



# Town of Stockton

## Financial Management

### Report of Examination

Period Covered:

January 1, 2012 — February 13, 2014

2014M-90



Thomas P. DiNapoli

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# State of New York Office of the State Comptroller

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## **Division of Local Government and School Accountability**

September 2014

Dear Town 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 Town Board 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 the Town of Stockton, entitled Financial Management. 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

The Town of Stockton (Town) is located in Chautauqua County and serves a population of approximately 2,200. The Town provides the following services to its residents: street maintenance, snow removal, fire protection, street lighting and general government administration. The Town's 2013 budgeted appropriations totaled approximately \$1.3 million with the general town-wide fund and highway town-wide fund appropriations totaling \$415,685 and \$289,000, respectively. The Town Board (Board), which is an elected legislative body, is made up of the Town Supervisor and four council members. The Supervisor acts as the chief executive and chief fiscal officer. The Board is responsible for overseeing the operations, finances and the overall management of the Town, including adopting structurally balanced budgets and developing a plan for the use of unexpended surplus funds. The Deputy Supervisor prepares the budget.

## Objective

The objective of our audit was to assess the Town's financial management practices. Our audit addressed the following related question:

- Did the Board have adequate financial management procedures in place to address the level of unexpended surplus funds?

## Scope and Methodology

We examined the Town's financial management of fund balance for the period January 1, 2012 through February 13, 2014. We extended our audit period back to January 1, 2009 to review fund balance trends.

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 Town officials and their comments, which appear in Appendix A, have been considered in preparing this report. Town officials generally agreed with our recommendations and 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 Town Clerk's office.

## Financial Management

The Board is responsible for establishing appropriate policies and making sound financial decisions that are in the best interests of the Town and the taxpayers that fund its operations. This requires the Board to balance the level of services desired and expected by the Town's residents with the ability and willingness of the residents to pay for such services. It is essential that the Board adopt structurally balanced budgets for all of its operating funds to provide recurring revenues to finance recurring expenditures. The Town may retain a reasonable portion of unexpended surplus funds<sup>1</sup> to use as a financial cushion for unforeseen expenses. Unexpended surplus funds can also be appropriated to finance the ensuing year's budget. It is important that the Board follow proper budgeting practices to ensure that these estimates are reasonable.

In addition, the Town can legally set aside and reserve portions of fund balance to finance future costs for a variety of specified objects or purposes. Further, long-term plans should be in place to ensure that the surplus fund balance and any reserve funds are maintained at reasonable levels and used for appropriate purposes. Therefore, the Board should adopt budgets that include realistic estimates of revenues and expenditures and use surplus fund balance as a funding source, when appropriate.

The Board did not adopt a financial management policy and Town officials have not developed procedures to address the level of unexpended surplus funds to be maintained. The Board consistently overestimates expenditures in the general town-wide and highway town-wide funds, which results in operating surpluses. Additionally, the Board did not develop a formal, comprehensive multiyear financial plan. As a result, the Town's general town-wide and highway town-wide unexpended surplus funds have increased to levels which are excessive in comparison with the Town's expenditures for those funds.

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<sup>1</sup> 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 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).

## Budgeting and Fund Balance

Budgets are meant to balance revenues and expenditures so that local governments can provide needed services with the resources that are available. The Board should adopt a policy to establish the appropriate amounts of unexpended surplus funds to retain as a financial safeguard.

The Board did not adopt a policy and Town officials have not developed procedures to address the level of unexpended surplus funds to be maintained. As a result, the general town-wide fund has accumulated an excessive amount of unexpended surplus funds. Figure 1 lists the financial activity in the fund for the past five years.

