Office of the New York State Comptroller

Division of Local Government & School Accountability

Broome County

Financial Condition

Report of Examination

Period Covered:

January 1, 2012 — February 21, 2013

2013M-224

Thomas P. DiNapoli

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State of New York
Office of the State Comptroller

Division of Local Government
and School Accountability

October 2013

Dear County 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, in part, through our audits, which identify opportunities for improving operations and County governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of Broome County, entitled Financial Condition. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the General Municipal Law.

This audit's results and recommendations 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

Introduction

Background

Broome County (County), located in the central southern portion of upstate New York commonly referred to as Southern Tier, has a population of approximately 200,600 and encompasses 16 towns, one city, and seven villages. The County is governed by the Board of Legislators (Board) comprising 15 elected members, one of whom serves as the Chair. The Board is the County's governing body and determines County policies. The County Executive is the chief executive officer and is responsible for the County's day-to-day operations and developing the County's annual budget. The Director of the Office of Management and Budget is the County's chief fiscal officer and is responsible for the administration of all County financial affairs.

The County provides various services, including general government support, road maintenance and snow removal, economic assistance, law enforcement, and health and nursing services. The County's budgeted expenditures for fiscal year 2013 included amounts totaling approximately $247.7 million for the general fund, $9.6 million for the County road fund, and $2.3 million for the road machinery fund. These expenditures were funded primarily with real property and sales taxes, State and Federal aid, and user fees. The County budgets and accounts for its primary revenue sources in the general fund. As necessary, over the years, the Board authorized County officials to transfer money to other funds to subsidize operations. In its 2013 budget, the Board included transfers totaling over $13 million[1] to enterprise and special revenue funds. In addition, the Broome County Charter requires the Board to adopt a six-year capital plan. In 2013, the Board adopted a capital budget totaling $18.2 million, funded primarily with State and Federal aid, user fees, and debt.

The County's population has remained virtually unchanged in recent years, growing only .03 percent from 2000 to 2010. The County's median income is relatively low ($45,619 versus $56,951 for all counties in the State) and its poverty rate is relatively high (16.2 percent versus 14.5 percent Statewide). Unemployment was only slightly above average in 2012, at 8.8 percent for the year, versus 8.5 percent Statewide.[2]

---

1 Approximately $1.3 million to the public transportation fund, $1.3 million to the County library fund, $2.3 million to the road machinery fund, $7.3 million to the County road fund, and $830,000 to the County arena fund.

2 U.S. Census Bureau; decennial census population and Census Quick Facts for Broome County and New York State (includes New York City)

Current Revenues – In 2011, the County received only 18 percent of its revenues from real property taxes and similar sources, such as payments in lieu of taxes (PILOTs). This was much lower than the 24 percent average for counties Statewide.[3] The County's reliance on sales and use taxes and State aid are also slightly lower than the average for all counties. However, the County gets more of its revenue from Federal aid than counties do generally (18 percent for the County versus 12 percent for all counties in aggregate).[4]

Figure 1

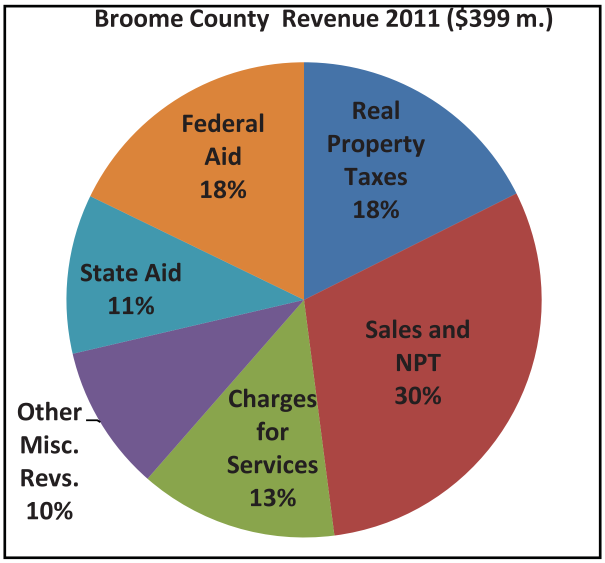
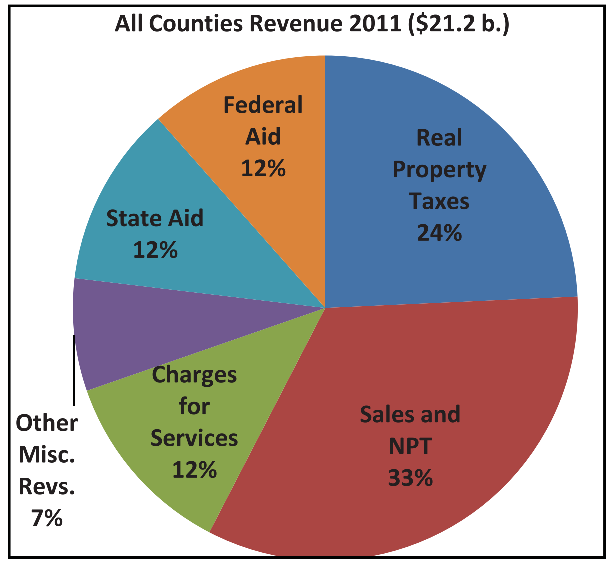


