

OFFICE OF THE NEW YORK STATE COMPTROLLER



DIVISION OF LOCAL GOVERNMENT  
& SCHOOL ACCOUNTABILITY

# Street Lighting Cost Containment

2007-MR-4



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## Division of Local Government and School Accountability

January 2008

Dear Local Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished through our audits, which identify opportunities for improving operations and municipalities' governance. Audits can also identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of Local Government Street Lighting Cost Containment. This audit was conducted pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution, and Article 3 of the General Municipal Law.

This audit's results and recommendation are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller  
Division of Local Government  
and School Accountability*



## State of New York Office of the State Comptroller

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### EXECUTIVE SUMMARY

The cost of street lighting services can be one of the more significant items in a municipal budget. Municipalities in New York State generally rely on their local electric utility company<sup>1</sup> to provide street lighting services.

The New York State Public Service Commission regulates the services provided by these utility companies and approves the fees they charge. The Public Service Commission authorizes a separate, distinct tariff structure for street lighting fees for each of the local electric utilities. A utility's tariff often includes many service classifications, each with a separate fee schedule within the tariff itself. The relevant classifications for this audit are:

- Utility Company-owned, Utility Company-maintained<sup>2</sup>
- Customer-owned, Utility Company-maintained<sup>3</sup>

Street lighting services are usually provided through a leasing arrangement in which the utility company retains ownership of the equipment and is responsible for its maintenance. When street lighting services are provided in this manner, equipment-leasing charges are a significant component of street lighting costs. Under this arrangement, leasing charges are billed to the municipality on a monthly basis, in perpetuity, with the municipality never acquiring title nor building equity in the assets.

As an alternative, some municipalities have purchased their street lighting systems from the local electric utility company. Where these buy-outs have occurred, municipalities have reported substantial cost reductions. However, it is the utility company's option to sell the street lighting systems so the potential for cost savings will depend on negotiations with the utility.

None of the five municipalities we audited owned their street lighting systems. The Cities of Cortland, Ithaca, Oneonta and the Towns of Fallsburg and Vestal are leasing the street lighting equipment from their local electric utilities. The street lighting systems of the municipalities audited ranged from 1,115 street lights in the City of Oneonta to 2,638 street lights in the Town of Vestal. The street lighting systems contained varying wattages, type, and styles of lights. System

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<sup>1</sup> Five audited units were New York State Electric and Gas (NYSEG) customers; the sixth unit was a National Grid customer.

<sup>2</sup> Service class three for NYSEG customers. Service class two for National Grid customers.

<sup>3</sup> Service class two for NYSEG customers. Service class six for National Grid customers.

equipment currently leased includes any combination of lamps, fixtures, poles, cablings and conduit.

### **Scope and Objective**

Our audit was limited to street lighting costs for the period January 1, 2005 to December 31, 2006 for the Cities of Ithaca, Oneonta, and Cortland; the Towns of Union, Fallsburg and Vestal. The objective of our audit was to answer the following question:

- Can street lighting costs be reduced if municipalities acquire their street lighting systems from their local electric utility companies?

### **Audit Results**

The Town of Union purchased the Town's street lighting system in 1998 and recognized significant cost savings to Town taxpayers. We collected and audited information from the Town of Union's purchase and used that information as the basis for our benchmarks that we applied to the five other audited municipalities.

Based on our analysis using these benchmarks, we found that if the five other audited municipalities acquired their street lighting systems and maintained those systems in-house, assuming they financed the purchase of the street lights with 20-year bonds, they could achieve potential aggregate cost savings of over \$13.1 million over the term of the bonds.

### **Comments of Local Officials**

The results of our audit and recommendations have been discussed with local officials and their comments, which appear in Appendix A, have been considered in preparing this report.

# Introduction

## Background

The cost of street lighting services can be one of the more significant items in a municipal budget. Municipalities in New York State generally rely on their local electric utility company<sup>4</sup> to provide street lighting services.

The New York State Public Service Commission regulates the services provided by these utility companies and approves the fees they charge. The Public Service Commission authorizes a separate, distinct tariff structure for street lighting fees for each of the local electric utilities. A utility's tariff often includes many service classifications, each with a separate fee schedule within the tariff itself. The relevant classifications for this audit are:

- Utility Company-owned, Utility Company-maintained<sup>5</sup>
- Customer-owned, Utility Company-maintained<sup>6</sup>

Street lighting services are usually provided through a leasing arrangement in which the utility company retains ownership of the equipment and is responsible for its maintenance. When street lighting services are provided in this manner, equipment-leasing charges are a significant component of street lighting costs. Under this arrangement, leasing charges are billed to the municipality on a monthly basis, in perpetuity, with the municipality never acquiring title nor building equity in the assets.

