

OFFICE OF THE COMPTROLLER

ULSTER COUNTY, NEW YORK

QUARTERLY REPORT

Third Quarter

2011

November 17 2011

2011 – 00X



ELLIOTT AUERBACH – COMPTROLLER

The mission of the Ulster County Comptroller's Office is to serve as an independent agency of the people and to protect the public by monitoring County government and to assess and report on the degree to which its operation is economical, efficient and its financial condition sound.

Quarterly Report: Third Quarter 2011

BACKGROUND

The Ulster County Charter and Administrative Code requires the Comptroller to submit at *least quarter-annually* a report on *the financial condition of the County and economy, efficiency, and effectiveness with which the County government or any of its departments, agencies or programs is managed.*

Financial Condition is defined as the county's ability to balance revenues and expenditures while providing continuous service. These quarterly reports compare data over a five year period in an effort to track significant trends.

Reporting on the financial condition of the County requires that we monitor and evaluate the fiscal solvency and integrity of County government finances. We look closely for signs of stress in the fiscal condition of the County using indicators such as:

- **Revenue Status**
 - a. Total & by Fund
 - b. Property Tax Collections
 - c. Sales Tax Collections
 - d. Major Intergovernmental Transfers (Medicaid)
- **Expenditure Status**
 - a. Total & by Fund
 - b. Major Recurring Expenses (Salaries & Fringe)
- **Cash Flow**
- **Departmental Focus**

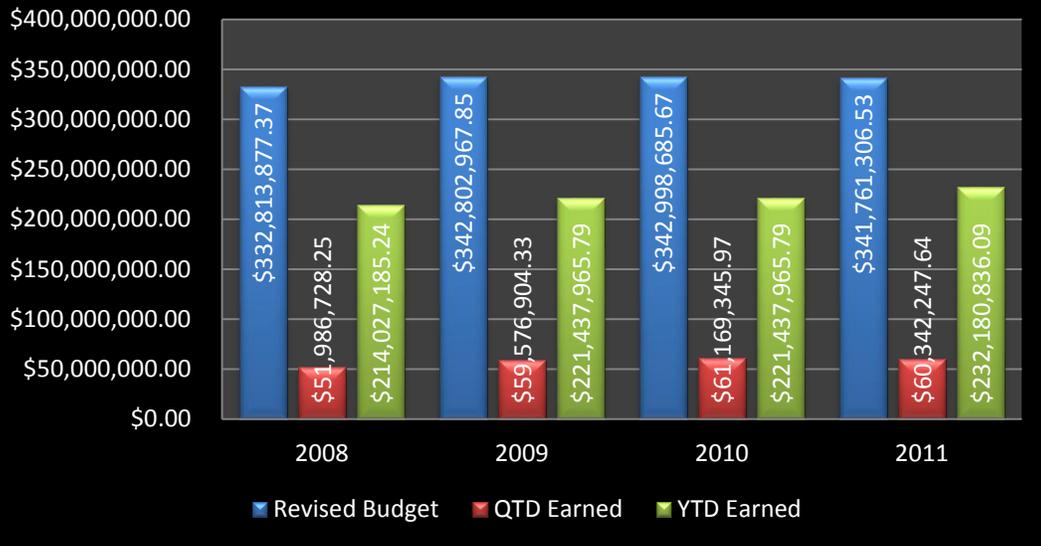
NOTE TO CITIZEN READERS: Public finance management is complex and diverse. No single monitoring report will provide complete insight into the fiscal condition of an entity. This report attempts to make understandable some basics of monitoring fiscal health. We do not intend to over simplify these matters, but we do intend to empower the reader with a fundamental understanding of fiscal condition indicators. We welcome your feedback on what more we can share or how we might make it more useful.

RESEARCH CONSTRAINTS

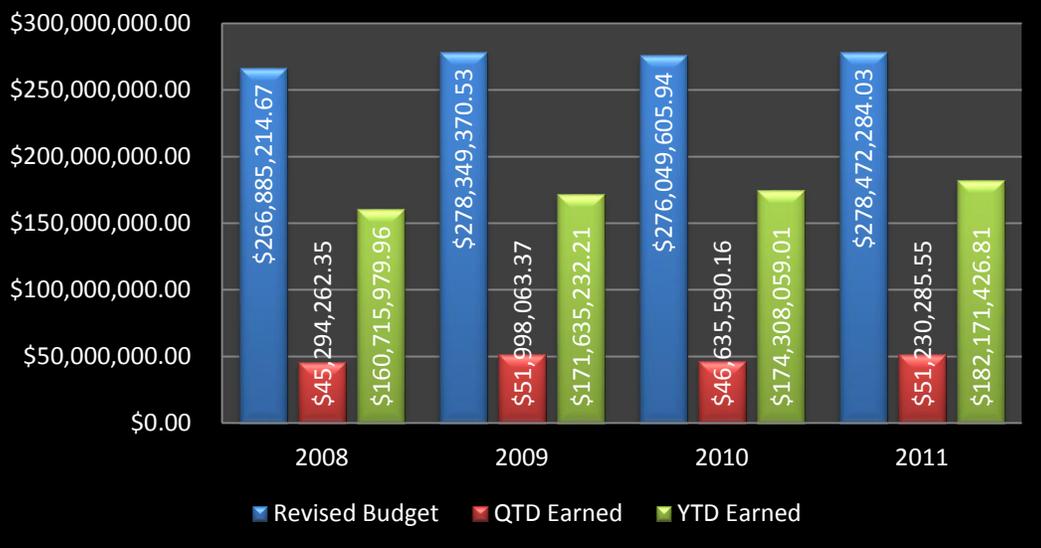
- The County's budget and financial data is managed using a long out-dated system known as H.T.E. It is inadequate and inappropriate to the task of managing over \$300 million in public funds. The system does not produce essential data in a reliable format and, as a result, misinformation has unintentionally been disseminated to the public.
- At the request of the county comptroller, the county executive included a new financial management system in the 2011 Capital Budget Plan. With the adoption of new financial management software, the county has a once in a decade opportunity to redesign the budget document. In 2010, the Comptroller recommended that the development of specific proposals for the performance requirements for this software be the responsibility an advisory task force that includes all the major stakeholders involved in preparing and using the county budget. To date, the new financial system has not been purchased and a task force has not been formed.
- In 2010, our office commissioned a report on the Ulster County budget, "A Better Budget for Ulster County." The report recommended, in part, that program or performance-based budgeting be adopted in order better monitor the economy, efficiency, and effectiveness of the county's various departments. No action has been taken.
- Cash Flow Reports have not been available since November 2009.

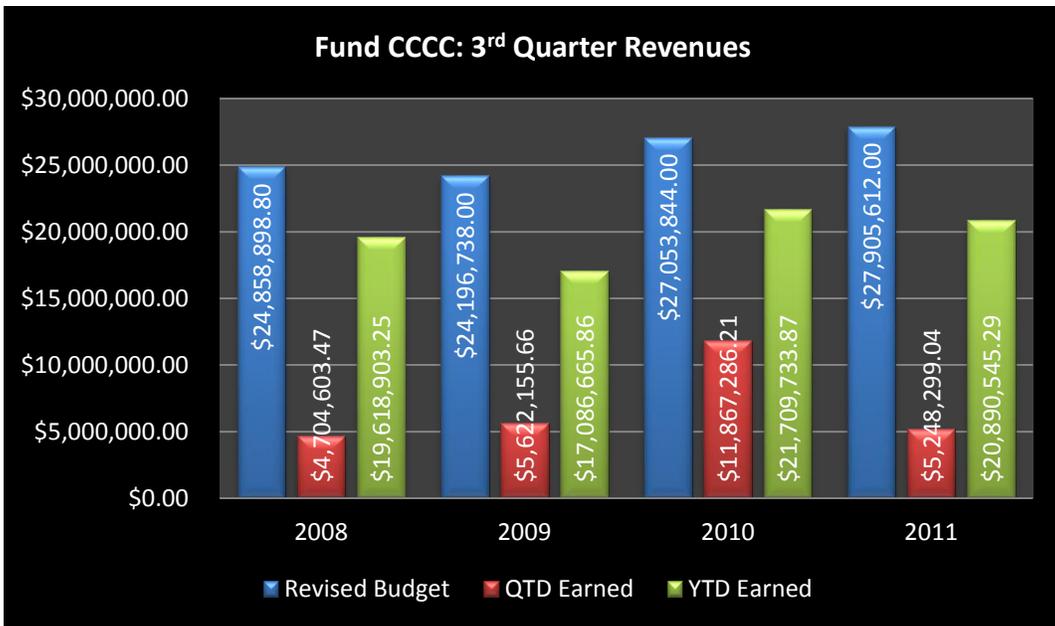
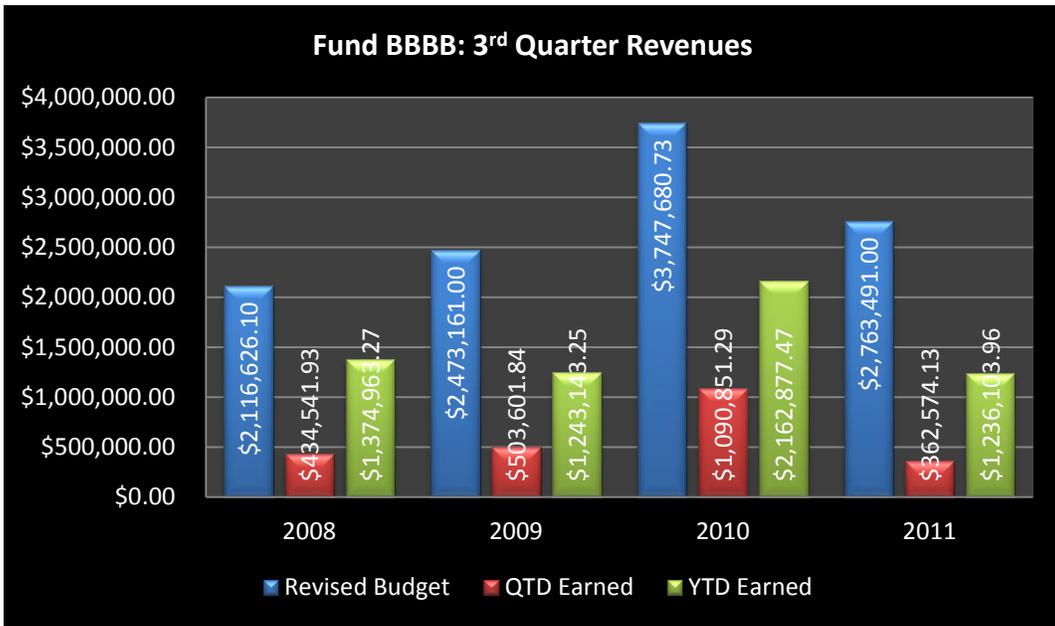
PART ONE
REVENUE STATUS

