Office of the New York State Comptroller

Division of Local Government
& School Accountability

Montgomery County

Financial Condition

Report of Examination

Period Covered:

January 1, 2010 — May 31, 2013

2013M-234

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 Montgomery 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

Montgomery County (County) covers 400 square miles and has a population of approximately 50,000 residents. The County Board of Supervisors (Board) is the legislative body[1] responsible for managing County operations, including establishing internal controls over financial operations and maintaining sound financial condition. The County Treasurer (Treasurer) is an elected official and serves as the chief financial officer. The Treasurer is responsible for receiving, disbursing, and maintaining custody of County moneys, maintaining accounting records, and providing financial reports to the Board.

As of May 2013, the County had approximately 500 employees. The 2013 budgeted appropriations in the general fund were approximately $80 million. Expenditures are primarily accounted for in the general fund and are funded primarily with real property taxes, sales tax, and State and Federal aid. The County provides services for its residents, including public safety, public health, social services, public works programs, and general government support.

Fiscal stress is a judgment about the financial condition of an individual entity that must take into consideration the entity's unique circumstances, but can be generally defined as a local government's inability to generate enough revenues within its current fiscal period to meet its expenditures. The Office of the State Comptroller's Fiscal Stress Monitoring System evaluates local governments (counties, cities, towns, and villages) and school districts based on financial and environmental indicators to determine if these entities are in or nearing fiscal stress. While our analysis did not classify the County as being in fiscal stress, it is approaching susceptibility and, therefore, County officials should take prompt action to avert future decline of the County's financial condition.

Objective

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

- Does the County adopt realistic budgets that are structurally balanced?

Scope and Methodology

We examined the County's financial condition for the period January 1, 2010, to May 31, 2013.

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[1] On January 1, 2014, the County's governing body will change from the current form (a 15-member Board of Supervisors) to a nine-member County Legislature.

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 are 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 recommendations and indicated they planned 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 office of the Clerk to the Board.

Financial Condition

Financial condition may be defined as a county's ability to balance recurring expenditure needs with recurring revenue sources, while providing desired services on a continuing basis. A county in good financial condition generally maintains adequate service levels during fiscal downturns and develops resources to meet future needs. Conversely, a county in fiscal stress usually struggles to balance its budget, suffers through disruptive service level declines, has limited resources to finance future needs, and has minimal cash available to pay current liabilities as they become due. County officials have a responsibility to taxpayers to ensure that their tax burden is not greater than necessary. To fulfill this responsibility, it is essential that county officials develop reasonable budgets and manage fund balance responsibly. Finally, county officials should develop detailed multiyear plans to allow them to set long-term priorities and work toward goals, rather than making choices based only on the needs and politics of the moment.

The Board did not adopt realistic and structurally balanced budgets and instead consistently relied on appropriating fund balance, a non-recurring revenue, to finance recurring expenditures. Further, in two of the last three years, the County incurred operating deficits. As a result, the financial condition of the general fund has diminished in recent years. As of December 31, 2012, the County reported a total fund balance of $11.4 million in the general fund, a decline of 41 percent from the January 1, 2010, total fund balance of $19.2 million. We also found that the County's cash on hand declined from twice its average monthly expenditures in 2010 to about $324,000 less than the average monthly expenditures in 2012, and the County's contingency appropriation is not adequate for current financial conditions.

The County's declining financial condition is the result of poor budgeting and financial management practices and the Board's failure to develop and use long-term financial plans. The County's financial condition may be further affected by several factors including the negotiation of expired collective bargaining agreements and recent changes to the County's health insurance. The County has not developed plans to address the potential financial repercussions of these activities.

Fund Balance

A key measure of the County's financial condition is its level of fund balance, which is the difference between revenues and expenditures accumulated over time. The restricted portion of fund balance represents the amount that the County may use only for specific purposes. The unrestricted portion of fund balance is the amount that may be appropriated to fund programs in the next year's budget.

County officials can legally set aside, or reserve, portions of fund balance to finance future costs for a specified purpose. They can also designate the unexpended surplus[2] portion of fund balance either to help finance next year's budget, or to be retained as a financial cushion in the event of unforeseen financial circumstances. Maintaining a reasonable level of unexpended surplus funds is a key element of effective financial management.