As an alternative, some municipalities have purchased their street lighting systems from the local electric utility company. Where these buy-outs have occurred, municipalities have reported substantial cost reductions. However, it is the utility company's option to sell the street lighting systems so the potential for cost savings will depend on negotiations with the utility.

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<sup>4</sup> Five audited units were New York State Electric and Gas (NYSEG) customers; the sixth unit was a National Grid customer.

<sup>5</sup> Service class three for NYSEG customers. Service class two for National Grid customers.

<sup>6</sup> Service class two for NYSEG customers. Service class six for National Grid customers.

The street lighting systems of the municipalities we audited ranged from 1,115 street lights in the City of Oneonta to 2,638 street lights in the Town of Vestal. The street lighting systems used fixtures of varying wattages, type, and styles of lights. System equipment currently leased includes any combination of lamps, fixtures, poles, cablings and conduit.

**Objective**

Our audit was limited to street lighting costs for the period January 1, 2005 to December 31, 2006 for the Cities of Ithaca, Oneonta, and Cortland; the Towns of Union, Fallsburg and Vestal. The objective of our audit was to answer the following question:

- Can street lighting costs be reduced if municipalities acquire their street lighting systems from their local electric utility companies?

**Scope and Methodology**

We analyzed street lighting voucher data for the Cities of Cortland, Ithaca, and Oneonta; the Towns of Fallsburg, Vestal, and Union. We also contacted appropriate third parties including staff of other NYS agencies, and officials from municipalities that had recently acquired the street lighting systems within their municipal jurisdictions. Our audit was limited to street lighting costs for the period January 1, 2005 to December 31, 2006.

We conducted our audit in accordance with Generally Accepted Government Auditing Standards. More information on such standards and the methodology used in performing this audit are included in Appendix B of this report.

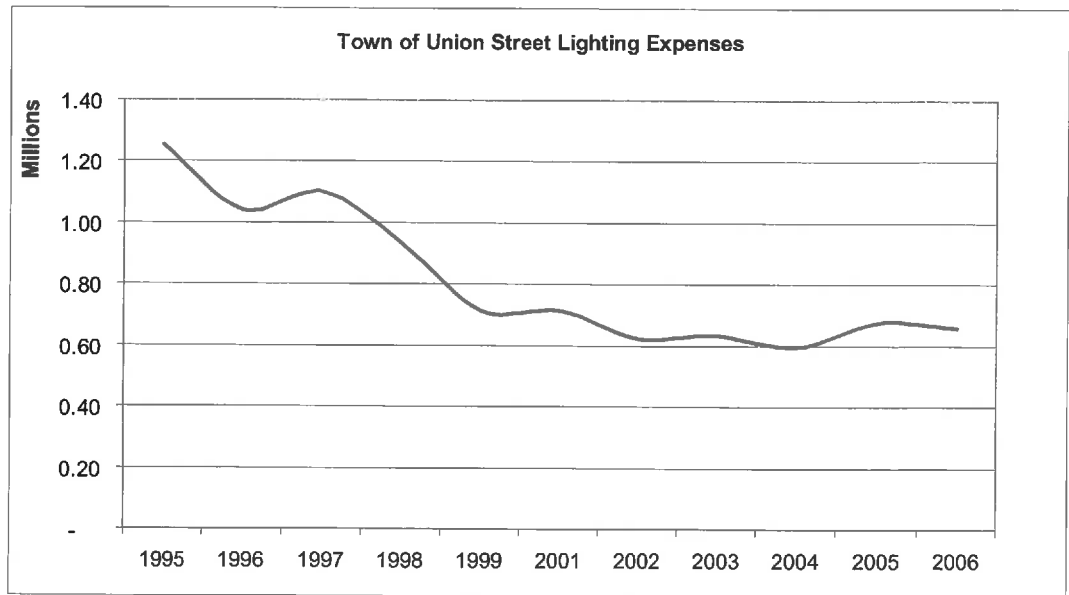
**Comments of Local Officials**

The results of our audit and recommendations have been discussed with local officials and their comments, which appear in Appendix A, have been considered in preparing this report.