Figure 2

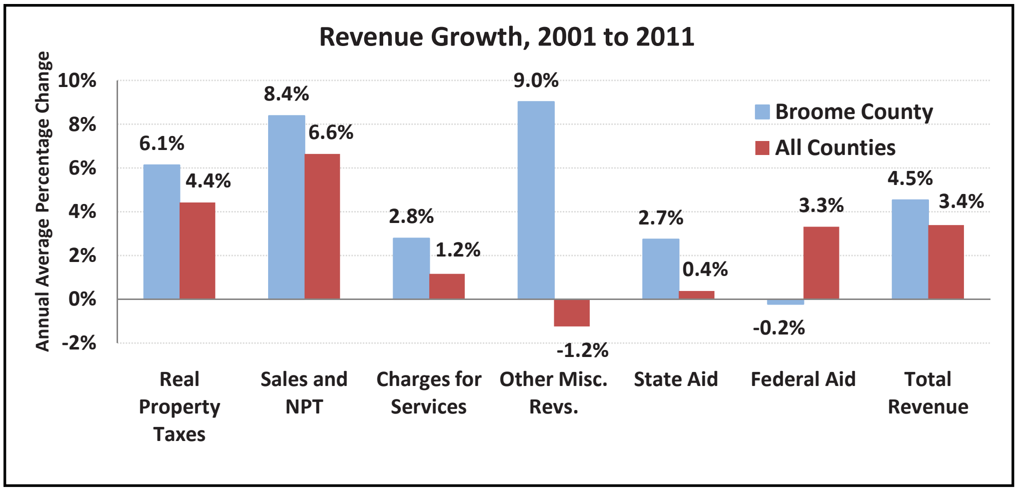


Historical Revenues – Over the 10 years between 2001 and 2011, the County's total revenue grew by 4.5 percent, quite a bit faster than the Statewide average of 3.4 percent. Much of the growth came from above-average property tax growth. The County's higher-than-average sales tax growth was due, in part, to local rebuilding after two major floods and the addition of sales tax on clothing. State aid grew less quickly than those sources, although still faster than average. Total Federal aid growth was affected by a large decrease to a health-related enterprise fund in 2003.

[3] Comparisons to "all counties," "counties Statewide" and "county average" refer to the aggregate (weighted average) values for all counties outside New York City.

[4] Revenue and expenditure analyses in this section are based on data obtained from annual financial reports filed with the Comptroller's Office by local governments, and include all funds except for the self-insurance and capital funds.

Figure 3



Current Expenditures – The County's total spending in 2011 was $1,951 per capita, slightly above the $1,908 per capita for counties Statewide. Social services (31 percent of total expenditures) and employee benefits (13 percent) were the largest components, representing a larger portion of the budget than in counties Statewide. The County's general government expenditures also comprise a larger portion of its budget compared with the Statewide average (20 percent versus 17 percent Statewide). The County spends less than other counties as a percentage of total expenditures on public safety and other programs including education, utilities, sanitation, and culture and recreation.