Declining Fund Balance — Total fund balance in the general fund declined by more than $7.8 million, or 41 percent, from $19.2 million as of January 1, 2010 to $11.4 million as of December 31, 2012.

Table 1: Fund Balance - General Fund
(Rounded to Nearest Dollar)

	2010	2011	2012
Beginning Fund Balance	$19,207,952	$14,985,163	$10,688,860
Revenues	$77,436,264	$77,542,617	$81,573,512
Expenditures	$81,659,053	$81,838,920	$79,571,500
Operating Surplus/(Deficit)	**($4,222,789)**	**($4,296,303)**	**$2,002,012**
Adjustment to Fund Balance	$0	$0	($1,286,707)
Year-End Fund Balance	**$14,985,163**	**$10,688,860**	**$11,404,164**
Less: Restricted Fund Balance	$2,618,272	$1,043,579	$1,445,295
Less: Appropriated Fund Balance (for Ensuing Year)	$3,700,000	$4,900,167	$1,860,624
Unexpended Surplus Funds	**$8,666,891**	**$4,745,114**	**$8,098,245**

Fund balance declined primarily because the County relied on the routine appropriation of fund balance to help finance the next year's budgeted appropriations (see following comments under Fund Balance Appropriation), causing the County to incur operating deficits in 2010 and 2011, which further eroded the fund balance. In 2012, although the general fund realized a $2 million operating surplus, the fund balance was decreased by $1.3 million to adjust

[2] The Governmental 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 unreserved, unappropriated (prior to Statement 54), and is now classified as unrestricted, less any amounts appropriated for the ensuing year's budget (after Statement 54).

for a reduction in grant proceeds the County had received in prior years. Furthermore, in 2013 the County has to make an additional adjustment to decrease fund balance by $163,000 as a result of the prior year activities related to the receipt of grant proceeds.

The County reported a receivable balance of more than $2.7 million as of December 31, 2012, for County taxes on City of Amsterdam residents.[3] We reviewed the composition of this receivable and found that more than $500,000 of this receivable balance is for taxes levied over 10 years ago.[4] We discussed the receivable balance with the County Treasurer who agreed that some of these taxes are likely uncollectible and should be written off. Any amounts written off will further decrease fund balance.

Fund Balance Appropriation — An appropriation of fund balance is the use of unexpended resources from prior years to finance budgeted appropriations. Although the appropriation of fund balance is considered a "one-shot" financing source, it is an acceptable practice when a local government has accumulated an adequate level of surplus fund balance. However, recurrent operating deficits over multiple years will likely deplete fund balance to the point that none is left to help finance expenditures in future budgets. Accordingly, the Board would have to either increase revenues and/or decrease appropriations to adopt a structurally balanced budget. It is therefore essential for the Board to develop long-term financial plans, and to adopt a policy that defines the level of unexpended surplus funds to maintain and specifies how the Board expects to use the surplus balance.

Although the Board passed a resolution regarding the use of surplus fund balance, it is not adequate because it does not properly define a reasonable level of fund balance to be retained.[5] Furthermore, the Board did not develop any long-term financial plans, including intended uses of surplus fund balance.

The Board appropriated between $1.9 and $7.5 million of fund balance (as much as 46 percent of total fund balance) in the past four years to finance annual operations. The routine appropriation

[3] County taxes on City residents are collected by the City on behalf of the County and are subsequently remitted to the County. The City is also responsible for enforcing County taxes by foreclosing on delinquent properties. The gain or loss on properties which have been foreclosed upon and resold are reported to the County to allow the County to recognize the foreclosure.

[4] The receivable includes taxes not received for amounts levied as far back as 1982.