**Figure 1: General Town-Wide Fund Results of Operations**

	2009	2010	2011	2012	2013
Beginning Fund Balance	\$217,139	\$257,682	\$273,631	\$304,920	\$313,944
Revenues	\$372,642	\$329,718	\$357,597	\$398,033	\$420,100
Expenditures	\$275,004	\$297,693	\$286,308	\$289,009	\$332,468
Transfers (To)/From Capital Fund	(\$57,095)	(\$16,076)	(\$40,000)	(\$100,000)	\$100,052
Operating Surplus/(Deficit)	\$40,543	\$15,949	\$31,289	\$9,024	\$187,684
Year-End Fund Balance	\$257,682	\$273,631	\$304,920	\$313,944	\$501,628
Appropriated Fund Balance	\$40,000	\$45,000	\$45,000	\$50,600	\$66,750
Unexpended Surplus Funds	\$217,682	\$228,631	\$259,920	\$263,344	\$434,878
Ensuing Year's Appropriations	\$363,980	\$377,920	\$384,720	\$415,685	\$424,735
Unexpended Surplus Fund Balance as a Percentage of Ensuing Year's Appropriations	60%	60%	68%	63%	102%
Real Property Taxes Levied	\$254,224	\$265,280	\$277,620	\$288,820	\$306,685

When unexpended surplus is appropriated as a funding source, the expectation is that there will be a planned operating deficit in the ensuing fiscal year, financed by the amount of the appropriated unexpended surplus funds. The Board has consistently appropriated unexpended surplus funds as a financing source in the annual budget, which should have resulted in a declining level of fund balance. However, the general town-wide fund has experienced cumulative operating surpluses totaling \$284,489 due in large part to overestimating expenditures totaling \$398,697.<sup>2</sup> Town officials attribute this to conservative budgeting practices and not decreasing

<sup>2</sup> Revenues were underestimated from 2009 through 2013, in total, by \$209,511, but this is not reflective of poor budget estimates. A portion of this was due to unbudgeted revenues, including \$60,000 in 2009 from an insurance recovery due to a collapsed salt shed and \$24,004 in 2012 for refunds of prior years' expenses. Additionally, \$97,331 was from the underestimation of fines and forfeited bail. A large portion (\$44,082) of this was received in 2013 due to the justice retiring and aggressively collecting outstanding fines prior to leaving.

their appropriations, even when merited. For example, over the five year period, building contractual expenditures were overestimated by approximately \$99,000. The Town sold a building in 2012 which would typically decrease associated building expenses (e.g., utilities), but the Board failed to decrease appropriations in its 2014 budget. Average building expenditures over the previous three years totaled approximately \$21,000,<sup>3</sup> yet the Board budgeted \$40,000, or almost twice as much as needed, in the 2014 budget. As a result, unexpended surplus fund balance as of December 31, 2013 increased to \$434,878, which is 102 percent of the ensuing year's (2014) budgeted appropriations.<sup>4</sup>

While it is prudent to be conservative in budgeting, it should be done by keeping a reasonable level of unassigned fund balance or including a contingency appropriation in the budget. It should not be accomplished with unrealistic estimates of expenditures. As shown in Figure 1, the general fund started with a very large fund balance. The combination of not using that balance to fund operations and overestimating expenditures led to fund balance increasing to more than 100 percent of annual operating expenditures. This increase in fund balance was financed by an unnecessarily high tax levy that was increased in each of the five years under review. Had the 2013 budget included an accurate estimate of expenditures and the \$50,600 of fund balance appropriated had been used, the 2013 tax levy could have been reduced. For example, had the Town increased its general fund appropriated fund balance 100 percent, or to \$101,200, it could have reduced the levy to \$591,585. This would have resulted in a house assessed at \$100,000 paying approximately \$50 less in property taxes.<sup>5</sup>

The Board has also allowed the highway town-wide unexpended surplus fund balance to accumulate to an excessive level. According to the Deputy Supervisor, appropriations were intentionally inflated to build surplus funds for future highway equipment purchases.<sup>6</sup> For the five years shown in Figure 2, appropriations were overestimated

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<sup>3</sup> 2011-\$24,950, 2012-\$16,886 and 2013-\$21,017. The 2013 (after building sold) amount includes \$4,300 related to new doors.