## Potential Cost Savings

As an alternative to leasing street lighting equipment from their local electric utility, some municipalities have purchased their street lighting systems from the local electric utility company. Where these buy-outs have occurred, municipalities reported substantial cost reductions. For example, the Town of Union purchased its street lighting system in 1998 and recognized significant cost savings to Town taxpayers.

We collected and audited information from the Town of Union's purchase and used that information as the basis for our benchmarks that we applied to the five other audited municipalities. Costs for street lighting in the Town of Union were over \$1 million in 1997, the year prior to purchase. The Town reported 2006 street lighting cost of \$658,326 for approximately 6,600 street lights. This represents a savings of roughly 40 percent since Town officials purchased the lighting system.



None of the other five municipalities we audited owned their street lighting systems. The Cities of Cortland, Ithaca, Oneonta and the Towns of Fallsburg and Vestal are leasing the street lighting equipment from their local electric utilities.

Actual charges for street lighting for 2006 were as follows:



Municipality	Total Amount Billed for 2006	Leasing Charges for 2006	Leasing Charges as a Percent of Total Billing
Town of Fallsburg	\$134,137	\$100,973	75.3%
Town of Vestal	\$260,161	\$199,051	76.5%
City of Cortland	\$281,545	\$198,972	70.7%
City of Ithaca	\$259,325	\$168,968	65.2%
City of Oneonta	\$137,712	\$102,381	74.3%

We calculated the potential savings for our audited units assuming they financed the purchase of their street lighting with a 20-year bond. For the five municipalities, savings total more than \$13.1 million for the 20-year life of the bonds.

Total Costs for Life of Bond – 20 Years					
	Cortland	Fallsburg	Ithaca	Oneonta	Vestal
Leasing Costs <sup>7</sup>	\$6,928,611	\$3,111,954	\$4,521,188	\$2,887,634	\$5,083,547
Less:					
Operation and Repairs <sup>8</sup>	\$295,553	\$257,275	\$318,068	\$201,553	\$447,896
Principal	\$557,636	\$495,083	\$704,864	\$425,283	\$1,006,186
Interest <sup>9</sup>	\$234,207	\$311,902	\$296,043	\$178,619	\$422,598
Foregone Tax Revenue <sup>10</sup>	\$390,409	\$287,707	\$230,874	\$143,295	\$902,611
Liability Insurance <sup>11</sup>	\$186,763	\$497,011	\$87,390	\$64,917	\$98,603
Pole Rental <sup>12</sup>	\$310,530	n/a	n/a	n/a	n/a
<b>Net Savings Over Life of Bond</b>	<b>\$4,953,513</b>	<b>\$1,262,976</b>	<b>\$2,883,949</b>	<b>\$1,873,967</b>	<b>\$2,205,653</b>

<sup>7</sup> For National Grid customers it is the difference between service class two and service class six charges. For NYSEG customers it is the difference between service class two and service class three charges.

<sup>8</sup> The costs, based on benchmark data, to maintain the lighting system beyond customer owned, company maintained limitations. This would include pole or light fixture replacements.

<sup>9</sup> We understand interest rates will vary depending on factors such as bond rating. Our calculations of interest assume a 4 percent interest rate for all units except Fallsburg. We used a rate of 6 percent for their calculation at their request.

<sup>10</sup> When the street lighting system is purchased the electric utility will no longer pay school and property taxes. We have taken this into account and considered this a cost of purchasing the street lighting system.

<sup>11</sup> We expect municipalities to acquire liability insurance to protect them from litigation involving street lighting once the system is acquired. This is based on the Town of Union's costs per light.

<sup>12</sup> This charge applies to National Grid customers. Customers who purchase the street lighting system must pay a monthly attachment fee for all wood poles present in the street lighting system.

We calculated our cost savings by comparing a projection of the current leasing costs with the costs of ownership for each municipality's street lighting system. These costs of ownership include:

- Principal and interest payments for the debt issuance to purchase the street lighting system;
- Operation and repairs of the street lighting equipment that the purchasing municipality would be responsible for;
- Foregone tax revenue that would no longer be paid by the utility company to the county, town, city, village, or school (as applicable) for the street lighting system;
- Liability insurance for the street lighting equipment.

We anticipate these amounts will change over time. Our estimates of the changes were based on several factors and assumptions.

We assumed municipalities would borrow to finance the purchase. All cost savings are net of principal and interest costs. We understand interest rates will vary depending on factors such as bond rating. Municipalities that purchase street lighting will need to perform maintenance beyond service class two or six limits. Service class two and six maintenance is for bulb and eye replacement. Maintenance beyond the class limits would include pole or lighting fixture replacements. We have considered this and factored this cost into our savings calculation.