[5] The resolution regarding fund balance, passed in 2008, defines a maximum amount of fund balance that the County may retain but does not establish a minimum amount. The resolution states that the County cannot retain more than 15 percent of the average annual expenditures for the past four fiscal years, or $10 million, whichever is greater.

of fund balance as part of annual budget development contributed to the significant decline in fund balance over the three-year period from January 2010 through December 2012. The Board continued this practice by appropriating $1.9 million of fund balance for fiscal year 2013. While this amount is smaller than in previous years, if the County uses the entire amount of fund balance appropriated in 2013 (which County officials said is likely), total fund balance will decrease to approximately $9.5 million at the end of 2013.

County officials told us they appropriated fund balance to minimize real property taxes. However, if the County continues this practice, it may deplete fund balance entirely and be forced to increase revenues, such as real property taxes,[6] or decrease appropriations, which could reduce services. Appropriating fund balance without a plan is not prudent financial management and leaves the Board without a clear picture of long-term financial repercussions.

Cash Flow

An essential component of financial condition is ensuring that sufficient cash resources are available to meet current obligations. At a minimum, the County should have enough residual cash on hand at any time to pay its bills and meet payroll over a 30- to 60-day period. When a fund does not have sufficient cash to meet its current obligations, governing officials are often forced to explore options such as obtaining loans from other funds or other authorized short-term borrowing to address cash flow needs. Generally, results of operations directly impact cash balances; therefore, each fund's cash position must be individually considered when budgets are prepared, especially when fund balance is appropriated.

Cash declined by more than 50 percent from $14.5 million as of January 1, 2010 – more than twice the average monthly expenditures for that year – to $6.3 million as of January 1, 2013, which is $369,000 less than average monthly expenditures. The County's financial flexibility has been restricted by having less than 30 days of average expenditures in available cash at the beginning of 2011, 2012 and 2013.

Table 2: Cash vs. Average Monthly Expenditures (Rounded to Nearest Dollar)

	2010	2011	2012	2013
Beginning Cash	$14,505,177	$6,786,258	$6,306,831	$6,333,991
Average Monthly Expenditures	$6,804,921	$6,819,910	$6,630,958	$6,702,683[a]
Variance	**$7,700,255**	**($33,652)**	**($324,128)**	**($368,692)**

[a] Calculated based on 2013 budgeted appropriations rather than actual expenditures

[6] If the County were to increase the real property tax levy by the $1.9 million appropriated fund balance in the 2013 budget, the County's real property tax levy would increase by more than 7 percent.

The decrease in cash was caused primarily by the operating deficits that occurred in 2010 and 2011. If the general fund realizes an operating deficit in 2013 (as planned[7] by the Board), cash will decrease further. Additionally, the Board did not consider the cash position of the general fund when they appropriated fund balance in the last four budgets. During the budget process, the Treasurer did not provide the Board with cash flow reports and the Board did not request this information.

Contingency Appropriation

A contingency appropriation may be added to the County budget to provide a cushion or safety net for unexpected events or when budget estimates prove unfavorable (e.g., when actual expenditures must exceed appropriations).[8] The County's general fund budgets included $200,000 in contingency appropriations in 2010 and 2011 and $150,000 in contingency appropriations in 2012 and 2013. These amounts represent one-fourth of 1 percent of total appropriations in 2010 and 2011 and less than one-fifth of 1 percent of total appropriations in 2012 and 2013, leaving the County with limited flexibility in the event of unforeseen circumstances that require additional funds. Furthermore, we reviewed the County's use of the contingency appropriation and found the 2012 contingency appropriation was exhausted in August 2012 and the 2013 contingency appropriation was exhausted on June 6, 2013.

Additionally, all four of the County's collective bargaining agreements have expired. According to County officials, the 2013 budget does not contain provisions for any potential increased costs associated with settling these agreements. By underfunding the contingency appropriation, the City's ability to pay any liabilities which may arise from contract negotiations in 2013 will be limited.

The County recently became self-insured for health insurance and, as a result, pays only for the cost of health insurance claims and related administrative costs rather than paying a premium equivalent[9] as it has done in the past. According to County officials, the cost of paying the claims directly has generally been lower than the cost of the premium equivalents and therefore the County decreased health insurance appropriations in the 2013 budget by nearly $1 million. We reviewed health insurance expenditures as of May 31, 2013, and found the 2013 appropriations appear reasonable based on the

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[7] A planned operating deficit occurs when the Board intentionally adopts a budget in which estimated revenues are less than appropriations, with the difference to be funded with appropriated fund balance.