<sup>4</sup> Because we found no authorizing resolutions establishing capital reserves, we included these balances in our unexpended surplus calculation. If these amounts were deducted from surplus funds, unexpended surplus funds would total \$334,826 at December 31, 2013, or 79 percent of 2014 appropriations.

<sup>5</sup> The Town real property tax bill on a property located in the area of the Town outside the Village and assessed at \$100,000 would have been reduced by approximately \$53. The Town real property tax bill on a property located in the Village and assessed at \$100,000 would have been reduced by approximately \$43.

<sup>6</sup> See Financial Planning Section

by \$367,393<sup>7</sup> and cumulative operating surpluses totaled \$268,598. However, rather than inflating various appropriations, the Board should include a specific appropriation in the budget to fund capital reserves. By doing so, the Board will provide residents with a clear understanding of how they intend to spend their tax dollars. As a result, unexpended surplus that was appropriated as a funding source in the adopted budget was not used (with the exception of 2012). Unexpended surplus fund balance as of December 31, 2013 has increased to \$313,611, or 99 percent of the ensuing year's (2014) budgeted appropriations.<sup>8</sup>

**Figure 2: Highway Town-Wide Fund Results of Operations**

	2009	2010	2011	2012	2013
Beginning Fund Balance	\$94,638	\$159,737	\$235,081	\$289,997	\$199,930
Revenues	\$237,961	\$238,562	\$255,527	\$266,290	\$248,559
Expenditures	\$225,862	\$163,218	\$200,611	\$176,357	\$228,759
Transfers (To)/From Capital Fund	\$53,000	\$0	\$0	(\$180,000)	\$143,506
Operating Surplus/(Deficit)	\$65,099	\$75,344	\$54,916	(\$90,067)	\$163,306
Year-End Fund Balance	\$159,737	\$235,081	\$289,997	\$199,930	\$363,236
Appropriated Fund Balance	\$25,000	\$30,000	\$30,000	\$40,000	\$49,625
Unexpended Surplus Funds	\$134,737	\$205,081	\$259,997	\$159,930	\$313,611
Ensuing Year's Appropriations	\$261,500	\$275,500	\$280,200	\$289,000	\$315,925
Unexpended Surplus Fund Balance as a Percentage of Ensuing Year's Appropriations	52%	74%	93%	55%	99%
Real Property Taxes Levied	\$237,300	\$235,800	\$244,800	\$249,400	\$248,500

We reviewed the Town's adopted 2014 budget and determined that the Town's ineffective budgeting practices have continued. For example, in the general town-wide fund, the Town has appropriated \$22,000 for unallocated insurance contractual expenditure, while the average expenditure for the previous three years<sup>9</sup> was approximately \$14,500. In the highway town-wide fund, budgeted appropriations for machinery contractual expenditure for 2014 are \$50,000, while actual expenditures averaged approximately \$26,500 over the previous three years.<sup>10</sup>

<sup>7</sup> Snow removal expenditures were overestimated by approximately \$178,000, machinery contractual expenditures by \$80,000 and health insurance by \$74,000.

<sup>8</sup> The transfer of \$143,506 into the highway town-wide fund in 2013 represents the total amount of the unexpended surplus that the Town considers a capital reserve. However, we found no authorizing resolutions establishing capital reserves. If this amount represented a duly created capital reserve, unexpended surplus funds would total \$170,105 at December 31, 2013, or 54 percent of 2014 appropriations.

<sup>9</sup> 2011-\$14,417, 2012-\$14,639, 2013-\$14,383

<sup>10</sup> 2011-\$30,999, 2012-\$24,727, 2013-\$24,009

## Financial Planning

Planning on a multiyear basis allows Town officials to identify developing revenue and expenditure trends, set long-term priorities and goals and avoid large fluctuations in tax rates. It also allows Town officials to assess the impact and merits of alternative approaches to address financial issues such as the use of unexpended surplus funds to finance operations and the accumulation of money in Board-authorized reserve funds. Any long-term financial plan should be monitored and updated on an ongoing basis to ensure that decisions are guided by the most accurate information available.