Figure 4

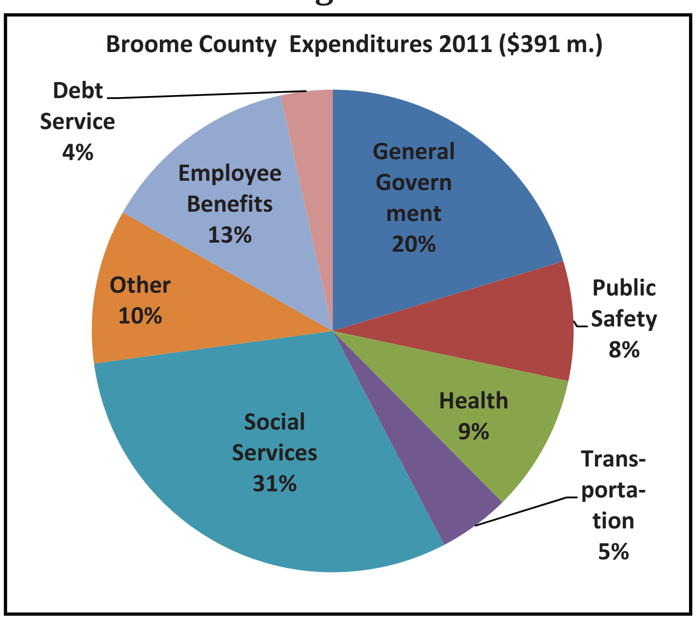
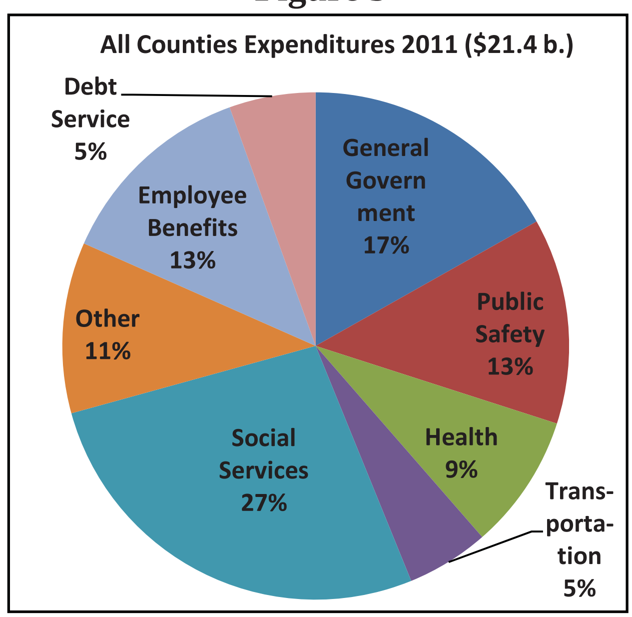
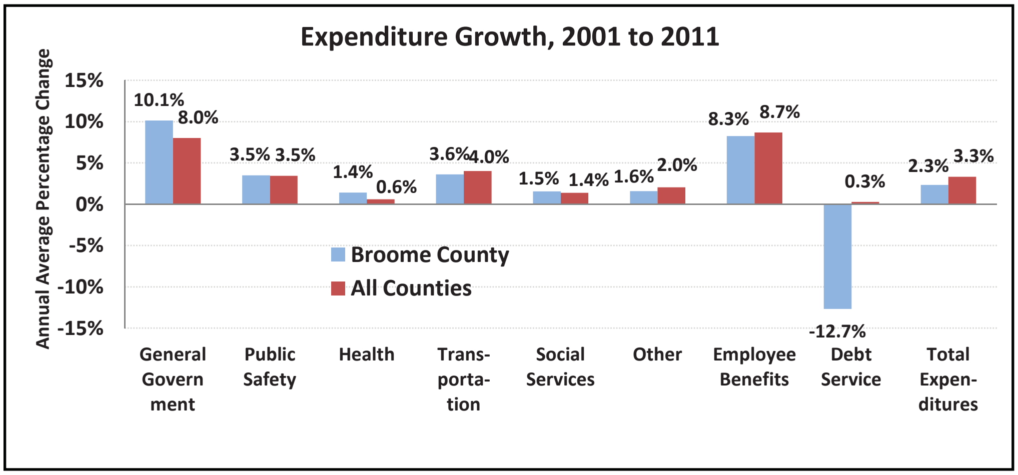


Figure 5



Historical Expenditures – Between 2001 and 2011, the County's expenditures grew by 2.3 percent, considerably lower than its revenue growth of 4.5 percent during the same period and just below the Statewide average of 3.4 percent for the decade. The County's fastest-growing expenditure area was general government, which was affected by a change in sales tax distribution reporting for all counties, but was still above average for the category. The County decreased its debt service considerably by $39.3 million, which was significantly less than the all counties average during this period, as seen in the figure below.