[8] New York State statute sets the maximum appropriation for contingencies at 10 percent of the general fund budget (excluding debt service and judgments).

[9] The County participated in a health insurance trust and made contributions based on premium equivalents established by the trust.

amount expended at that point during the year. However, the cost of health insurance claims can be volatile so County officials should regularly monitor health insurance costs and be prepared to make any necessary adjustments.

Given the above contract negotiations, the volatility of health insurance expenditures, and current economic conditions, one-fifth of 1 percent of appropriations does not provide a sufficient safeguard against unforeseen events. Furthermore, because the contingency appropriation was exhausted during the first half of the fiscal year, any additional costs arising from contract negotiations or health insurance claims cannot be mitigated by the contingency appropriation.

While the intent of keeping the real property tax burden low is laudable, the continued reliance on fund balance to finance operations will eventually deplete fund balance to a point where the County may have no other options than to significantly increase taxes or cut services. Furthermore, decreased cash balances and the lack of an adequate contingency appropriation restrict the County's ability to react to external influences such as economic downturns and emergencies.[10]

Recommendations

1. The Board should establish written policies and procedures governing the budgeting process, which include the development of structurally balanced budgets and defining reasonable amounts of unexpended surplus funds that the County should maintain.

2. County officials should develop a comprehensive multiyear financial plan to establish long-term objectives for funding long-term needs and reduce reliance on the appropriation of fund balance.

3. The Board should closely monitor the County's use of unexpended surplus funds and ensure that action is taken, if necessary, to identify other funding sources that can be used if these moneys are no longer available to fund County operations.

4. The Treasurer should investigate taxes receivable to ensure only collectible amounts are reported and make adjustments to account for uncollectable taxes.

[10] Subsequent to our fieldwork (June/July 2013), parts of the County were significantly flooded. The County will incur costs as a result of this and it is not clear how much, if any, of those costs will be reimbursed by emergency management agencies and/or insurance.

5. The Board should develop and adopt budgets that include realistic estimates for revenues and expenditures and the appropriation of fund balance only in amounts that are available and necessary.

6. County officials should regularly monitor cash flow and use cash flow information as a part of the budget process.

7. The Board should evaluate the County's contingency accounts to ensure they are sufficient for unexpected events.

APPENDIX A

RESPONSE FROM LOCAL OFFICIALS

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

Montgomery County

Board of Supervisors
Office (518) 853-4304
Fax (518) 853-8220

20 Park St., PO Box 1500
Fonda, NY 12068-1500

September 30, 2013

[redacted]
NYS Office of the State Comptroller
Division of Local Government and School Accountability
One Broad Street Plaza
Glens Falls, NY 12801

Dear [redacted]:

Thank you for your time and efforts in regards to your audit of Montgomery County Financial Condition. Attached please find the response to your recommendations in regards to our audit.

Sincerely,

John W. Thayer, Chairman
Montgomery County Board of Supervisors

Attachment

JWT/car

www.co.montgomery.ny.us

Montgomery County

Board of Supervisors

Office (518) 853-4304

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20 Park St., PO Box 1500

Fonda, NY 12068-1500

MONTGOMERY COUNTY
FINANCIAL CONDITION

REPORT OF EXAMINATION
2013M-234

RECOMMENDATIONS

1. **The Board should establish written policies and procedures governing the budgeting process, which include the development of structurally balanced budgets and defining reasonable amounts of unexpended surplus funds that the County should maintain.**

   The Board will pursue the establishment of written policies and procedures governing the budget process that will include development of structurally balanced budgets. Also the Board will review the resolution that the County has for fund balance and adjust accordingly to establish an amount of unexpended fund balance the County should maintain. If these are not completed by the end of the year, the County Executive will be advised as to what the State is recommending.

2. **County Officials should develop a comprehensive multiyear financial plan to establish long-term objectives for funding long-term needs and reduce reliance on the appropriation of fund balance.**

   The development of a comprehensive multi-year financial plan will be an undertaking of the County Executive and the Board of Legislatures when the new form of government takes over next year.