Total All Funds: 3rd Quarter Revenues

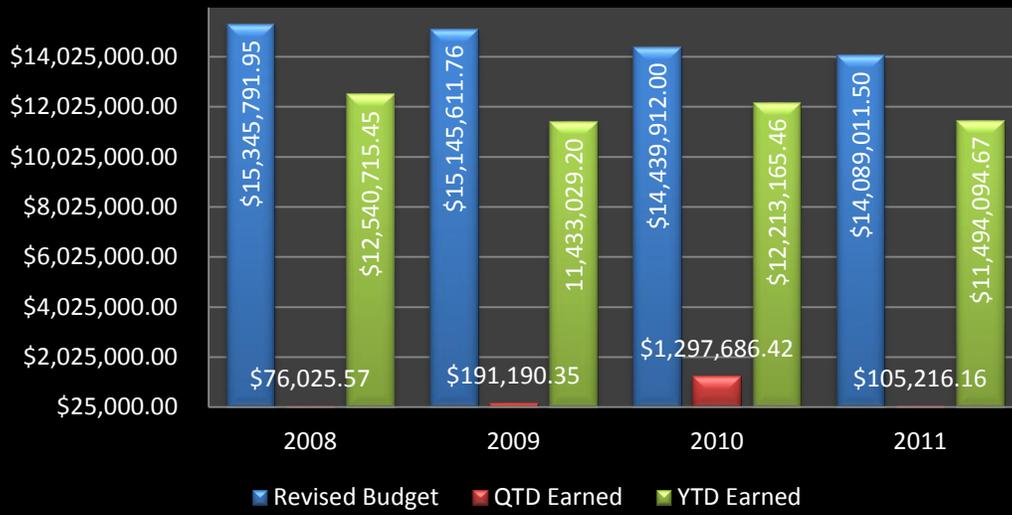


Fund AAAA: 3rd Quarter Revenues

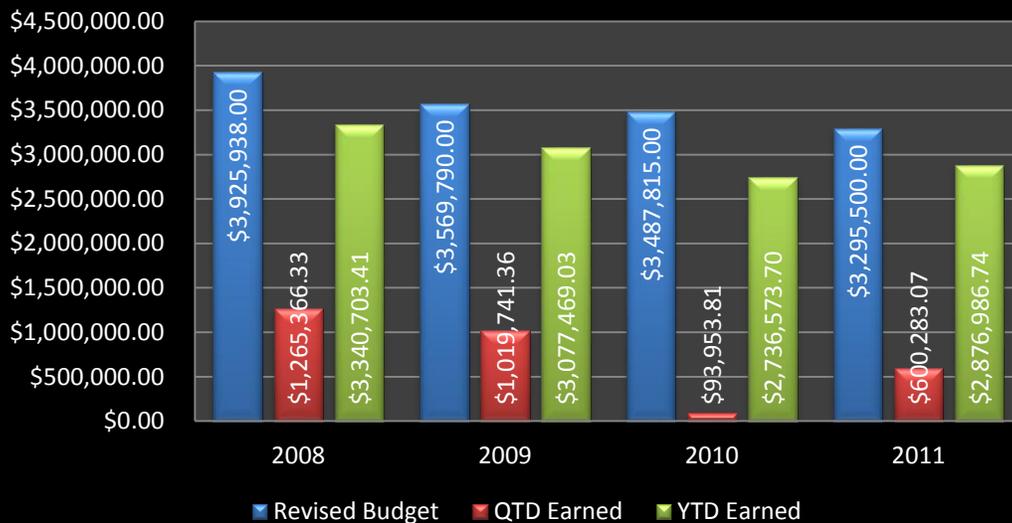


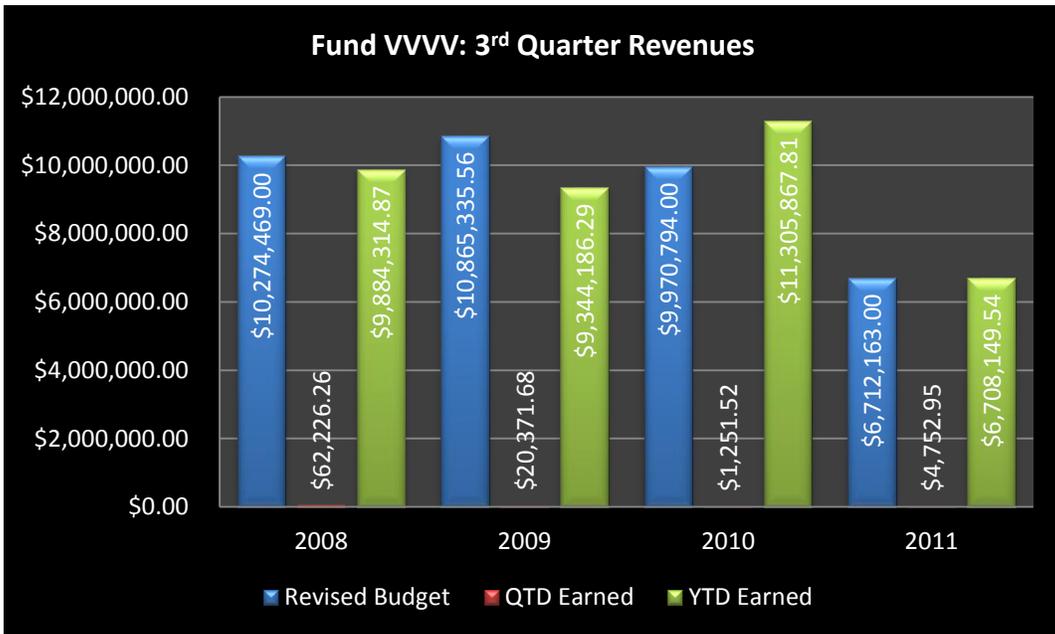
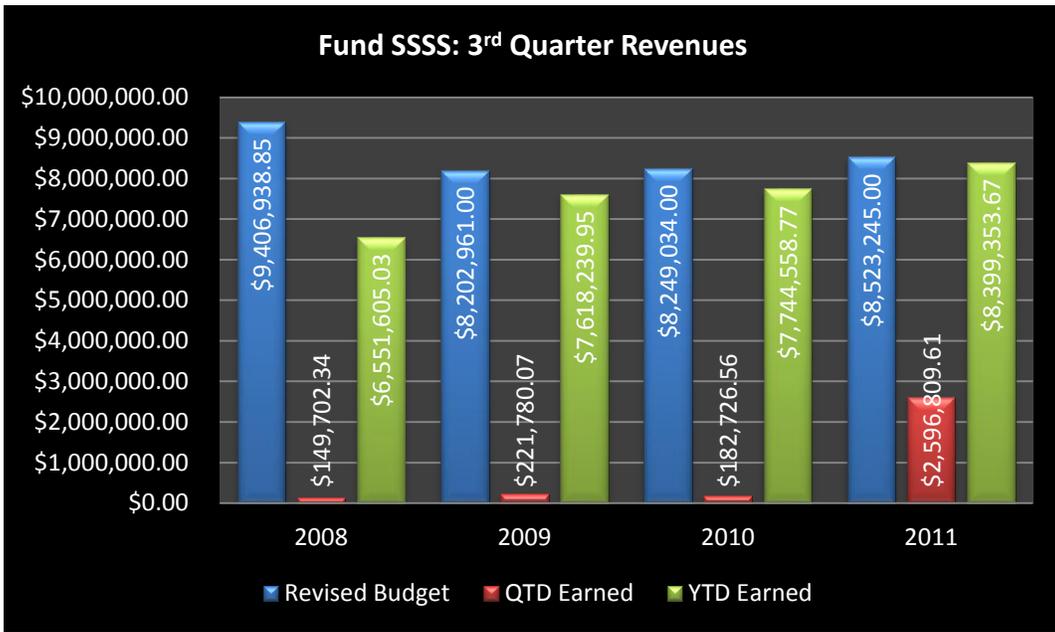


Fund DDDD: 3rd Quarter Revenues

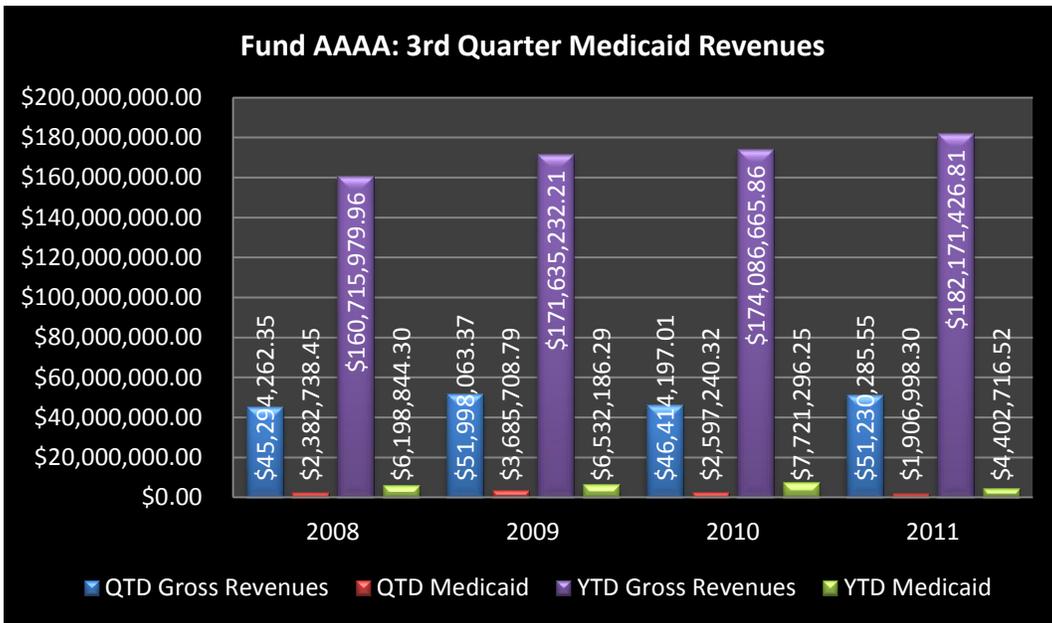
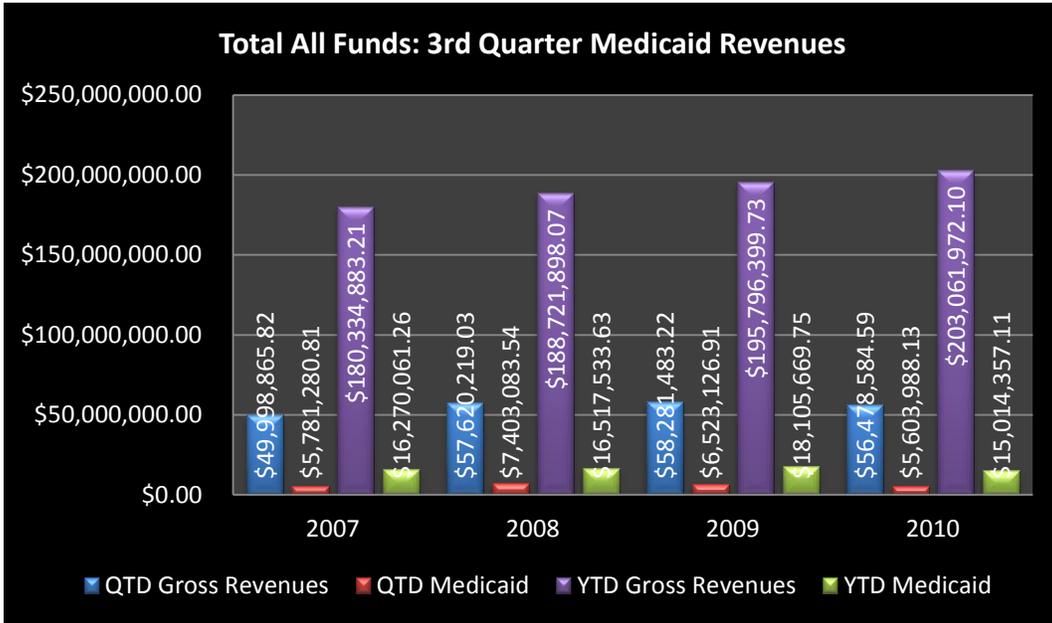


