

Town of Bethlehem

County: Albany
MuniCode: 010307100000

Fiscal Year: 2013
Stress Level: No Designation

Indicator	Description	Year	Data	Points	Weight	Score		
1 Assigned and Unassigned Fund Balance	General and Highway Town-wide Funds Only 3 Points ≤ 3.33% Last Fiscal Year 2 Points > 3.33% But ≤ 6.67% Last Fiscal Year 1 Point > 6.67% But ≤ 10% Last Fiscal Year	2013	Assigned Unassigned FB (Codes 915 & 917 A and DA Funds)	5,796,439	0			
			Assigned Unassigned FB (Codes 915 & 917 Combined Funds)	10,837,104				
			Gross Expenditures (A and DA Funds)	24,478,080				
			Gross Expenditures (Combined Funds)	38,732,921				
			Assigned Unassigned FB / Gross Exp (A and DA Funds)	23.7% 0 pts				
			Assigned Unassigned FB / Gross Exp (Combined Funds)	28.0% 0 pts				
Combined Funds Minus A and DA Funds 1 Point = Combined Funds Calculation < General and Highway Town-wide Funds Calculation					50%	0.0%		
2 Total Fund Balance	General and Highway Town-wide Funds Only 3 Points ≤ 10% Last Fiscal Year 2 Points > 10% But ≤ 15% Last Fiscal Year 1 Point > 15% But ≤ 20% Last Fiscal Year	2013	Account code: 8029 (A and DA Funds)	7,977,776	0			
			Account code: 8029 (Combined Funds)	13,419,667				
			Gross Expenditures (A and DA Funds)	24,478,080				
			Gross Expenditures (Combined Funds)	38,732,921				
			8029 / Gross Exp (A and DA Funds)	32.6% 0 pts				
			8029 / Gross Exp (Combined Funds)	34.6% 0 pts				
Combined Funds Minus A and DA Funds 1 Point = Combined Funds Calculation < General and Highway Town-wide Funds Calculation								
3 Operating Deficit	Combined Funds 3 Points = Deficits in 3/3 Last Fiscal Years or a Deficit in the Last Fiscal Year ≤ -10% 2 Points = Deficits in 2/3 Last Fiscal Years 1 Point = Deficit in 1/3 Last Fiscal Years	2011	Gross Revenues (Combined Funds)	37,624,743	1 pts			
			Gross Expenditures (Combined Funds)	38,074,141				
			<u>Deficit (Combined Funds)</u>	<u>(449,398)</u>				
		2012	Gross Revenues (Combined Funds)	39,856,011	0 pts	1	10%	3.3%
			Gross Expenditures (Combined Funds)	36,792,856				
			<u>Deficit (Combined Funds)</u>	<u>3,063,155</u>				
		2013	Gross Revenues (Combined Funds)	39,153,181	0 pts			
			Gross Expenditures (Combined Funds)	38,732,921				
			<u>Deficit (Combined Funds)</u>	<u>420,260</u>				
<u>Deficit / Gross Expenditures (Combined Funds)</u>			1.1%	0 pts				
4 Cash Ratio	Combined Funds 3 Points ≤ 50% Last Fiscal Year 2 Points > 50% But ≤ 75% Last Fiscal Year 1 Point > 75% But ≤ 100% Last Fiscal Year	2013	Cash and Investment Account Codes 200-223,450,451	8,381,988	0			
			Net Current Liability Account Codes 600-626 & 631-668 Less Codes 280,290,295	2,900,126				
			Cash Investment / Current Liability	289.0% 0 pts				
							20%	0.0%
5 Cash % of Monthly Expenditures	Combined Funds 3 Points ≤ 33.3% Last Fiscal Year 2 Points > 33.3% But ≤ 66.7% Last Fiscal Year 1 Point > 66.7% But ≤ 100% Last Fiscal Year	2013	Account codes: 200, 201, 450, 451	8,379,738	0			
			Average Monthly Gross Expenditures (Total Gross/12)	3,227,743				
			Cash / Avg Monthly Exp	259.6% 0 pts				
6 Short Term Debt Issuance	All Funds 3 Points > 15% Last Fiscal Year 2 Points > 5% But ≤ 15% Last Fiscal Year 1 Point > 0% But ≤ 5% Last Fiscal Year	2013	Debt Issued	-	0			
			Total Revenues (General Fund)	18,058,703				
			Debt / Total Revenues (General Fund)	0.0% 0 pts				
							10%	0.0%
7 Short Term Debt Issuance Trend	All Funds 3 Points = Issuance In Each of Last Three Fiscal Years or Issued a Budget Note In Last Fiscal Year 2 Points = Issuance In Each of Last Two Fiscal Years 1 Point = Issuance In Last Fiscal Year	2011	Debt Issued	-	0 pts	0		
		2012	Debt Issued	-	0 pts			
		2013	Debt Issued	-	0 pts			
			Budget Note Issued	No	0 pts			

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8 Personal Services and Employee Benefits	All Funds 3 Points = Last Three Fiscal Year Average ≥ 75% 2 Points = Last Three Fiscal Year Average ≥ 70% But < 75% 1 Point = Last Three Fiscal Year Average ≥ 65% But < 70%	2011	Personal Services and Employee Benefits	22,969,903	0		
		Total Revenues		38,488,708			
		Pers Svc & Benefits / Revenues		59.7%			
		2012	Personal Services and Employee Benefits	22,527,212			
		Total Revenues		42,292,346			
		Pers Svc & Benefits / Revenues		53.3%			
		2013	Personal Services and Employee Benefits	22,363,291			
		Total Revenues		40,052,240			
		Pers Svc & Benefits / Revenues		55.8%			
		Average Pers Svc & Benefits / Revenues		56.3%			
9 Debt Service % Revenue	All Funds 3 Points = Last Three Fiscal Year Average ≥ 20% 2 Points = Last Three Fiscal Year Average ≥ 15% But < 20% 1 Point = Last Three Fiscal Year Average ≥ 10% But < 15%	2011	Debt Service - Current Refunding	2,214,602	0		10%
		Total Revenues		38,488,708			
		Debt Service / Revenues		5.8%			
		2012	Debt Service - Current Refunding	2,093,896			
		Total Revenues		42,292,346			
		Debt Service / Revenues		5.0%			
		2013	Debt Service - Current Refunding	1,986,070			
		Total Revenues		40,052,240			
		Debt Service / Revenues		5.0%			
		Average Net Debt Service / Revenues		5.2%			
TOTAL				1	3.3%		

	<u>General</u>		<u>Percent Range</u>
	<u>Fund</u>	<u>Combined Funds</u>	<u>(out of 29 max pts)</u>
Gross Revenues = Revenues and Other Sources	Towns A, DA	A, B, DA, DB, FX, G, ES, EW, SS, SW	65 - 100%
Total Revenues = Revenues			55 - 64.9%
Gross Expenditures = Expenditures and Other Uses			45 - 54.9%
Total Expenditures = Expenditures			0 - 44.9%

Note: Fiscal data may change after fiscal stress scores are released for a given year. As a result, the data presented in this workbook may vary slightly from previously released scores.

As of 29-AUG-2014