Figure 6



Objective

The objective of our audit was to examine the County's financial condition. Our audit addressed the following related question:

- Did County officials maintain sufficient levels of fund balance to ensure support to current and future operations?

Scope and Methodology

We interviewed appropriate County officials and examined the County's financial records and reports for the period January 1, 2012, to February 21, 2013. We expanded our scope to review the County's financial condition for the period January 1, 2007, to December 31, 2012. We also reviewed certain select financial information for periods back to 2001 to provide for this report a historical perspective and comparative analysis of Broome County with all counties within New York State. We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on such standards and the methodology used in performing this audit is included in Appendix B of this report.

Comments of Local Officials and Corrective Action

The results of our audit and recommendations have been discussed with County officials and their comments, which appear in Appendix A, have been considered in preparing this report. County officials generally agreed with our findings and indicated they plan to initiate corrective action.

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 forwarded to our office within 90 days, pursuant to Section 35 of the 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 this plan available for public review in the County Clerk's office.

Financial Condition

The County's financial condition determines its ability to finance services on a continuing basis, maintain adequate levels of service, and survive economic disruptions. A county in sound financial health can consistently generate sufficient, recurring revenues to finance anticipated expenditures and maintain sufficient cash flow to pay bills and other obligations when due without relying on short-term borrowings. Multiyear financial planning is therefore an essential form of maintaining sound financial condition. Long-term planning also enables County officials to assess the effect and merits of alternative approaches to address financial issues, such as the use of surplus fund balance to finance operations. A proactive approach to fiscal management is especially important for municipalities that have sizable operations and/or a declining financial position.

One of the key measures of a municipality's financial condition is its fund balance, which represents assets left over from prior years. County officials can legally set aside, or restrict, portions of fund balance to finance future costs for a specified purpose, designate the unexpended surplus[5] portion of fund balance to help finance the next year's budget, and/or retain surplus fund balance for future use. It is the responsibility of County officials to ensure that the level of fund balance maintained is sufficient to provide adequate cash flow, but not so excessive as to withhold funds that could be put to productive use. A continuous decline in unexpended surplus funds indicates a deteriorating financial condition.

To assist in managing financial operations and ensuring the continued orderly operation of government, the County should maintain a reasonable level of unexpended surplus funds which allows it to hedge against unanticipated expenditures and/or revenue shortfalls. This reasonable amount should consider various factors such as timing of receipts and disbursements, volatility of revenues and expenditures, contingency appropriations, reserves that have been established for various purposes, and any encumbrances.[6] While fund balance can

[5] The Governmental Accounting Standards Board (GASB) issued Statement 54, which replaces the fund balance classifications of reserved and unreserved with new classifications: nonspendable, restricted, and unrestricted (comprising committed, assigned and unassigned funds). The requirements of Statement 54 are effective for fiscal years ending June 30, 2011, and beyond. To ease comparability between fiscal years ending before and after the implementation of Statement 54, we will use the term "unexpended surplus funds" to refer to that portion of fund balance that was classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

[6] An encumbrance represents money reserved and earmarked at the time orders are placed or contracts are approved, prior to the actual expenditure of funds.

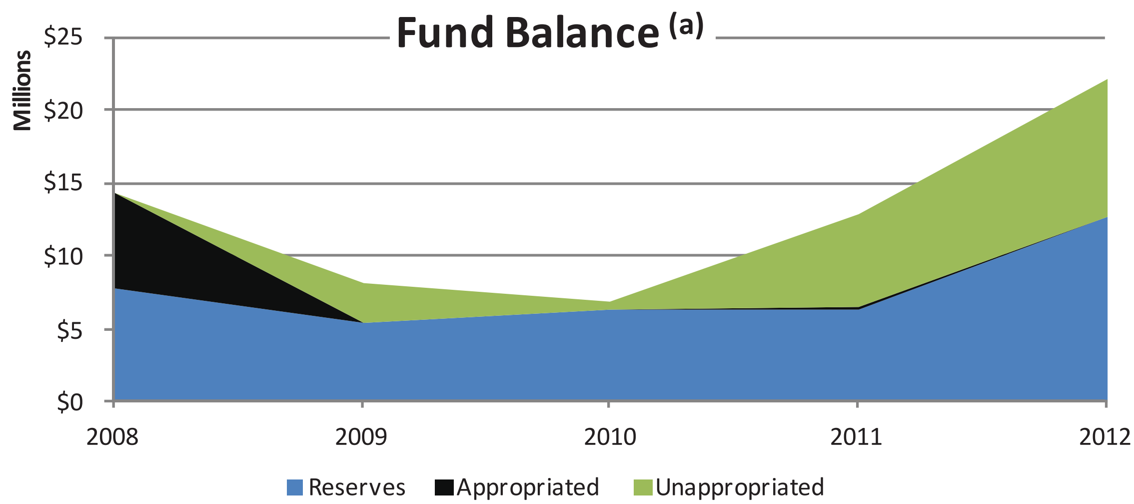
be appropriated in the budget to help finance operations, consistently doing so – instead of planning to use recurring revenue sources – can deplete the fund balance to levels that are not sufficient for contingencies and cash flow. The Board should adopt a policy that addresses the adequate level of unexpended surplus funds to maintain and should use the policy in the annual budgeting process to ensure that unexpended surplus funds are always adequate.