Fund EEEE: 3rd Quarter Revenues

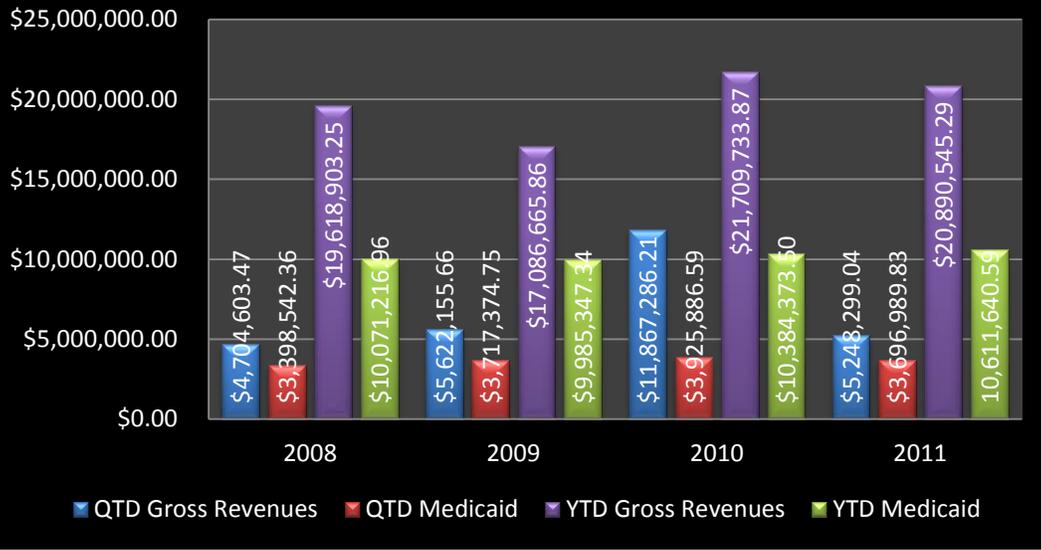




MAJOR INTERGOVERNMENTAL TRANSFERS: MEDICAID REVENUES

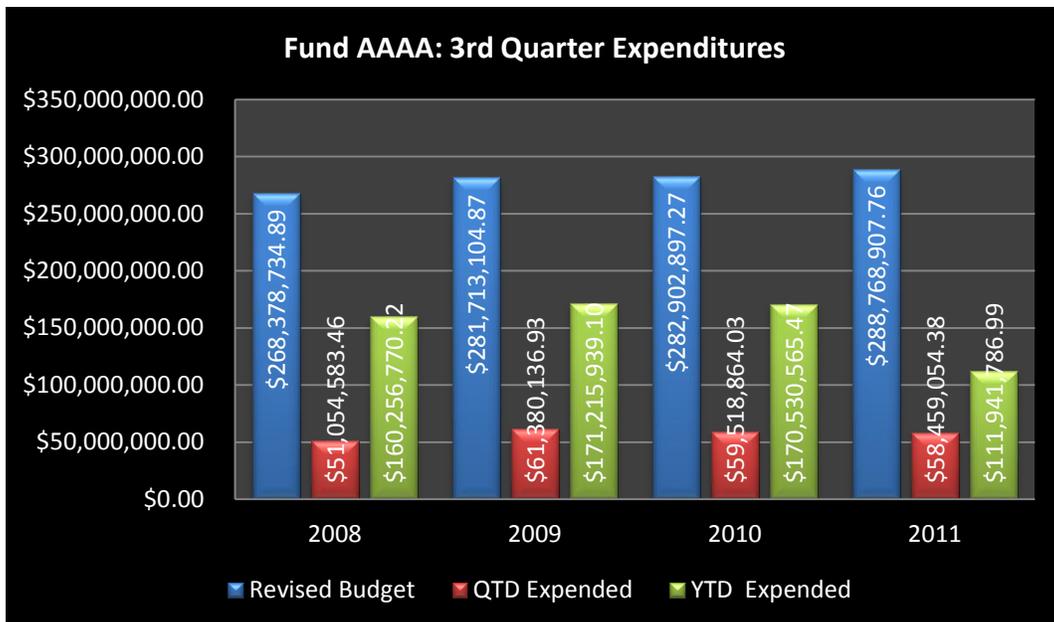
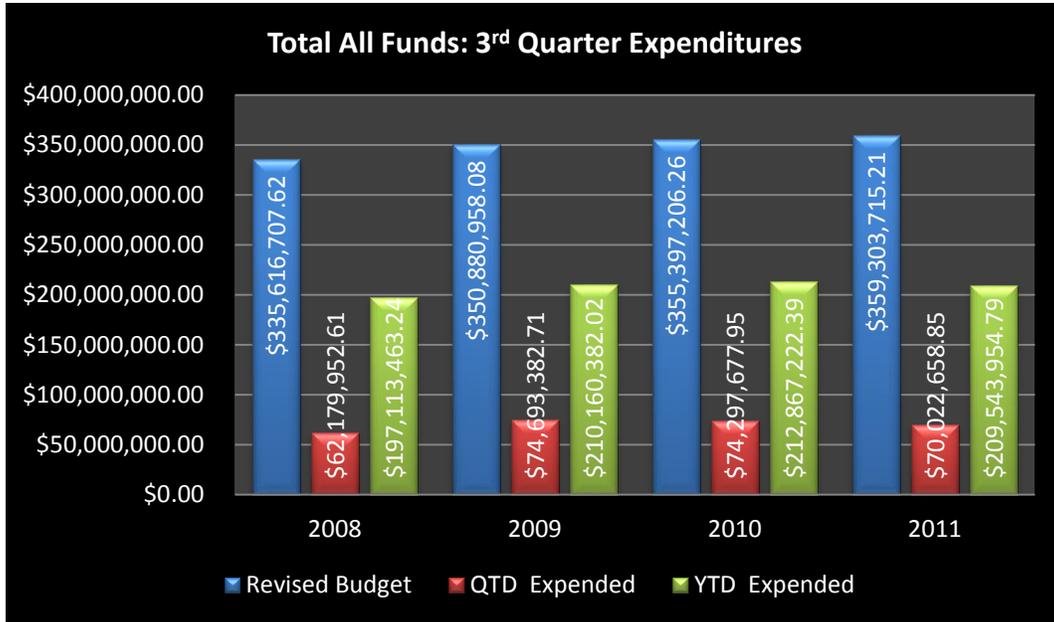


