

Town of Bethlehem

County: Albany
MuniCode: 010307100000

Fiscal Year: 2014
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	2014	Assigned Unassigned FB (Codes 915 & 917 A and DA Funds)	4,841,770	0	50%	0.0%
			Assigned Unassigned FB (Codes 915, 917, 924 Combined Funds)	9,610,120			
			Gross Expenditures (A and DA Funds)	24,015,626			
			Gross Expenditures (Combined Funds)	36,761,881			
			Assigned Unassigned FB / Gross Exp (A and DA Funds)	20.2% 0 pts			
			Assigned Unassigned FB / Gross Exp (Combined Funds)	26.1% 0 pts			
Combined Funds Minus A and DA Funds 1 Point = Combined Funds Calculation < General and Highway Town-wide Funds Calculation							
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	2014	Account code: 8029 (A and DA Funds)	8,817,728	0	50%	0.0%
			Account code: 8029 (Combined Funds)	15,668,777			
			Gross Expenditures (A and DA Funds)	24,015,626			
			Gross Expenditures (Combined Funds)	36,761,881			
			8029 / Gross Exp (A and DA Funds)	36.7% 0 pts			
			8029 / Gross Exp (Combined Funds)	42.6% 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	2012	Gross Revenues (Combined Funds)	39,856,011	0 pts	10%	0.0%
			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>			
		2014	Gross Revenues (Combined Funds)	39,010,991	0 pts		
			Gross Expenditures (Combined Funds)	36,761,881			
			<u>Deficit (Combined Funds)</u>	<u>2,249,110</u>			
Deficit / Gross Expenditures (Combined Funds)			6.1%	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	2014	Cash and Investment Account Codes 200-223, 450, 451	7,161,875	0	20%	0.0%
			Net Current Liability Account Codes 600-626 & 631-668 Less Codes 280, 290, 295	2,574,041			
			Cash Investment / Current Liability	278.2% 0 pts			
			Combined Funds Account codes: 200, 201, 450, 451				
Average Monthly Gross Expenditures (Total Gross/12)	3,063,490						
Cash / Avg Monthly Exp	233.7%						
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	2014	Short Term Debt Issued	-	0 pts	10%	0.0%
			Total Revenues (General Fund)	17,732,766			
			Debt / Total Revenues (General Fund)	0.0%			
			All Funds 3 Points = Issuance In Each of Last Three Fiscal Years or Issued a Budget Note In Last Fiscal Year				
7 Short Term Debt Issuance Trend	2 Points = Issuance In Each of Last Two Fiscal Years 1 Point = Issuance In Last Fiscal Year	2012	Short Term Debt Issued	-	0 pts	10%	0.0%
		2013	Short Term Debt Issued	-	0 pts		
		2014	Short Term Debt Issued	-	0 pts		
		2014	Budget Note Issued	No	0 pts		

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8 All Funds Personal Services and Employee Benefits as a % of Revenues 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%	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%				
	2014	Personal Services and Employee Benefits	23,002,058				
		Total Revenues	40,117,475				
		Pers Svc & Benefits / Revenues	57.3%				
		Average Pers Svc & Benefits / Revenues	55.5%	0 pts			
9 All Funds Debt Service as a % Revenues 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%	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%				
	2014	Debt Service - Current Refunding	2,058,377				
		Total Revenues	40,117,475				
		Debt Service / Revenues	5.1%				
		Average Net Debt Service / Revenues	5.0%	0 pts			
TOTAL				0		10%	0.0%

	<u>General</u>	<u>Combined Funds</u>				Percent Range
	<u>Fund</u>	<u>Combined Funds</u>				(out of 29 max pts)
Gross Revenues = Revenues and Other Sources	Towns	A, DA	A, B, DA, DB, FX, G, ES, EW, SS, SW			65 - 100%
Total Revenues = Revenues				Significant Fiscal Stress		55 - 64.9%
Gross Expenditures = Expenditures and Other Uses				Moderate Fiscal Stress		45 - 54.9%
Total Expenditures = Expenditures				Susceptible Fiscal Stress		0 - 44.9%
				No Designation		

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 from previously released data.

As of 31-AUG-2015