Fund Balance − County officials did not consistently maintain sufficient levels of fund balance to support current and future operations or provide a mechanism to cover budgeted revenue shortfalls and, therefore, had to rely on short-term borrowings. The Board adopted general fund budgets during the 2007, 2008, and 2009 fiscal years that planned to use a total of $26.7 million in appropriated fund balance as a significant funding source, resulting in planned operating deficits,[7] which lowered the County's unexpended surplus funds to a dangerously low level. Specifically, at the conclusion of the 2008 fiscal year, unexpended surplus funds totaled just over $6.4 million. However, the ensuing year's budget included the use of all but $25,000 of those surplus funds to finance operations. During 2009, the County used $6.1 million of unexpended surplus funds to finance operations − nearly all of that was planned − and closed that year with $2.7 million in unexpended surplus funds.[8] The general fund budgets for 2010, 2011, and 2012 did not include any use of fund balance to finance operations, as the amounts available ranged from less than one-quarter of a percent to less than 4 percent of the total general fund expenditures. As Figure 7 shows, the unexpended surplus funds remaining at year end declined significantly through the fiscal year ended 2010, but have since recovered to higher than the 2008 levels. However, the 2013 budget did include an appropriation of $2.4 million in fund balance.

[7] A planned operating deficit occurs when a municipality purposely adopts a budget in which expenditures are greater than anticipated revenues, with the difference to be funded with appropriations from fund balance.

[8] This amount is higher than expected primarily due to a reduction in the amount of encumbrances (unpaid financial obligations) carried from the prior year.

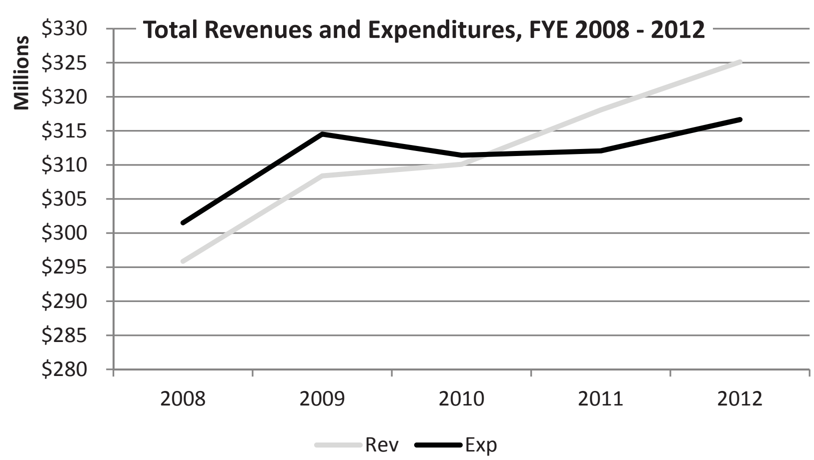
Figure 7



a $10 million is the equivalent of just over 3 percent of the County's 2012 total general fund expenditures.

Revenues – The County did not maintain sufficient current and recurring revenues to finance the County's operations. Thus, the fund balance fluctuations discussed above occurred because the general fund was spending more than it received in revenue until 2011 and 2012, when the general fund began to generate more revenue, while expenditures remained relatively flat. Total revenues increased by more than $29 million (10 percent), while total expenditures increased by $15.2 million (5 percent).