Fund CCCC: 3rd Quarter Medicaid Revenues

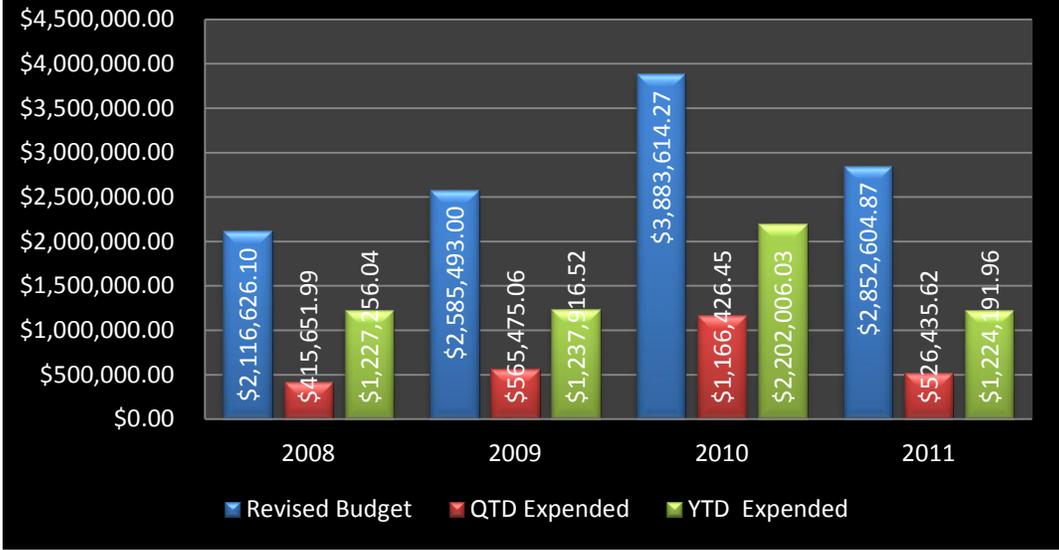


PART TWO

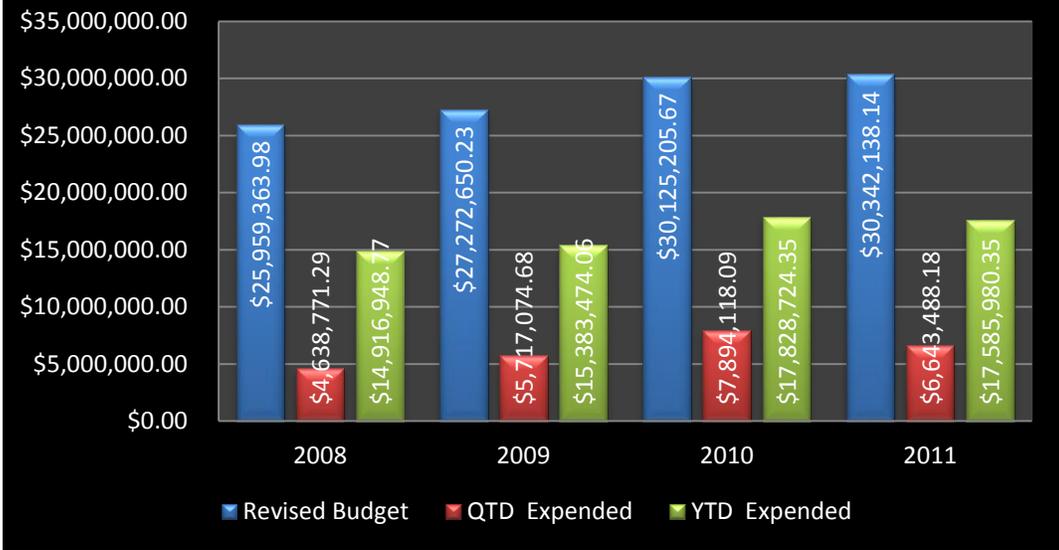
EXPENDITURE STATUS



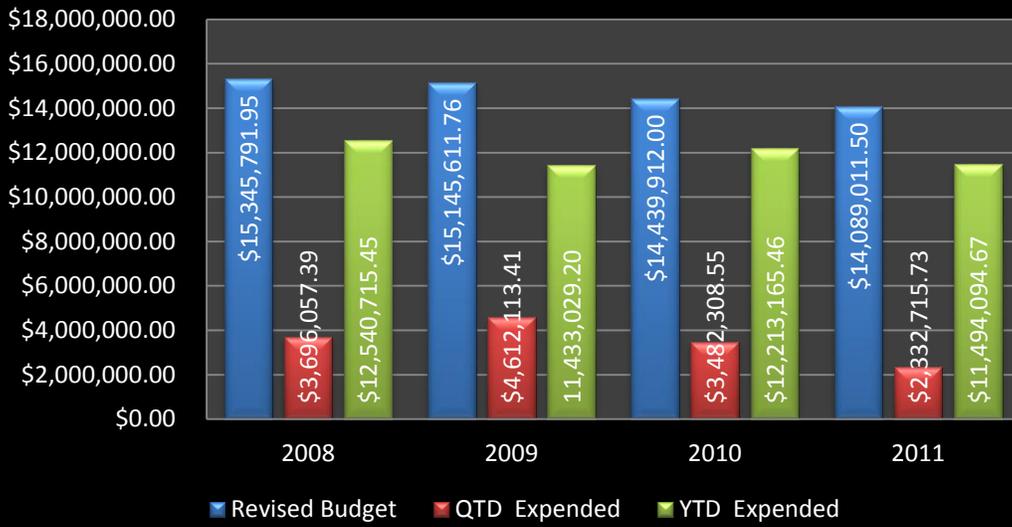
Fund BBBB: 3rd Quarter Expenditures



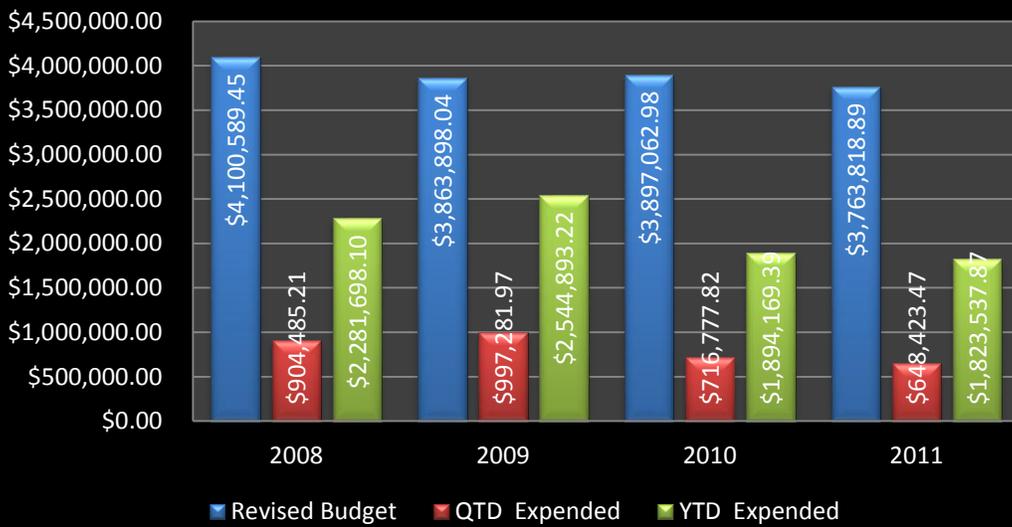
Fund CCCC: 3rd Quarter Expenditures

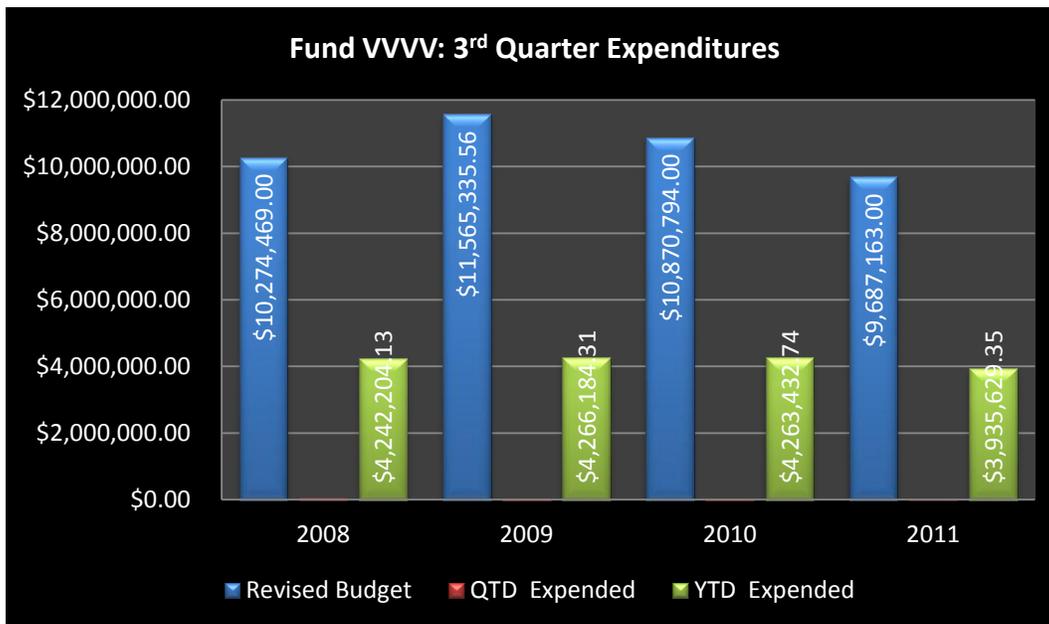
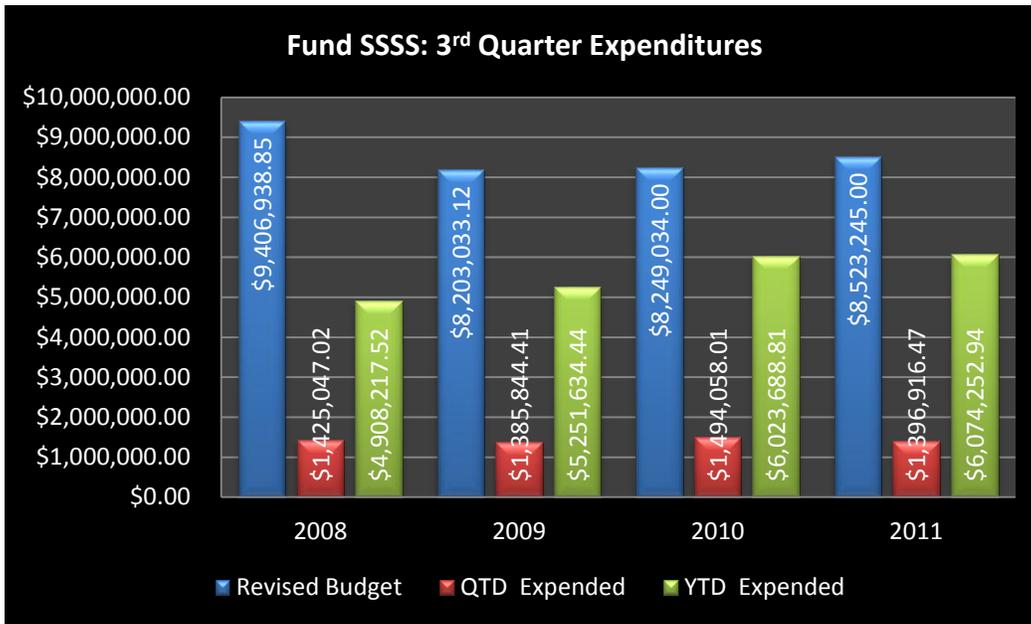


Fund DDDD: 3rd Quarter Expenditures

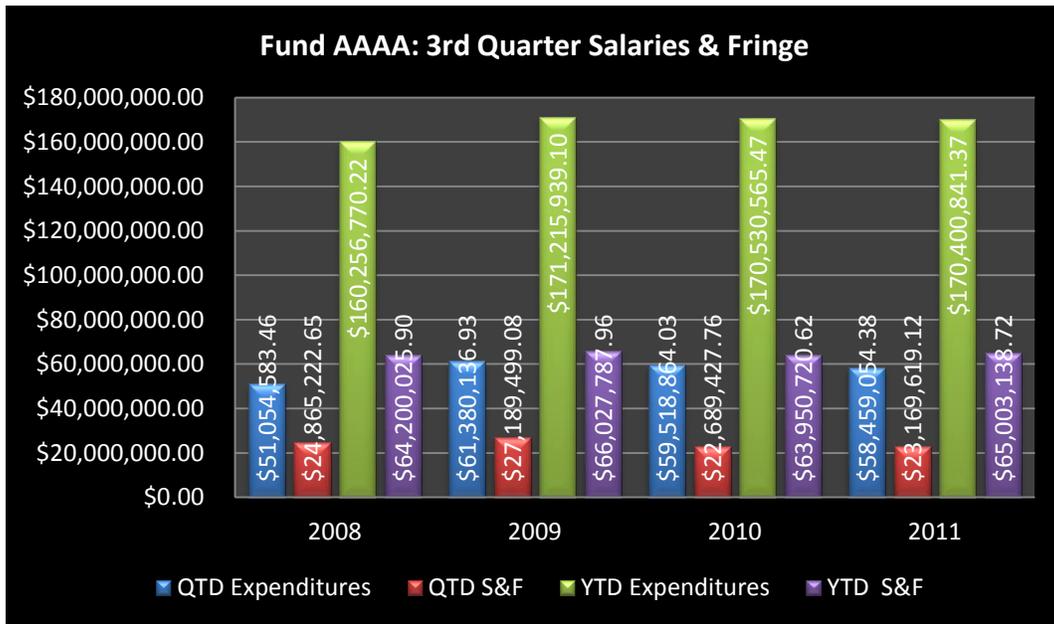
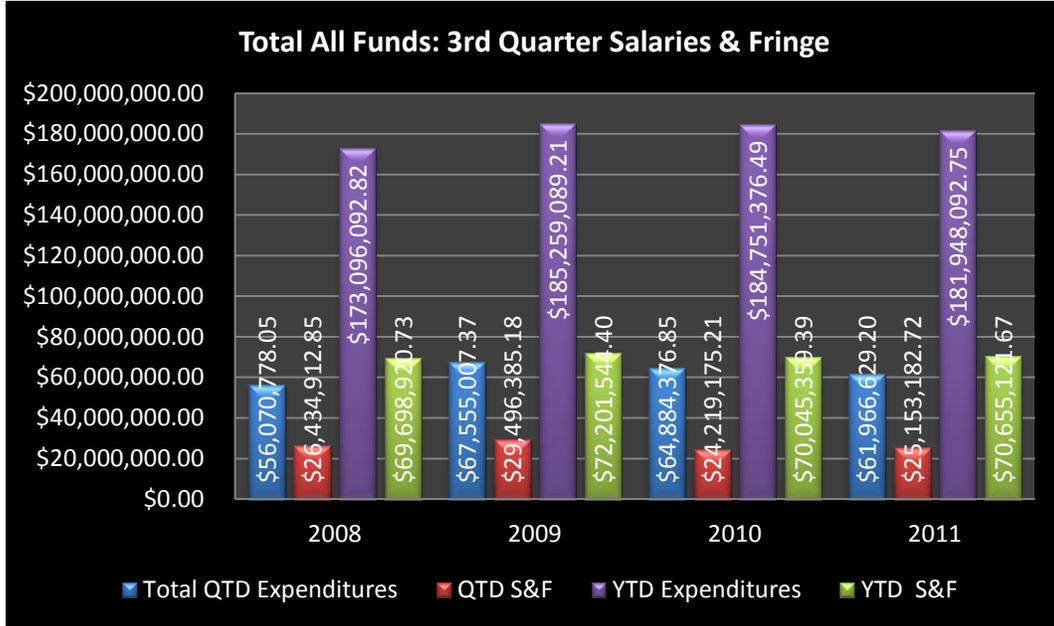