The costs reported above have also been inflated over the 20-year bond period. We determined the average percentage of expenditure increase for each municipality, based on reported general fund data for each municipality for the fiscal years 1997 to 2006. This average percentage increase was applied to leasing, and operating and repairs costs annually for 20 years to project costs over the life of the bond. We used a similar calculation for liability insurance; we calculated the average percentage change for liability insurance only from 1997 to 2006 and applied that average change to our liability analysis.

The foregone tax revenue amounts were calculated based on average changes in tax rates reported to us for each municipality for the period 2001 to 2006. We determined the percentage

increase for each in the same manner as above; this average percentage change was applied annually for the 20-year bond period.

Once the 20-year bond debt has been retired, we estimate the five municipalities would recognize savings of more than \$1.2 million annually from year 21 forward, as shown in the following table. The purchase of the street lighting system is an investment in the municipality's infrastructure that will eventually pay for itself over the term of the debt and continue to generate savings for the municipality once the debt is retired.

<b>Amount of Savings Calculated for Year 21</b>					
	<b>Cortland</b>	<b>Fallsburg</b>	<b>Ithaca</b>	<b>Oneonta</b>	<b>Vestal</b>
Leasing Costs <sup>13</sup>	\$581,707	\$257,605	\$336,814	\$223,339	\$374,719
Less:					
Operation and Repairs <sup>14</sup>	\$24,814	\$21,297	\$23,695	\$15,589	\$33,015
Principal	\$0	\$0	\$0	\$0	\$0
Interest	\$0	\$0	\$0	\$0	\$0
Foregone Tax Revenue <sup>15</sup>	\$31,327	\$30,757	\$14,270	\$7,648	\$87,063
Liability Insurance <sup>16</sup>	\$27,599	\$112,233	\$7,295	\$6,242	\$6,881
Pole Rental <sup>17</sup>	\$26,071	n/a	n/a	n/a	n/a
<b>Savings in Year 21</b>	<b>\$471,896</b>	<b>\$93,318</b>	<b>\$291,554</b>	<b>\$193,860</b>	<b>\$247,760</b>

For additional explanation of how we derived the benchmark data, see appendix B.

### Ownership Concerns

While the cost savings resulting from municipal ownership of street lighting systems may be significant in some cases, municipal ownership of street lighting systems is not a widespread phenomenon. Some officials did express concern

<sup>13</sup> For National Grid customers it is the difference between service class two and service class six charges. For NYSEG customers it is the difference between service class two and service class three charges.

<sup>14</sup> The costs, based on benchmark data, to maintain the lighting system beyond customer owned, company maintained limitations. This would include pole or light fixture replacements.

<sup>15</sup> When the street lighting system is purchased the electric utility will no longer pay school and property taxes. We have taken this into account and considered this a cost of purchasing the street lighting system.

<sup>16</sup> We expect municipalities to acquire liability insurance to protect them from litigation involving street lighting once the system is acquired. This is based on the Town of Union's costs per light.

<sup>17</sup> This charge applies to National Grid customers. Customers who purchase the street lighting system must pay a monthly attachment fee for all wood poles present in the street lighting system.

about the cost of purchasing the system and the potential cost of maintenance of the street lighting system. Our audit found that these costs may be substantial if considered alone, but are far more than offset by the potential savings we estimated.

When we discussed with municipal officials the possibility of their municipality purchasing their street lighting system, only two of the five, the City of Cortland and the City of Ithaca, were even aware that such a possibility existed. The two municipalities who did know this was an option considered purchasing the street lighting system years ago but were deterred by potential costs and the need for equipment, skills, and manpower which they felt were not present in their respective municipalities. Generally, to maintain a municipally owned system, a municipality may perform the work in-house assuming the necessary equipment and technical skills are available or it may contract with an independent lighting maintenance contractor.

Equipment Requirements – Municipal officials generally did not believe that they have the necessary equipment available in their fleet, for example bucket trucks, or the technical skills required to operate and maintain the system on an in-house basis. We then developed cost estimates for the municipalities to operate and maintain the system using private contractors, based on data from the Town of Union.

Availability of Private Contractors – The availability of private contractors to perform the servicing of the system and the cost for such a service is another concern for municipalities. Due to personnel constraints at the City of Cortland, their only option would be to hire an electrical service contractor. It may not be possible to hire local electrical contractors to provide street light maintenance.