Figure 8

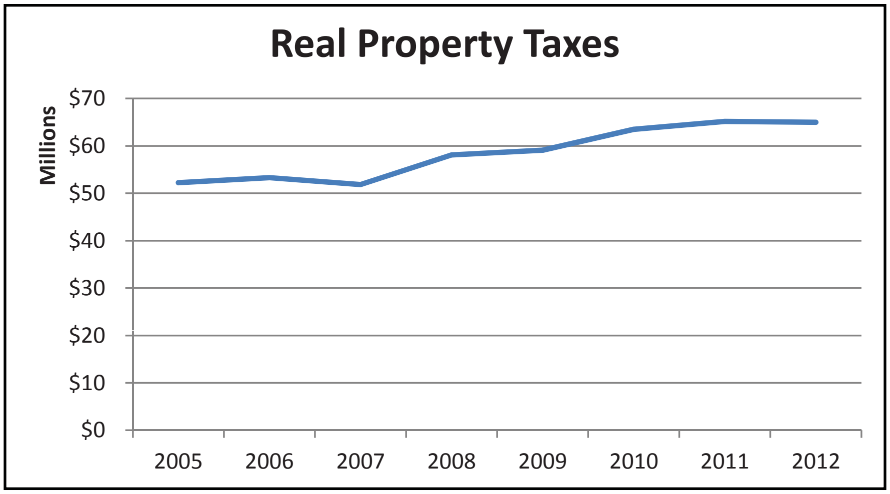


While total State aid dropped $5.5 million between 2008 and 2012, sales[9] and use tax revenues increased more than $17 million. Increases in Federal aid ($10.2 million) and real property taxes ($6.9 million) also helped reduce the need to use surplus funds to finance operations.

[9] As stated earlier, the County experienced two major floods that boosted sales tax revenue during the recovery; the County also added sales tax to clothing purchases.

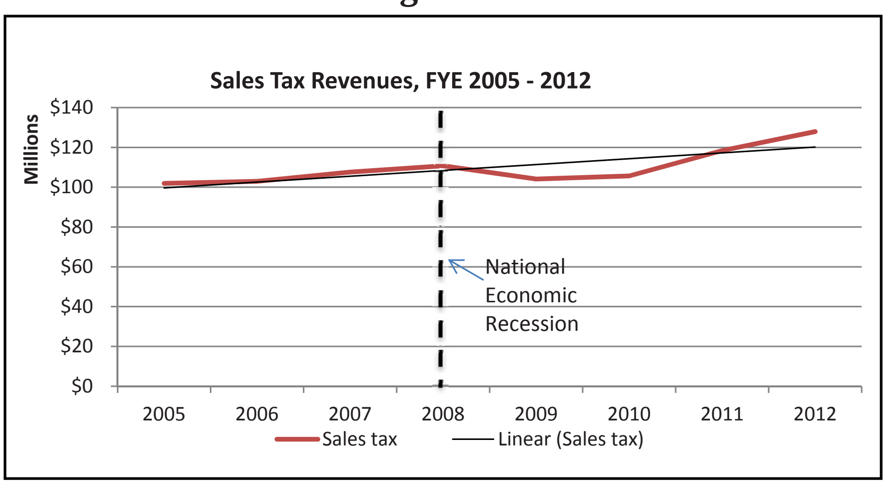
When the County no longer has sufficient fund balance to use as a financing source, it must replace these funds with other recurring revenues and/or cut costs to balance the budget. During the fiscal years 2010 through 2012, because unexpended surplus fund balance had been all but depleted, the County relied on increases in revenue from real property taxes. In fact, for the 2010 budget (the first year the County did not appropriate fund balance), the County increased property taxes 6.6 percent, or $3.9 million. In fiscal year 2011, County officials also increased property taxes by 5.5 percent, or $3.5 million.

Figure 9



At about the same time, economic activity in the County began to increase, as reflected by the increase in sales tax revenue. Sales tax revenues decreased in 2009 and 2010 when compared to the years prior to the national economic downturn, but have since begun to recover to levels more in line with trends preceding the downturn, as can be seen in Figure 10.

Figure 10



Short-Term Debt – While the County's general fund seems to be in the early stages of recovery, the significant reliance and use of fund balance to finance operations has critically impacted the County's cash flow. In December 2009, the County incurred a cash flow shortage in the general fund that required the issuance of short-term debt to borrow against future anticipated tax and revenue sources, as indicated in the table below.