Fund EEEE: 3rd Quarter Expenditures

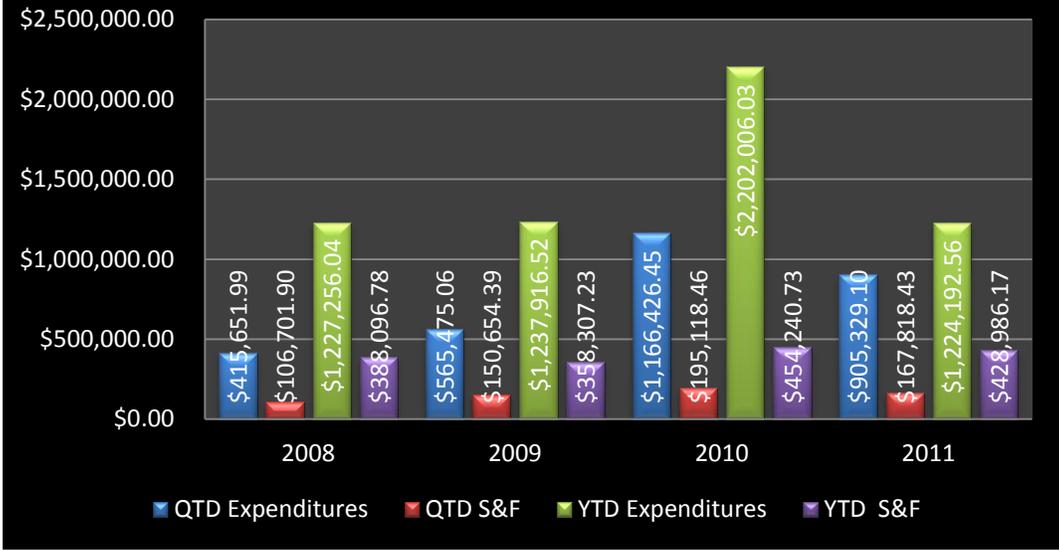




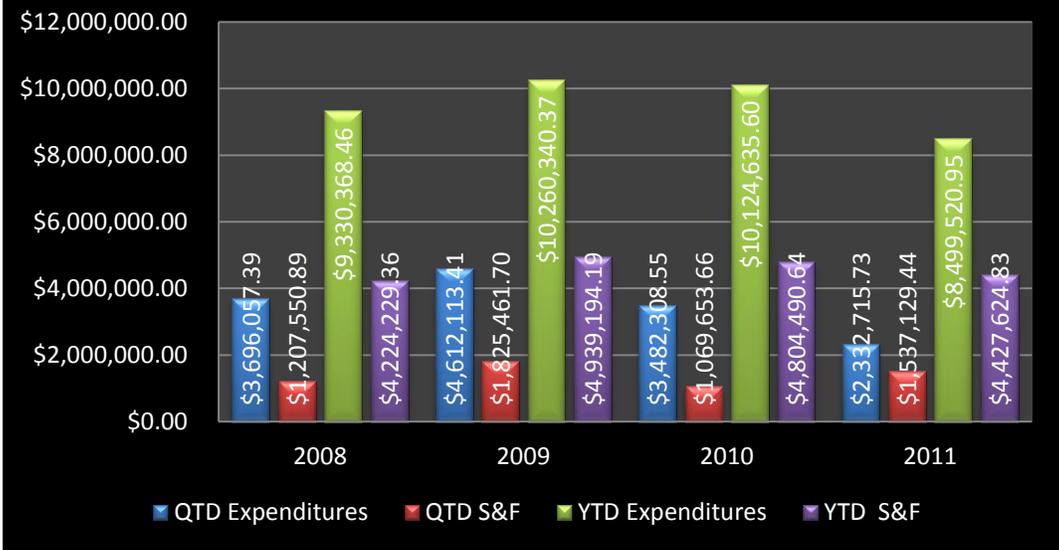
MAJOR RECURRING EXPENSES



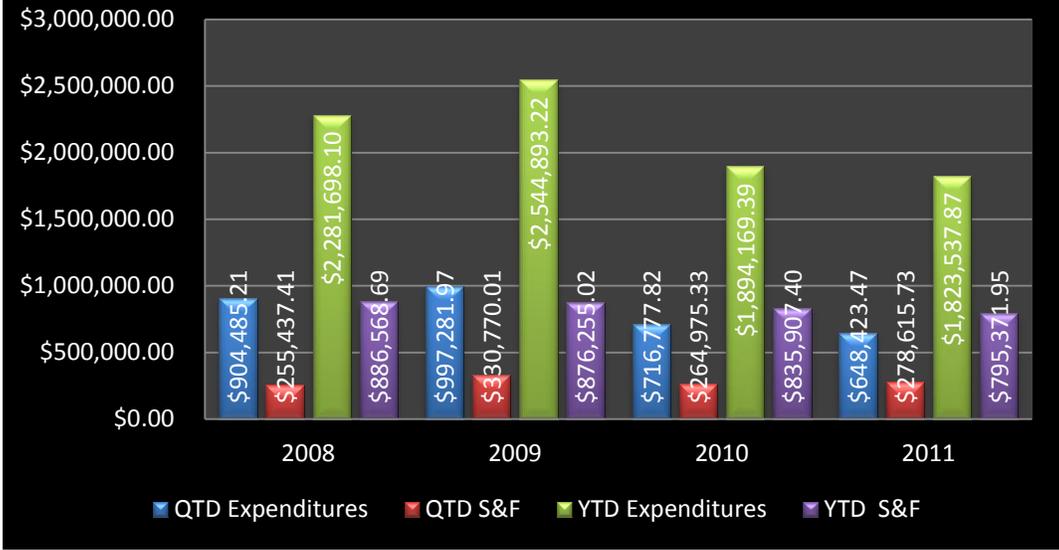
Fund BBBB: 3rd Quarter Salaries & Fringe



Fund DDDD: 3rd Quarter Salaries & Fringe



Fund EEEE: 3rd Quarter Salaries & Fringe



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- Cash Flow Reports have not been available since November 2009.

Significant Findings

REVENUES

Anticipated third quarter General Fund revised budget revenues increased \$11.4 million or 3.4% between 2007 and 2010. The relative stability of the four-year trend is a **positive** finding.

A 6.7 percentage point drop in third QTD and a 7.3 percentage point drop in third quarter YTD sales tax revenues between 2008 and 2009 reflect the slumping economy. Third QTD and YTD revenues rose substantially in 2010, suggesting a strengthening economy; a **positive** trend.

EXPENDITURES

Third QTD and YTD total expenditures show a slight downward trend across the four year period, a **positive** finding.

The stable third quarter General Fund expenditure pattern is a **positive** finding.

Third Quarter County Road budget estimates were revised downward by \$1.3 million between 2007 and 2010. Lower spending in 2009 and 2010 reflects the austerity of more recent years. Strong management effort was required to avoid increases; a **positive** finding.

Third QTD County Road Fund expenditures fell from a high of \$2.5 million to lows of \$717K in 2009 and \$648K in 2010. The declines in 2009 and 2010 reflect the austerity of recent times. Strong management effort was required to avoid increases; a **positive** finding.

YTD third quarter salaries and fringe are fairly stable, averaging \$71 million for each third quarter of the study period; QTD salaries and fringe average \$26 million. This stability, despite contractual obligations reflects the cost-cutting measures of recent times, a **positive** trend.

General Fund third quarter salaries and fringe averaged a consistent \$24.5 million for the quarter between 2007 and 2010, a **positive** finding.

The Road Machinery Fund's YTD third quarter expenditures dropped \$400K between 2007 and 2010 while YTD salaries and fringe fell from a high of \$876K in 2008 to a low of \$ 795K in 2010. Strong management effort was required to avoid increases; a **positive** finding.

Fiscal Condition Report: Revenues

FISCAL CONDITION INDICATOR #1: REVENUE STATUS

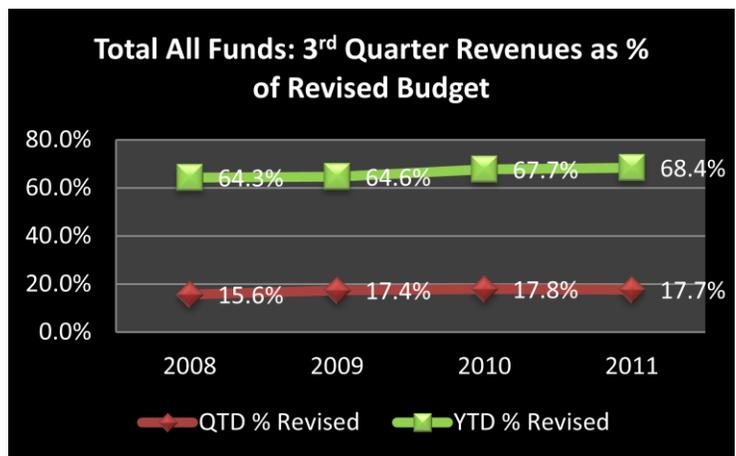
WHERE WE LOOK: Budget Status Report

WHAT THE REPORT TELLS: The budget status report compares the revenue anticipated in the county budget against revenues actually received at a fixed point in time. It provides an accounting of how budget estimates compare to actual activity to ensure that the county does not spend more than it receives in revenue. It also provides a sense of the County's capacity to budget accurately, to achieve spending discipline through administration of the budget, and to generally control finances during the course of the year. These reports are voluminous so only summary data is provided here.

HOW WE EVALUATE: We compare actual quarterly (QTD) and year-to-date (YTD) revenues with revised budget estimates and calculate the percentage of revised budget QTD and YTD revenues received for the quarter. Year to year patterns should be similar. If they are not, an explanation should be sought. Budgeted and actual figures can be found in **Appendix A: Revenues**.

TOTAL OF ALL FUNDS

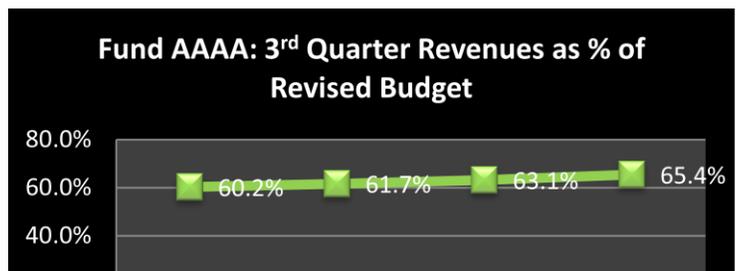
Total of all funds represents the sum of revenues received by Fund AAAA (The General Fund), Fund BBBB (Community Development Fund), Fund CCCC (Golden Hill Health Care Center), Fund DDDD (County Highway), Fund EEEE (County Road Machinery), Fund SSSS (Workman's Comp) and Fund VVVV (Debt Service).



Third quarter total budgeted revenues remained static in 2007 and 2008 but revised downward slightly in 2009 (down \$12K) and up in 2010 (\$1.2 Million) because of revision in the General Fund and Community Development Fund budgets. The county has averaged \$58.4 million in revenues for each third quarter since 2007 (about 17.1% of anticipated revenues).

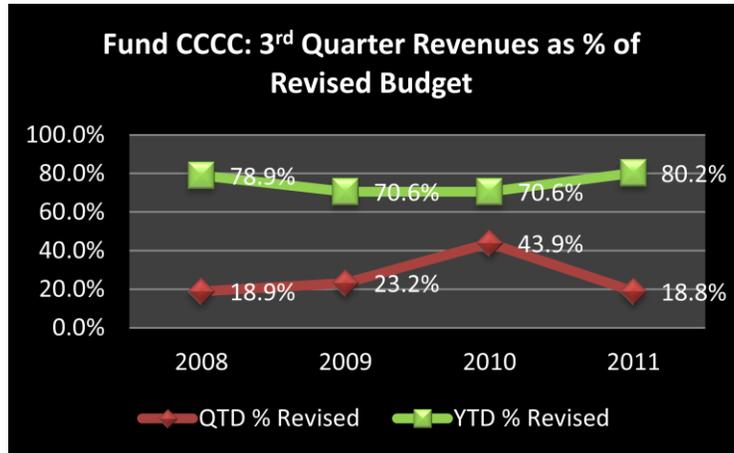
FUND AAAA: THE GENERAL FUND

Fund AAAA is the General Operating Fund of the County. It is the most liquid of all county funds.



FUND CCCC: GOLDEN HILL HEALTHCARE CENTER

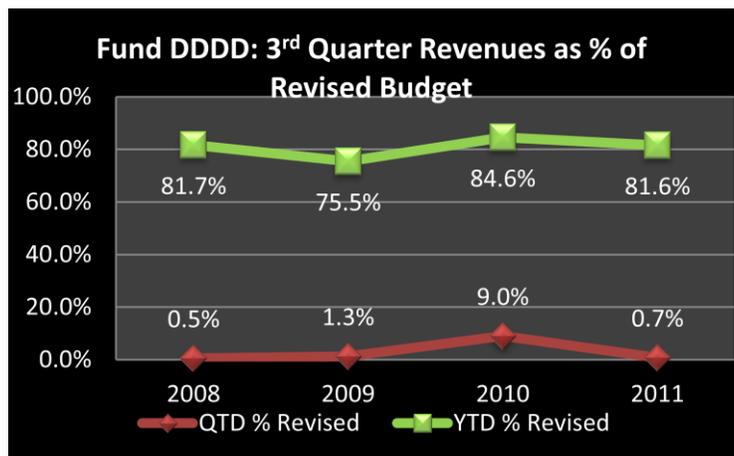
Golden Hill Healthcare Center is a county-owned long-term care facility. Its fund (CCCC) is an enterprise fund or a fund that, unlike the general or special revenue funds, operates in a manner that is closest to that of private sector businesses.



Golden Hill revenues are derived from Medicare and Medicaid, private insurance and patient fees. Revised budget projections have increased \$3 million since 2007. A \$4.7 million increase in revised budget estimates in 2009 results from the introduction of a \$4.7 million intergovernmental transfer in the later year that was not present in 2007 and 2008. An intergovernmental transfer of \$4.5 million was also budgeted in 2010. The high in 2009 QTD revenues is attributable to greater third quarter receipts of Medicare Part A (up about \$600K from 2008 and \$400K over 2010) and Medicaid (up \$400K from 2008). The 2010 YTD high includes a \$1.2 million interfund transfer not present in 2009.

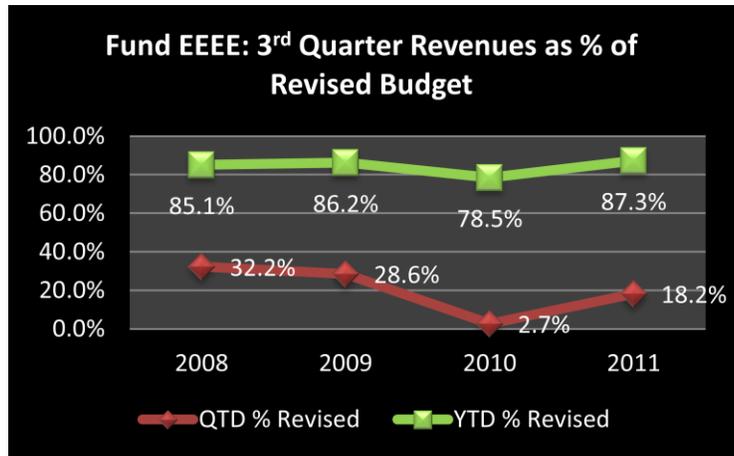
FUND DDDD: COUNTY ROAD

Fund DDDD tracks the budget of county road and bridge maintenance, permanent improvements, and snow removal.



The County Road Fund’s third quarter budget estimates were revised downward, nominally, in 2009 (down \$46K and upward \$158K in 2010). Four-year budget revenues averaged \$14.7 million with decrease of about \$1.7 million by 2010, reflecting cost-cutting measures in a flagging economy. Meeting mandated costs requires disproportionate cutting in discretionary areas, like this one. The high in 2009 QTD and YTD revenues is because of the receipt of \$766K in state consolidated highway aid for permanent improvements. The low in 2008 YTD revenues is the result of a \$210K interfund transfer that was budgeted but not received by the third quarter.