Reserves are an important planning tool to save funds over a series of years for future needs. Town officials can legally set aside, or reserve, portions of fund balance to finance future costs for a specified purpose. Moneys set aside in reserves must be used only in compliance with statutory provisions, which determine how reserves are established and how they may be funded, expended and discontinued. Therefore, it is important that the Town develop policies and procedures to communicate to taxpayers why moneys are being set aside, the financial objectives and optimal funding levels for the reserves and the conditions under which the reserves will be used.<sup>11</sup> The Board is responsible for continually monitoring the need for reserve funds and for periodically assessing the reasonableness of the amounts in those reserves to ensure that they are maintained in accordance with statutory requirements and in the best interest of the taxpayers.

Town officials have not developed a written multiyear financial plan, and prior to 2013 the Town inappropriately used the capital projects fund to accumulate money. Rather than using a budget appropriation to show the funding of the reserves, the Board simply overestimated appropriations in the highway town-wide fund, accumulated surplus funds and transferred this surplus to and from the capital projects fund. The Town could not provide any documentation to indicate that any of the reserves were properly established pursuant to New York State General Municipal Law or provide a Board policy establishing the plan to establish the reserves, the intended funding or the planned use of the reserves.

The lack of policies and procedures governing the level of fund balance to be maintained and the consistent inclusion of unrealistic expenditure estimates in Town budgets limits the Board's ability to effectively manage financial operations. Unless these problems are addressed, there is a risk that the Town's financial condition will continue to be excessive in the town-wide funds.

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<sup>11</sup> For example, officials indicated that they will be using approximately \$125,000 in 2014 for the purchase of a new truck. Officials could create a capital reserve to fund this purchase and include this type of purchase in their multiyear financial plan.

## Recommendations

The Board should:

1. Adopt a policy to address the maintenance of a reasonable level of surplus fund balance.
2. Reduce the unexpended surplus fund balance in the general and highway town-wide funds. If the Board believes it is necessary to accumulate money for future planned purposes, it should formally establish reserve funds. Other uses for surplus funds include financing one-time expenditures and reducing property taxes.
3. Adopt budgets that include realistic estimates for expenditures.
4. Develop a multiyear financial plan to establish the goals and objectives for funding long-term operating and capital needs. This plan should address the use of unexpended surplus funds and the necessity and funding of reserves, and should be monitored and updated on an ongoing basis.

**APPENDIX A**  
**RESPONSE FROM LOCAL OFFICIALS**

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

# TOWN OF STOCKTON

7344 Route 380, P.O. Box 129, Stockton, N.Y. 14784

**SUPERVISOR:** David J. Wilson

**COUNCILMEN:**

John Beichner

Bryan Meder

Allen Chase

Stanley Zembryski

**CLERK:** Kathryn M Palmer

**HIGHWAY SUPERINTENDENT:**

Aaron Burnett

**JUSTICE:** Mark Cunningham

**ASSESSOR:** DeAnna Wheeler

**ZONING ENFORCEMENT OFFICER :**

Jim DeJoe

**CODE ENFORCEMENT OFFICER:**

Sam Mancuso

September 2, 2014

Office of the State Comptroller

295 Main Street, Suite 1032  
Buffalo, New York 14203-2510

RE: 2014M-90

In response to the draft audit report we acknowledge an excessive unreserved balance in the Town-wide General fund, but not nearly to the extent shown in your report. The excess is partly due to the fact that prior to selling the library building in the Village of Cassadaga to the Mary E. Seymore Library Association, we had received estimates of around \$100,000.00 or more to do the necessary repairs and cleanup and had set aside money for that purpose. It turned out that we sold it instead, all resulting in money that had been earmarked for projects that did not occur. The building expense could have been reduced after we sold it because of less utilities, etc., but we had opted to wait and adjust the actual for 2015. As your report suggests, we avoid large swings in the tax rate so we did not give back the entire \$100,000.00 in one year, but intend to hold the line on taxes for years to come and use it gradually.