Table 1			
Year Issued	**Amount Issued**	**Interest Paid**	**Term**
2009	$20 million	Issued in 2009	3 months
2010	$20 million	$24,000	12 months
2011	$20 million	$395,556	12 months
2012	$15 million	$354,014	7 months

While short-term borrowing can be used to alleviate temporary cash flow difficulties, the County's continued use of such debt may be an indication of fiscal stress. The County Executive told us that County officials plan to reduce the reliance on short-term borrowing over the next three years. Part of the reason for issuing the short-term borrowings was the delay in State aid payments. However, had the County maintained healthier fund balances, it could have had sufficient resources to sustain operations until the aid was received.

County officials told us they do not have a method or official policy to determine the amount of unexpended surplus fund balance to maintain. Instead, officials have relied on the use of fund balance to offset the amount to be raised by taxes, and have based their budget decisions on the desire to maintain a level tax rate from year to year. The County's budget practice of using one-time revenues to finance recurring expenditures over a period of many years is not fiscally responsible.

While a reduced tax levy benefits taxpayers in the short-term, fund balance should not be depleted to the point that there is insufficient cash available for paying bills or managing unforeseen events. For example, the unexpended surplus fund balance for 2012 totaled $9.5 million, which was only 3.8 percent[10] of the next year's appropriations; yet, County officials appropriated $2.4 million as a funding source for the 2013 budget. If County officials continue to appropriate fund balance without careful monitoring, unexpended surplus funds could deteriorate to dangerously low levels again.

County officials told us that they have implemented several changes to the way the County is operating. The County recently refinanced

[10] Per the external audit report released in July 2013, the unexpended surplus was only $5.7 million, which was 2.3 percent of next year's appropriations.

portions of its debt and obtained lower interest rates, thereby reporting savings of more than $2 million over the life of the debt. Also, County officials have offered early retirement incentives, did not increase salaries for certain employees, and reduced their fleet costs by no longer allowing staff to take home County vehicles. However, County officials could not easily calculate and provide us with specific dollar savings for these measures.

The County's continued cost savings measures will help to reduce its reliance on fund balance to finance operations.

Recommendations

1. County officials should develop a fund balance policy that establishes a reasonable amount of fund balance to be maintained to meet the County's needs, provide sufficient cash flow, and reduce or eliminate reliance on short-term borrowing.

2. County officials should adopt budgets that include financing recurring expenditures with recurring revenues, and not rely on one-time revenue sources.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

The local officials' response to this audit can be found on the following pages.

Office of the Broome County Executive

"The People's Office"

Debra A. Preston, County Executive

September 27, 2013

Mr. Todd Eames
Chief Examiner
Office of the State Comptroller
44 Hawley Street – Suite 1702
Binghamton, NY 13901

Re: Broome County Financial Condition – Report of Examination - 2013M-224

Dear Mr. Eames:

This letter shall serve as Broome County's response to the above captioned Report, formatted in a manner similar to the Report itself.

General Overview:

While we are in agreement with the statistics and findings in general, it should be noted that much of the "expanded scope" of the review period (covering the period of 01/01/2007-12/31/12) was not in the control of the current Executive or Legislature. Since January 1, 2012, significant operational and financial changes have been made to County operations which have resulted in the benefits indicated and will continue to do so.

Current Revenues:

As indicated, property taxes represent approximately 18% of total revenue, which is much lower than the 24% average for counties statewide. Unfortunately, this statistic is not indicative of a viable revenue stream in light of the stifling economic climate of our region, driven by the financial challenges that the region has faced over the last twenty (20) plus years.

Historical Revenues:

Total revenue grew by 4.5%, which is faster than the statewide average of 3.4%, with much of that revenue from above-average property tax increases. The above average increase in property taxes over the last ten years reflects a lack of cost containment over that period, which we began to change in 2012.

Broome County Office Building . 60 Hawley Street . P.O. Box 1766 . Binghamton, New York 13902
(607) 778-2109 . Fax (607) 778-2044 . www.gobroomecounty.com

Current Expenditures:

As indicated, the County's per capita spending is slightly above the statewide average, with the largest components of this spending in the areas of social services and employee benefits. Higher than average costs in benefits and social services are being combatted by early retirement incentives combined with (i) no replacement where appropriate or (ii) replacement at a lower cost structure and in the less costly Tier 6 retirement plan. In addition, our Fraud Detection and Prevention Programs have been ramped up to mitigate social service costs and ensure costs incurred are for those truly in need.