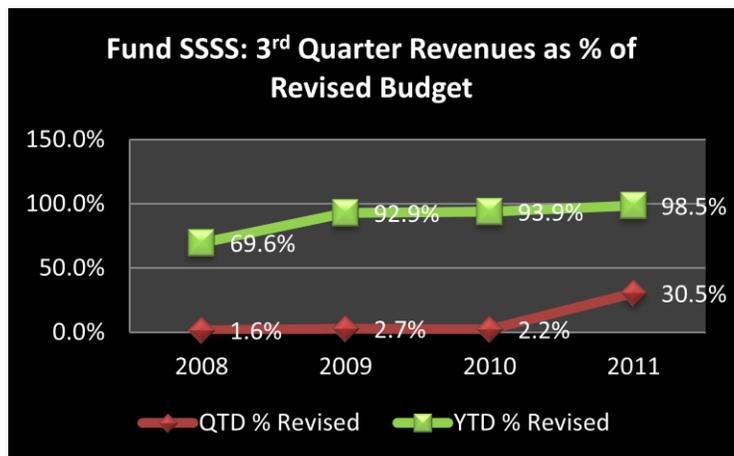
FUND EEEE: ROAD MACHINERY



The Road Machinery Fund’s third quarter revised budget projections remained static after second quarter revisions. Revised budget estimates fell \$600K between 2007 and 2010. The low in 2009 QTD and YTD revenues can be accounted for by interfund revenues that were budgeted but not received by the third quarter. These revenues are present in other years.

FUND SSSS: WORKERS’ COMPENSATION POOL

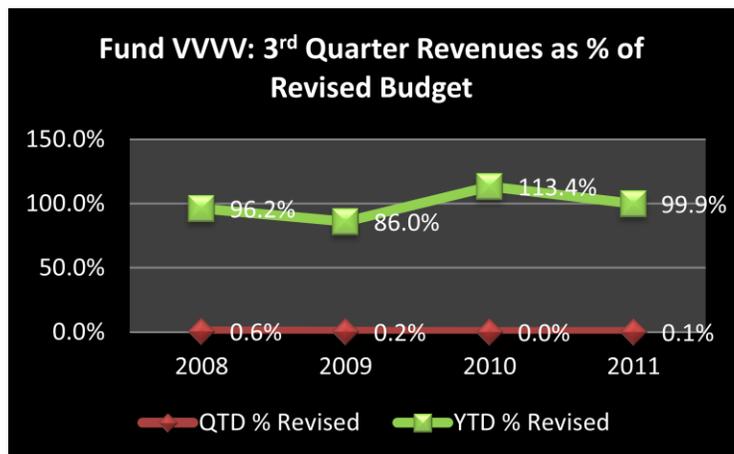
Fund SSSS is a self-insurance plan for workers’ comp. claims. Like Fund CCCC (Golden Hill), Fund SSSS is an enterprise fund.



The Workers’ Compensation Pool’s third quarter receipts averaged \$201K between 2007 and 2009. In 2010, QTD receipts were \$2.6 million, accounting for the high in that year. Higher third quarter receipt of participants assessments explains the high in 2010. The low in 2007 YTD revenues is the result of lower refunds from prior year expenditures and lower interest and earnings from that of other years.

FUND VVVV: DEBT SERVICE

Fund VVVV tracks debt principal and interest on county government borrowing, or serial bonds, to finance major projects.



The Debt Service Fund's third quarter revised budget estimates remained static throughout the period. Because repayment of debt is a priority claim on the county, this money is set aside at the outset of the fiscal year. Subsequent QTD revenues therefore decline accordingly, averaging .45%. Actual 2009 third QTD were only \$1,251.

The spike in YTD revenues in 2009 is because of \$1.73 million in litigation settlement proceeds not present in the other years. Identify nature of lawsuit.

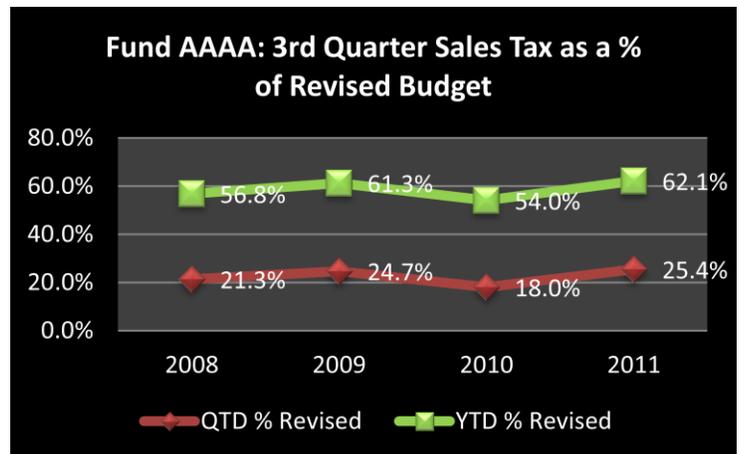
FISCAL CONDITION INDICATOR #2: OWN SOURCE REVENUES

WHERE WE LOOK: Budget Status Report

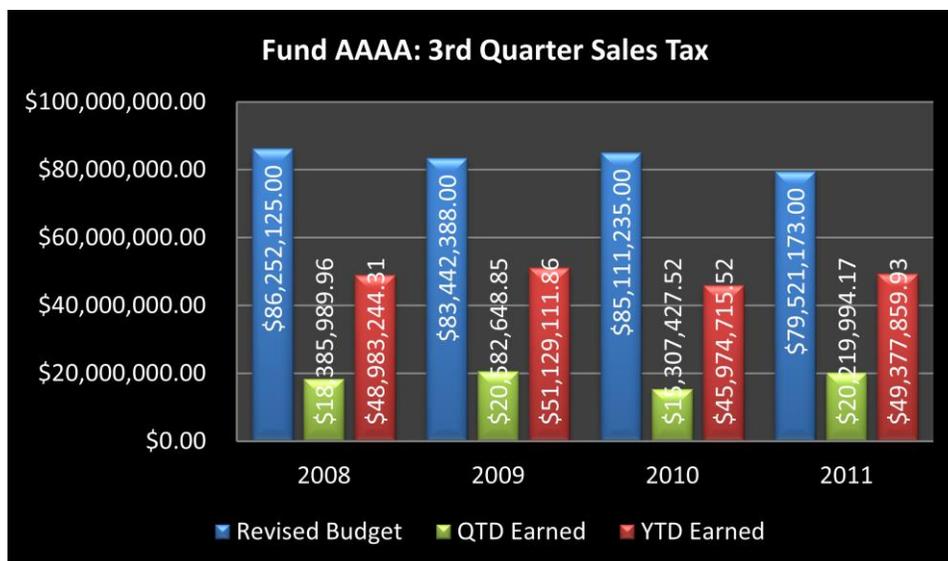
Sales and property tax are the county's primary discretionary revenue sources. Sales tax is appropriated to Fund AAAA (the General Fund). Property tax appears in the first quarter report.

SALES TAX

NOTE TO THE READER: This report is not the most reliable for sales tax analysis due to the lag time between New York State's notification and receipt of actual payments.



The 6.7 percentage point drop in third QTD and a 7.3 percentage drop in third quarter YTD sales tax revenues between 2008 and 2009 reflect the slumping economy. As a result, budget estimates were revised downward by \$5.6 million in 2010, about a 6% decrease. Third QTD and YTD revenues rose substantially in 2010, suggesting a strengthening economy.

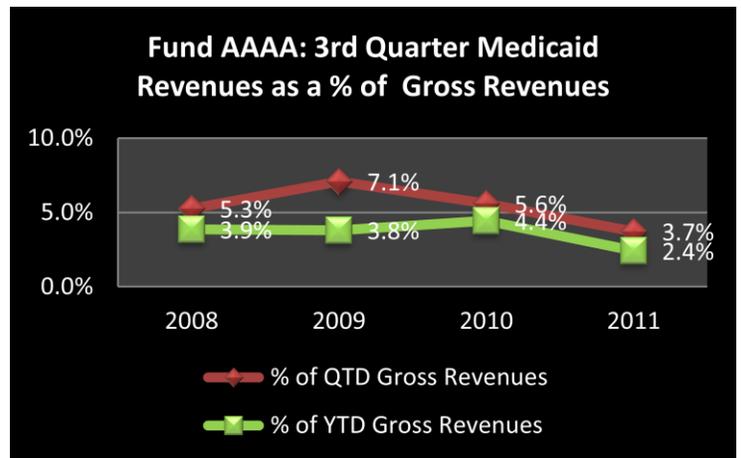
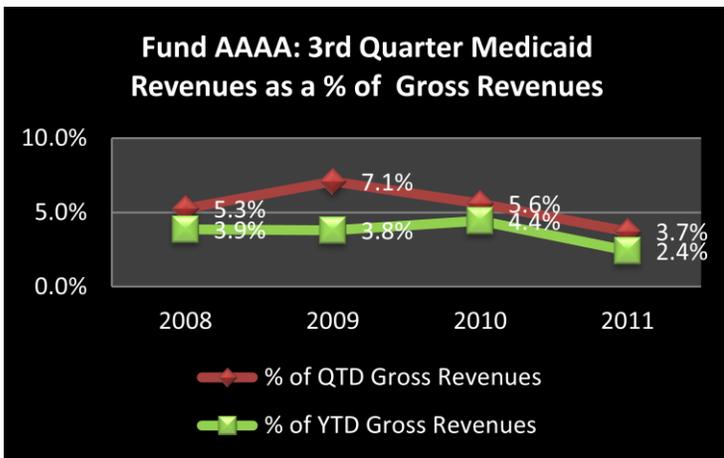


FISCAL CONDITION INDICATOR #3: MAJOR INTERGOVERNMENTAL TRANSFERS (MEDICAID)

WHERE WE LOOK: Budget Status Report

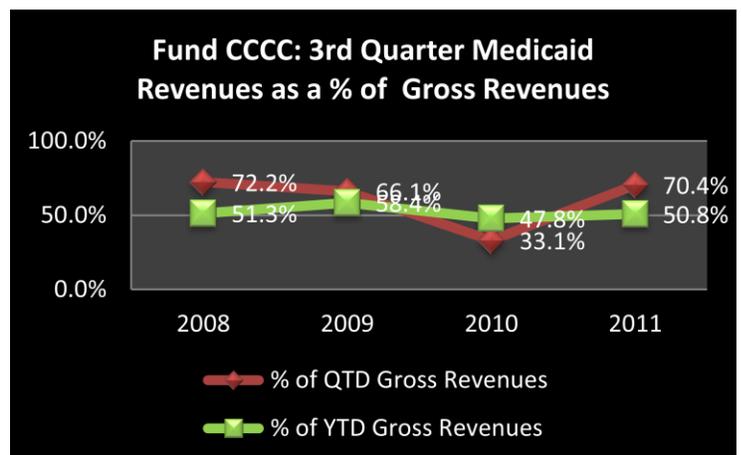
Much state and federal aid comes to Ulster County to deliver mandated programs. Often a requirement for a county share in financing these programs actually drives (rather than displaces) spending from local sources. A reduction in federal or state aid may be paralleled by reduced spending.

The purpose of this indicator is to identify trends in state and federal Medicaid revenues by comparing these to gross revenues. An increasing ratio over time is negative; it means that changes in state or federal policies could adversely affect the county, by making additional demands upon own source revenue streams. Medicaid revenues are found in Funds AAAA (General Fund) and CCCC (Golden Hill). Fund AAAA Medicaid revenues are allocated to Social Services and Public Health.



Total third quarter Medicaid revenues dropped 1.7 percentage points (QTD) and 2.4 percentage points (YTD) between 2007 and 2010, the result of a 10% increase in third QTD revenues and an 11% increase in YTD revenues against a fairly stable revenue stream. The high in 2008 total QTD Medicaid revenues is the result of \$389K in state and federal medical assistance in the General Fund that was reduced to \$169K in 2009 and \$105K in 2010.

Golden Hill received an average of \$3.7 million in third QTD Medicaid revenues between 2007 and 2010, or an average of 59% of quarterly revenues. The low in 2009 is the result of a \$4.7 million intergovernmental transfer (Medicare) that increased gross revenues while QTD Medicaid revenues remained static.