3. **The Board should closely monitor the County's use of unexpended surplus funds and ensure that action is taken, if necessary, to identify other funding sources that can be used if these moneys are no longer available to fund County operations.**

   The Board will be forced to make some difficult decisions in some form of budgetary cuts if we continue to rely on fund balance for County operations. We will continue to pursue other funding sources, but our options are very limited.

Montgomery County

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MONTGOMERY COUNTY
FINANCIAL CONDITION

REPORT OF EXAMINATION
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RECOMMENDATIONS

4. **The Treasurer should investigate taxes receivable to ensure only collectible amounts are reported and make adjustments to account for uncollectable taxes.**

   The Treasurer will attempt to reconcile with the City of Amsterdam, if they are able to, to determine if the taxes receivable on the County books are collectible or not. For those that are determined not to be so, will be written off against the allowance for uncollectibles.

5. **The Board should develop and adopt budgets that include realistic estimates for revenues and expenditures and the appropriation of fund balance only in amounts that are available and necessary.**

   The Board will attempt to adopt budgets that include revenues and expenditures that are realistically estimated. This tends to be difficult with differing personalities and political pressures.

6. **County officials should regularly monitor cash flow and use cash flow information as a part of the budget process.**

   The Treasurer will work on developing a monthly cash flow report that can be reviewed and understood by members of the County board.

Montgomery County

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MONTGOMERY COUNTY
FINANCIAL CONDITION

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RECOMMENDATIONS

7. **The Board should evaluate the County's contingency accounts to ensure they are sufficient for unexpected events.**

   The Board has been reducing the amount of the contingency account in the budget over the past several years. This has been done due to decreasing revenues and increased operating expenses. It will be difficult to budget sufficient contingency funds with the state imposed tax cap and limited revenue sources.

Respectfully submitted,

John W. Thayer, Chairman
Montgomery County Board of Supervisors

APPENDIX B

AUDIT METHODOLOGY AND STANDARDS

The Office of the State Comptroller's Fiscal Stress Monitoring System evaluates local governments based on financial and environmental indicators. These indicators are calculated using a local government's annual update document[11] and information from the United States Census Bureau, New York State Department of Labor, and New York State Education Department, among other sources. The County has demonstrated signs of fiscal stress in several areas. Due in part to these fiscal stress indicators, we selected the County for audit.

Our overall goal was to assess the County's financial condition and identify areas where the County could realize efficiencies and protect assets from loss or misuse. To accomplish this, our initial assessment included a comprehensive review of the County's financial condition.

To achieve our financial condition objective and obtain valid audit evidence, we performed the following audit procedures:

- We reviewed the County's policies and procedures for developing and reporting information relevant to financial and budgeting activities. This included gaining information on the fiscal responsibilities of County officials.
- We interviewed County officials to determine what processes were in place and gain an understanding of the County's financial situation and budget.
- We reviewed and analyzed the Treasurer's financial records and reports for all funds, including balance sheets, budget reports, and statements of revenues and expenditures.
- We analyzed the County's overall fiscal health by reviewing fund balance trends, cash trends, and results of operations from 2010 to 2013.
- We analyzed 2013 operations as of May 31, 2013, to determine what potential impact 2013 operations would have on the County's financial condition. We also reviewed revenues and expenditures as of May 31, 2013, to determine whether it appeared that any revenues or expenditures would vary significantly from the 2013 budget.
- We interviewed officials to determine what economic or environmental factors could potentially affect the County in 2013 or ensuing years.
- We identified significant budgeted revenues and appropriations and analyzed them to assess their reasonableness by reviewing actual revenue and expenditure trends and interviewing officials.

[11] Required to be submitted annually by the County to the Office of the State Comptroller

- We analyzed the County's real property tax levy and tax overlay to assess the reasonableness of the levy and identify unreasonable trends in the levy.

- We analyzed the County's contingency appropriation by reviewing trends, comparing it to total appropriations, and reviewing the use of the contingency appropriation.

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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