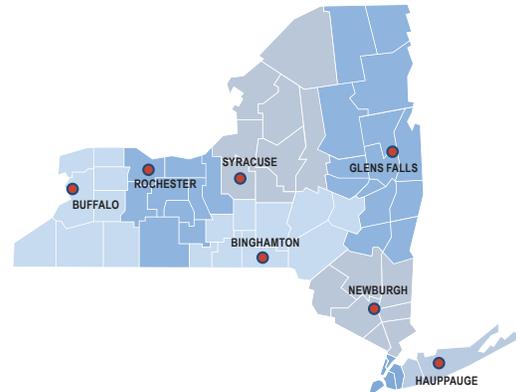
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**STATEWIDE AUDIT**

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