Fiscal Condition Report: Expenditures

FISCAL CONDITION INDICATOR #4: EXPENDITURE STATUS

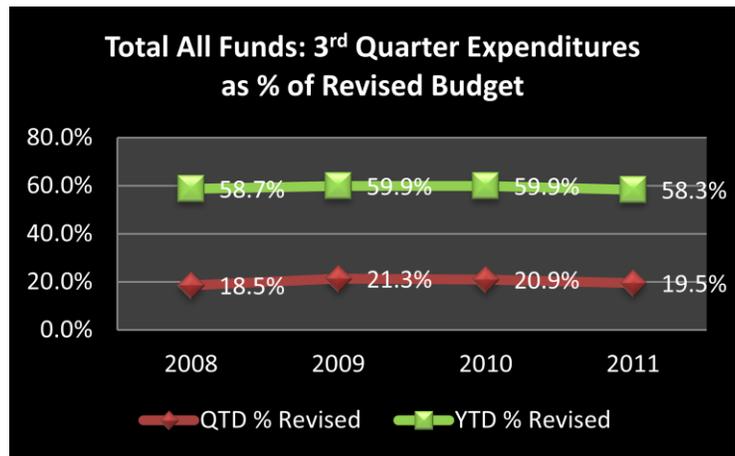
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WHAT THE REPORT TELLS: The budget status report compares the County’s budget against actual expenditures and encumbrances incurred at a fixed point in time. It provides an accounting of how budget estimates compare to actual activity to ensure that the County does not overspend. It also provides a sense of the County’s capacity to budget accurately, its ability to enforce the budget, and to control finances during the course of the year. Budget status reports are voluminous so summary data only is provided in this report.

HOW WE EVALUATE: We compare actual quarterly (QTD) and year-to-date (YTD) expenditures with revised budget estimates and calculate the percentage of revised budget to QTD and YTD revenues expended for the quarter. Expenditures should follow consistent year to year patterns. Departure from these patterns requires explanation, or may flag the need for intervention. Future expenditure projections should be adjusted accordingly if there is a gap between actual and projected expenses. Budgeted and actual figures may be found in **Appendix B: Expenditures**.

TOTAL OF ALL FUNDS

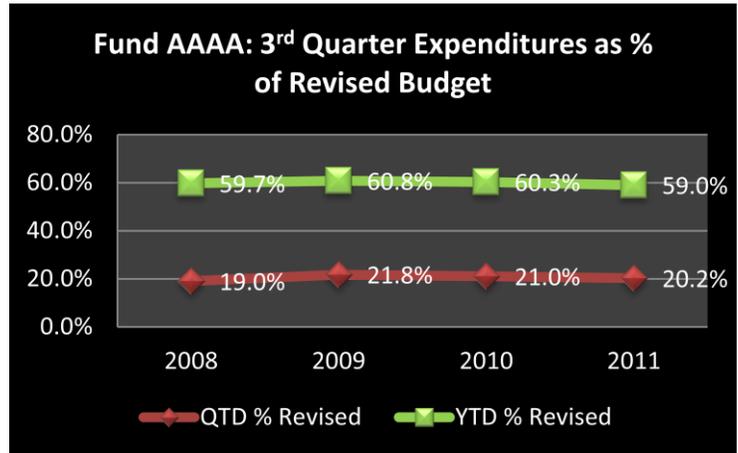
Total of all funds represents the sum of expenditures by Fund AAAA (The General Fund), Fund BBBB (Community Development Fund), Fund CCCC (Golden Hill Healthcare Center), Fund DDDD (County Highway), Fund EEEE (County Road Machinery), Fund SSSS (Workman’s Comp) and Fund VVVV (Debt Service).



Budgeted second quarter expenditures increased by \$7.8 million between 2007 and 2010, with modest upward budget revisions in each year, excepting 2009 when the budget was revised slightly downward. Third QTD and YTD total expenditures show a slight downward trend across the four year period, a positive finding.

FUND AAAA: THE GENERAL FUND

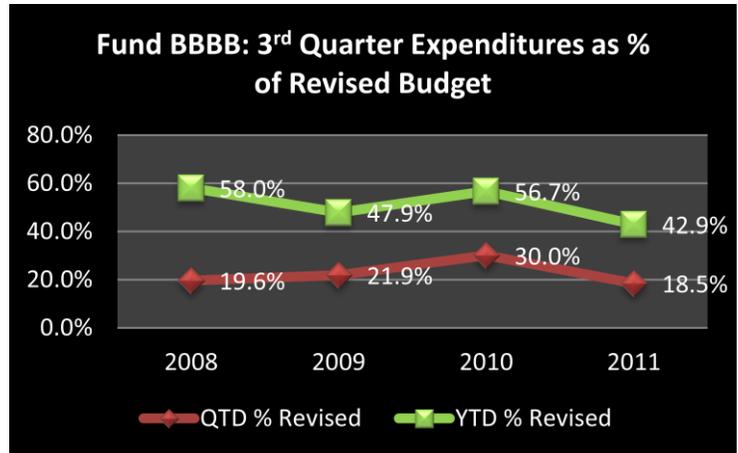
Fund AAAA is the General Operating Fund of the County. It is the most liquid of all county funds.



Third quarter revised budget estimates remained static in 2007 and 2008 and were revised downward in 2009 (minus \$502K) and upward in 2010 (plus \$989K). Third QTD expenditures averaged \$57.5 million for the period or 20.5% budgeted General Fund expenditures. Third quarter YTD expenditures averaged \$153.5 million for the period or 60% of budget estimates for the period. The stable third quarter expenditure pattern is a positive finding.

FUND BBBB: COMMUNITY DEVELOPMENT FUND

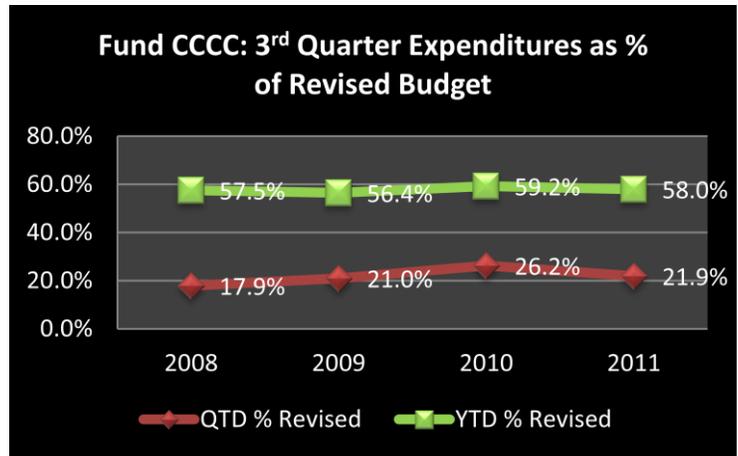
As previously noted, Fund BBBB is a Special Revenue Fund that tracks grants received through the Workforce Investment Act administered by the US Department of Labor and grants and loans received through the the Housing and Community Development Act administered by HUD. The Workforce Investment Act was established in 1998 to support economic growth through job training.



The Community Development Fund’s second QTD expenditures fluctuated from a low of \$416K in 2007, to a high of \$1.2 million in 2009. The 2007 high in third quarter YTD expenses is a result of average income against lower budget estimates. The third QTD and YTD high in 2009 is a result of \$964K in expenses not incurred in 2008 and 2010 for contractual expenses for Job Training.

FUND CCCC: GOLDEN HILL HEALTHCARE CENTER

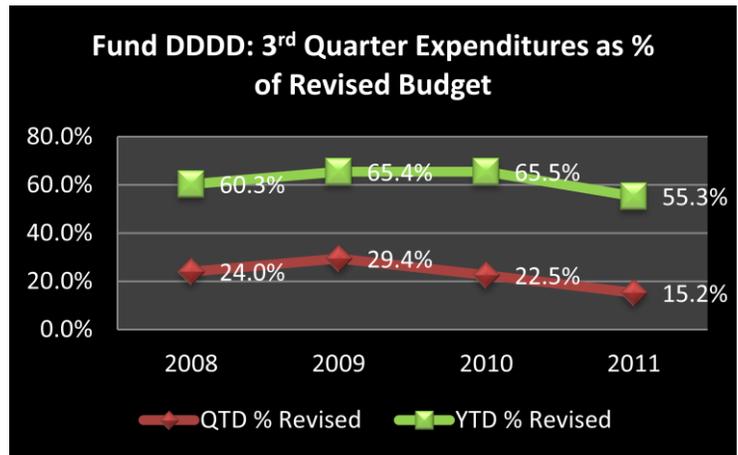
Golden Hill Healthcare Center is a county-owned long-term care facility. Its fund (CCCC) is an enterprise fund. Unlike the general or special revenue funds, it may operate in a manner closest to a private sector business.



Golden Hill third quarter expenditures increased \$2 million between 2007 and 2010 while revised budget estimates increased \$4.3 million. The 2.8 percentage point increase in YTD expenditures in from 2008 to 2009 can be attributed to a \$2.3 million in contractual expenses ranging from professional services to food and medical supplies. The 2009 QTD expense for these services is \$600K higher than 2008 and 2010.

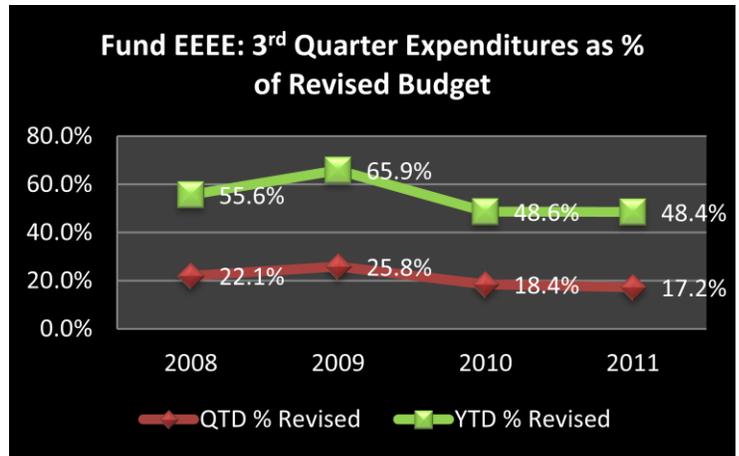
FUND DDDD: COUNTY ROAD

Fund DDDD tracks the budget of county road and bridge maintenance, permanent improvements, and snow removal.



Third Quarter County Road budget estimates were revised downward by \$1.3 million between 2007 and 2010. The high QTD expenditures in 2008 can be attributed to an increase in contractual expenses for permanent improvements. QTD and YTD lows in following years can be attributed to lower budgeted expenditures. Lower spending in 2009 and 2010 reflects the austerity of more recent years.

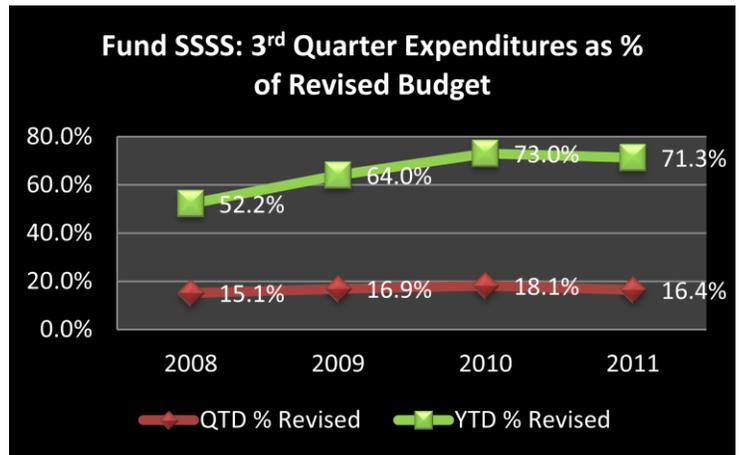
FUND EEEE: ROAD MACHINERY



The Road Machinery Fund’s third quarter revised budget estimates remained static from 2007 to 2010. Third QTD expenditures fell from a high of \$2.5 million to lows of \$717K in 2009 and \$648K in 2010. The QTD and YTD high in 2008 is the result of higher than average personnel and contractual expenses for that year. The declines in 2009 and 2010 reflect the austerity of recent times.