Historical Expenditures:

Although Broome's expenditure growth is below the statewide average, cost containment measures (including recent extinguishment of debt and debt refinancing) will continue in order to ensure a fiscally strong enterprise in the future including reasonable and cost effective provision for capital infrastructure.

Fund Balance:

As reported, County officials did not consistently maintain sufficient levels of fund balance to support current and future operations, which resulted in the necessity for short-term borrowings to meet operational needs. Since January 2012, the amount and duration of short-term borrowing has been reduced and it is our intention to extinguish this short-term debt completely within the next several years. In addition, cost containment measures implemented over the last twenty-one (21) months (i.e., debt refinancing, early retirement incentive programs, organizational redesign and implementation, etc.), are resulting in recurring savings, which are enhancing the County's Fund Balance position.

Fund balance allows a government to manage cash-flow timing and unexpected events. Fund balance is a necessity and a goal of the current administration, but the need to correct situations which have been neglected requires a prudent use of surpluses while minimizing tax increases to navigate successfully. While we have appropriated fund balance, it has not been, and will not get to a level that negates fund balance growth. It is a tool that will be used sparingly to minimize the structural inequality of revenues and expenditures it represents, while avoiding tax increases which have deleterious impacts on the local population and economy.

Unappropriated fund balance has grown since January 2012, and will continue to grow through budgets developed by the current administration. However, developing a written fund balance policy begs a specificity which is difficult to determine with any great certainty for all but the near future. We endorse and have implemented a fund balance growth policy and will continue to do so in the dynamic environment Broome County and indeed all governmental entities find themselves in today.

One time revenue sources will be treated as such and we plan to minimize the gap between recurring revenues and necessary expenditures as we proceed in the future, which will further enhance our fund balance stability. Fund balance will be grown in a responsible manner including minimal and prudent use of surpluses on hand which does not prohibit a steady continued growth.

We thank the Office of the State Comptroller for its work on this audit. Please feel free to contact us with questions and /or comments.

Sincerely,

John M Bernardo
Deputy County Executive

Sincerely,

Jerry Marinich
Chairman – Broome County Legislature

XC: Debra A. Preston – County Executive
Bijoy Datta – Deputy County Executive
Marie Kalka – Director – Office of Management & Budget
County Legislators

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The objective of our audit was to review the County's financial condition. To achieve our audit objective and obtain valid audit evidence, we performed the following audit procedures:

- We interviewed select County officials regarding their responsibilities, oversight, and budgetary and fiscal control.
- We reviewed the Broome County Charter and Code, as well as approved Board and Committee minutes, for information regarding policies and procedures for budgetary and fiscal controls.
- We reviewed the County's internal controls and procedures over the computerized financial databases to help ensure that the information produced by such systems was reliable.
- We conducted various analyses of the County's financial records to gain a full understanding of its financial condition and to identify trends.
- We tested the accuracy of accounts receivable and accounts payable reported as of December 31, 2012, for all funds.
- We trended and analyzed the use of appropriated fund balance as a budgetary revenue source in the adopted budgets over the last seven years from 2007 to 2013 for all funds.
- We trended and analyzed the use of appropriated fund balance as a budgetary revenue source in the adopted budgets, and its impact on real property taxes and revenue sources for all funds, for the five years from 2008 to 2012.
- We analyzed real property taxes as a revenue source in the adopted budget when appropriated fund balance was not being used. We determined whether any of the property tax increases were driven by assessment and/or the tax rate.
- We reviewed reserves established for all funds over the last five years and determined whether they were being funded during the budget process.
- We calculated for all funds the percentage of unassigned fund balance of the ensuing year's appropriations for the five years from 2008 through 2012.
- We calculated the operating surplus/deficit for the five years from 2008 through 2012 for all funds and determined whether any operating deficits were planned.
- We reviewed budgeted to actual variances in excess of 10 percent for revenues and expenditures for all funds from 2008 through 2012.

- We reviewed cash flow analyses, identified deficiencies, and inquired to County officials about their plans to prevent future occurrences.

- We reviewed the County's current and future capital planning needs.

- We reviewed the County's financial condition for the 2013 fiscal year.

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.

APPENDIX C

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Andrew A. SanFilippo, Executive Deputy Comptroller
Nathaalie N. Carey, Assistant Comptroller

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