The other item not addressed in the financial figures for the General Town-wide account is that we did have over \$100,000.00 in the Building capital reserve funds for other projects. we may still need to build a salt shed, but are negotiating with the County on options. This would be at a cost of \$85,000.00-\$100,000.00. We will be putting up a fence at the park at a cost of \$7,500.00, and running a gas line from our well to the town barns for heat and have an estimate of \$7,800.00 for that for a total of between \$100,000.00 and \$115,000.00 of projects anticipated for this summer/fall. A review of our minutes should have noted these projects as well as the summary of accounts where we had \$100,049.79 in a building reserve fund.

# TOWN OF STOCKTON

7344 Route 380, P.O. Box 129, Stockton, N.Y. 14784

**SUPERVISOR:** David J. Wilson

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**CLERK:** Kathryn M Palmer

**HIGHWAY SUPERINTENDENT:**

Aaron Burnett

**JUSTICE:** Mark Cunningham

**ASSESSOR:** DeAnna Wheeler

**ZONING ENFORCEMENT OFFICER :**

Jim DeJoe

**CODE ENFORCEMENT OFFICER:**

Sam Mancuso

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The Highway unreserved funds is mentioned in your report as \$313,611.00, yet there appears no accommodation for the \$170,000.00 plus that was earmarked for the purchase of a ten-wheel dump truck/plow truck which had already been ordered in 2013 to be paid in 2014. Again, this should have been noted in many of our meeting minutes and the cash summary sheet shows that we placed \$143,503.77 in capital reserve Highway fund for that purpose. that would reduce the unreserved funds to just \$143,611.00, still high but far less severe. We do budget every year \$25,000.00-\$30,000.00 to be set aside for future equipment purchases, but were led to believe that we needed to specify precisely what our next purchase was to be and when that is part of the needed long range plan to be written out that you mention and we will address.

Another issue with the Highway funds is that we put off blacktopping until August or September because the State does not release CHIPS funds until December. Even at this, we have to pay or bills prior to receipt of this reimbursement. Therefore we always leave the Highway funds unreserved funds a bit on the high side both Town-wide and Town outside Village.

Out intent, though unwritten, is to always have around 25% of the ensuing budget held back in unreserved funds. Estimating this in September and October for what those will be in January is not always accurate, but possibly budgeting those few categories more accurately might help us in the future.

Very truly yours,

David J Wilson, Supervisor

Phone: 716-595-3192 Fax: 716-595-2542

## APPENDIX B

### AUDIT METHODOLOGY AND STANDARDS

Our overall goal was to assess the adequacy of the internal controls put in place by officials to safeguard Town assets. To accomplish this, we performed an initial assessment of the internal controls, so that we could design our audit to focus on those areas most at risk. During the initial assessment, we interviewed Town officials, performed limited tests of transactions and reviewed pertinent documents such as Town policies and procedures, Board minutes and financial records and reports relating to the following areas: financial condition, cash receipts and disbursements, purchasing and payroll and personal services.

After reviewing the information gathered during our initial assessment, we determined where weaknesses existed, and evaluated those weaknesses for the risk of potential fraud, theft or professional misconduct. We then decided on the reported objective and scope by selecting for audit those areas most at risk. We selected financial management for further audit testing. To achieve our audit objective and obtain valid audit evidence, we performed the following procedures:

- We interviewed Town officials to obtain an understanding of the organization, budgeting practices, establishment and use of reserve funds and planned use of unexpended surplus funds.
- We analyzed changes in fund balance and analyzed revenue and expenditure trends for the general town-wide and highway town-wide funds for the 2009 through 2013 fiscal years.
- We compared budgeted revenue estimates, appropriations and the planned use of surplus fund balance to actual revenues, expenditures and fund balance levels to determine whether budget estimates and fund balance levels were reasonable.
- We reviewed the 2014 general and highway town-wide budgets to determine if budget estimates were reasonable.
- For illustration purposes, we recalculated the amount of 2012 real property taxes based on an increased amount of appropriated fund balance in the general fund.

We conducted this performance audit in accordance with 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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Nathalie N. Carey, Assistant Comptroller

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