FUND SSSS: WORKERS’ COMPENSATION POOL

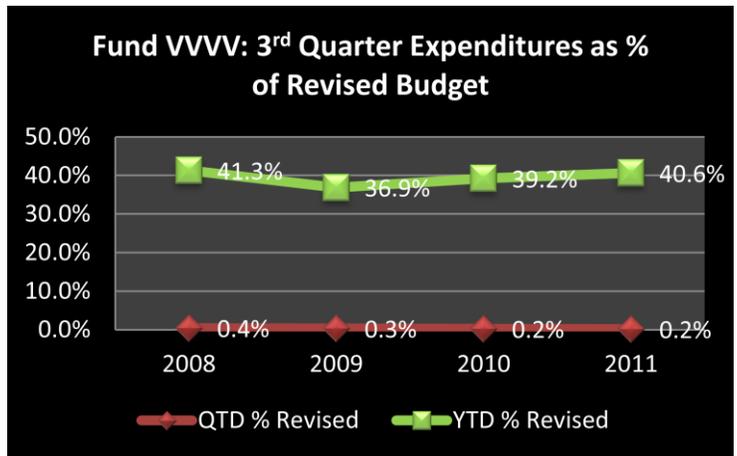
Fund SSSS is a self-insurance plan for workers’ comp claims. Like Fund CCCC (Golden Hill). Fund SSSS is an enterprise



The Worker’s Compensation Fund’s third quarter revised budget estimates were static between 2007 and 2010. Third QTD expenditures averaged \$1.4 million for the period. The 2009 and 2010 YTD high represents a \$491K increase in QTD expenses over the average. The 2009 and 2010 highs in YTD expenditures reflect increased personnel and contractual expenses over that of 2007 and 2008. Contractual expenses include private investigators and the cost of medical specialists’ services.

FUND VVVV: DEBT SERVICE

Fund VVVV tracks county debt principal and interest on government borrowing for major projects. fund.



The Debt Service Fund’s revised budget estimates averaged \$10.4 million from 2007 to 2010. Average third quarter expenditures were \$4.2 million or an average 39.5% of revised budget figures. The YTD expenditures in 2007 is the result of a lower revised budget figure against stable expenditures.

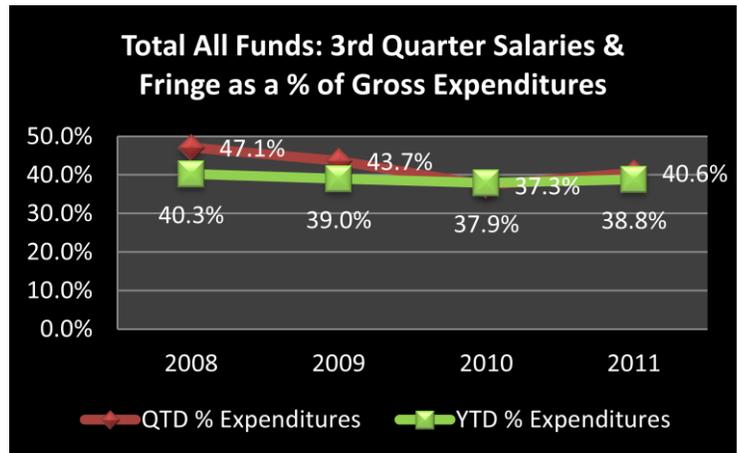
FISCAL CONDITION INDICATOR #6: MAJOR RECURRING EXPENSES

SALARIES & FRINGE

Fixed costs, such as salaries and fringe, are nondiscretionary expenses that are difficult to control during times of fiscal stress such as the Great Recession begun in 2008. New York counties, which are given responsibility for the administration of major social programs, have personnel costs as a particularly high proportion of their operating costs. In recent years, Ulster County government officials have sought to reduce personnel costs through attrition, retirement incentives and lay-offs.

This indicator looks at salaries and fringe benefits as a percentage of gross expenditures. Lower percentages over time are an indication of county success in controlling personnel costs. Increasing percentages over time indicate a negative trend because officials have less flexibility to respond to economic changes. Only operating funds responsible for government activities are considered: Funds AAAA, BBBB, DDDD, and EEEE. Funds CCCC and SSSS are omitted in this analysis because of their status as enterprise or “business-type” funds.

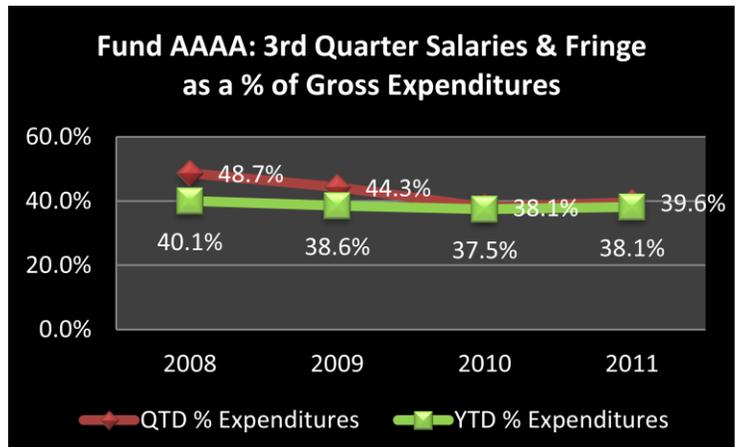
TOTAL ALL FUNDS



YTD third quarter salaries and fringe are fairly stable, averaging \$71 million for each third quarter of the study period; QTD salaries and fringe average \$26 million. The 2007 third QTD high reflects lower than normal gross expenditures while the 2008 high reflects higher salary and fringe costs against average expenditures. 2009 and 2010 represent a return to the norm, reflecting personnel cost cutting measures.

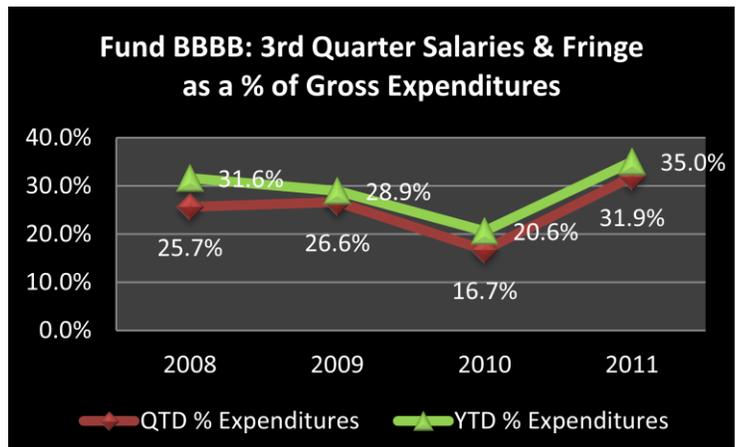
FUND AAAA: THE GENERAL FUND

General Fund third quarter expenditures rose \$10.2M between 2007 and 2010 while salaries and fringe averaged a consistent \$24.5 million for the quarter. The 2007 QTD high can be explained by lower overall QTD spending, while 2008's high reflects higher than average salaries and fringe against an expenditure norm.



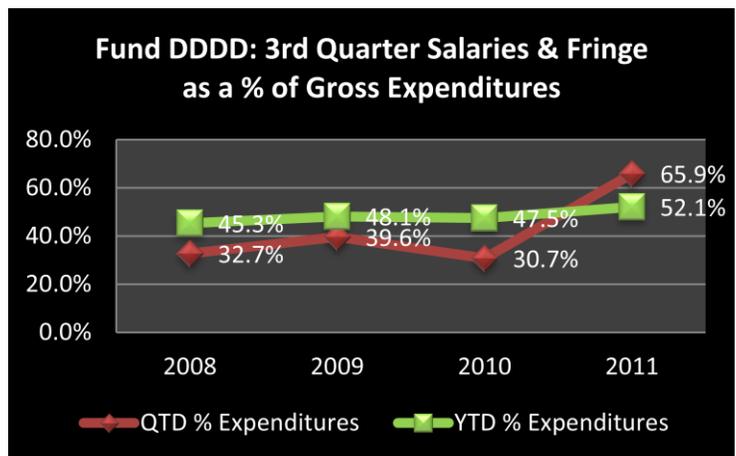
FUND BBBB: COMMUNITY DEVELOPMENT

The Community Development Fund third QTD salary and fringe ranged from a low of \$106K in 2007 to a high of \$195K in 2009. The 2009 low in third QTD and YTD salaries and fringe as a percentage of gross expenditures is a result of a \$1 million dollar increase in gross expenditures for that year largely due to increases in contractual expenses for job training and rehabilitation loans and grants.



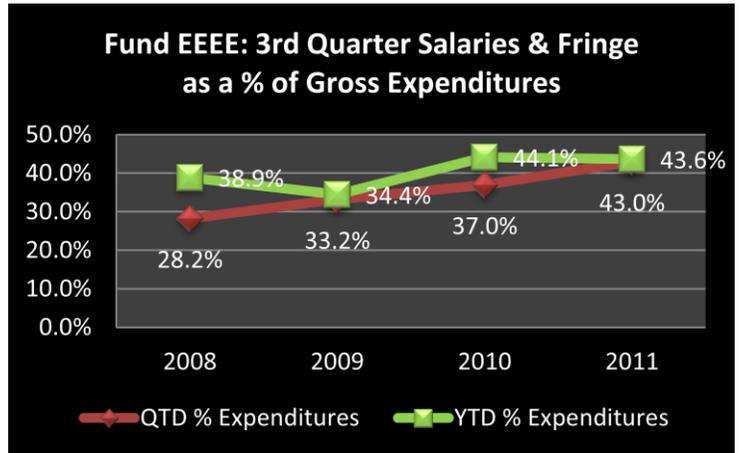
FUND DDDD: COUNTY ROAD

County Road third QTD expenditures ranged from a low of about \$1 million in 2009 to a high of \$1.8 million in 2008. The 2010 high in QTD is the result of a \$500K increase in salaries and fringe over 2009, perhaps associated with Route 28 road improvements, against a \$2.1 million decrease in QTD expenditures. Personnel and contractual expenses were down for road maintenance, permanent improvements and snow removal in 2010. The 2010 YTD high represents a \$400K decrease in salaries and fringe in the third quarter against a \$2.3 million decrease in third quarter expenditures.



FUND EEEE: ROAD MACHINERY

The Road Machinery Fund's YTD third quarter expenditures dropped \$400K between 2007 and 2010 while YTD salaries and fringe fell from a high of \$876K in 2008 to a low of \$ 795K in 2010. The 2008 third YTD low is the result of a spike in YTD expenditures due to higher contractual expenses for machinery and stockpile. Third QTD expenditures dropped \$344K during the period while salaries and fringe remained fairly constant, averaging \$282K for the period.



FISCAL CONDITION INDICATOR #7: CASH FLOW

WHERE WE LOOK: Cash flow reports.

WHAT THE REPORT TELLS: Cash flow reports forecast short-term cash balances available for both operations and investment. They provide an early warning system for cash problems, help to determine the amount of cash available for investment for maximum periods (which usually results in a higher interest rate) and helps ensure compliance with federal arbitrage requirements when the County issues indebtedness.

HOW WE EVALUATE: Compare actual receipts and disbursements for each month against the projections for that month. If cash deficits are realized or projected, consider different "what if" scenarios to meet expenditures. If cash surplus is realized or projected, consider investment options to maximize returns.

Cash flow reports have been unavailable since November 2009.

Rate this Report

How did we do?

The Office of the Comptroller is charged by the Ulster County Charter to, at least quarterly, “report on the financial condition of the County and the **EEE** (economy, efficiency and/or effectiveness) with which County government or any of its departments, agencies or programs is managed.” **After reading this report, do you have an understanding of the financial condition of the County?**

What can we do differently or better?

Do you have an understanding of the EEE with which County government is run?

What can we do differently or better?

What measures would provide you with information you consider valuable?

To be sure the measures of what the County does effectively and efficiently does not become a maze of irrelevant, incoherent metrics and data, we invite you to share with us measures you believe will demonstrate how well public funds deliver results. Tell us how you evidence actual achievements measured against defined goals.

Are you ___ county employee ___ county resident ___ other ___

Name and contact information optional:

Please respond by printing this page and mailing or faxing your answers to:
Office of the Comptroller, 244 Fair Street, Kingston, NY 12401 or 845-340-3697 (fax)
or cut-and-paste and respond by e-mail to eaue@co.ulster.ny.us.