We acknowledge that additional employees and equipment or hiring an electrical contractor would be a cost concern for the municipality. The savings generated in most cases would cover the cost of either in-house maintenance or private contracting.

Cost of Acquisition – Many municipalities are concerned with the cost of acquisition, the amount of debt incurred and the consequential debt service. Two of the five municipalities audited had looked into the possibility of purchasing their street lighting systems and met with resistance on the part of the respective electric utility. Since the street lighting system

is property of the utility company, municipalities cannot compel the utility company to sell and must negotiate terms of acquisition that will still provide the opportunity for cost savings. A common conjecture expressed was that the utility company may assign a selling price so high that it could eliminate any savings. If that were to occur, purchasing the street lighting system would not be advisable. However, the municipality should also ensure that the assessed value of the street lights are in line with the utility's selling price in those instances. Even if the price of the streetlights were to double, in each case in our sample, the savings generated would cover the cost.

Long-Term Capital Investment – Local officials have expressed concerns about municipal ownership of street lighting equipment, including overall poor condition of the equipment and infrastructure resulting from years of deferred maintenance. They have reservations given the age and condition of the equipment they would be purchasing and the amount of capital investment required. We would not expect the municipality to pay more for the asset than it was worth.

While all of these are legitimate concerns that should be evaluated before a local government acquires its street lighting system, we note that the local governments that have acquired their street lighting systems have experienced significant savings. Given the size of the potential savings we consider the purchase of municipal street lighting systems to be a winning proposition, however, we concede that each municipality should review available information and make an informed, educated decision as to whether this is the appropriate course of action.

## **Recommendation**

1. Municipal officials should explore the possibility of acquiring their municipality's street lighting systems. This would include further analysis of the potential savings associated with the alternate methods of maintaining the system and the feasibility of implementation.

## APPENDIX A

### RESPONSES FROM LOCAL OFFICIALS

A draft copy of this report was sent to each of the six local governments audited, three of them responded. The following comments were excerpted from the responses we received.

The City of Cortland wrote, “Once again, please accept our sincere thanks for the work your office has done on the study. We are always receptive to innovative ways in which we can reduce the financial burden carried by our real property taxpayers.”

The Town of Vestal indicated it was actively pursuing additional information regarding Street Lighting Cost Containment. Further they indicated they “have had preliminary discussions with NYSEG and other communities that have availed themselves of this possibility.”

The Town of Union was pleased with the draft copy of the report. The Town of Union bonded for ten years to purchase the street lights from New York State Electric and Gas Corporation.

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

As part of our audit procedures, we examined the municipalities' street lighting vouchers for the 2006 fiscal year and interviewed appropriate municipal officials. We also contacted appropriate third parties including staff of other New York State agencies, and officials from municipalities that had recently acquired the street lighting systems within their municipal jurisdictions. We estimated the purchase price for the respective street lighting systems, as well as their maintenance and repair costs, based on data obtained from the Town of Union. We also evaluated the possibility of having the utility company maintain the system subsequent to a municipal takeover by applying the utility company's tariff rates for maintaining customer-owned equipment to the existing system. We then compared those cost estimates to current street lighting expenditures to identify any savings. As an offset to the expected savings, we calculated the amount the municipality would no longer collect in special franchise tax revenue by applying the municipalities' tax rate to the assessed valuation of the utility company's street lighting equipment. We obtained the assessed value of the lights from the New York State Office of Real Property Services (ORPS).

Our benchmark data is as follows. The figures are based on information collected from the Town of Union.

#### Repair costs:

Average cost of repairs <sup>18</sup>	\$36,119.29
Number of lamps	<u>6,606</u>
Per lamp cost	<b>\$5.47</b>

#### Purchase data:

Year purchased	1998
Purchase amount	\$2,000,000
2007 adjusted amount <sup>19</sup>	\$2,519,656
Number of lamps	<u>6,606</u>
Per lamp purchase price	<b>\$381.42</b>

#### Insurance costs:

Total for policy	\$8,536
Number of lamps	<u>6,606</u>
Per lamp cost	<b>\$1.29</b>

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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

<sup>18</sup> The average costs of 2005 and 2006 expenditures.

<sup>19</sup> We are using an inflation calculator maintained by the US Department of Labor Bureau of Labor statistics (<http://www.bls.gov/cpi/home.htm>). They maintain a calculator that determines the 2007 value of the 1998 dollar.

## APPENDIX C

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