

# Town of Bethlehem

County: Albany  
MuniCode: 010307100000

Fiscal Year: 2015  
Stress Level: No Designation

Indicator	Description	Year	Data	Points	Weight	Score	
1 Assigned and Unassigned Fund Balance	<b>General and Highway Town-wide Funds Only</b> 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  <b>Combined Funds Minus A and DA Funds</b> 1 Point = Combined Funds Calculation < General and Highway Town-wide Funds Calculation	2015	Assigned Unassigned FB (Codes 915 & 917 A and DA Funds)	6,346,798	0	50%	0.00
			Assigned Unassigned FB (Codes 915, 917, 924 Combined Funds)	11,760,153			
			Gross Expenditures (A and DA Funds)	24,705,132			
			Gross Expenditures (Combined Funds)	38,973,888			
			Assigned Unassigned FB / Gross Exp (A and DA Funds)	25.7%    0 pts			
			Assigned Unassigned FB / Gross Exp (Combined Funds)	30.2%    0 pts			
2 Total Fund Balance	<b>General and Highway Town-wide Funds Only</b> 3 Points ≤ 10% Last Fiscal Year 2 Points > 10% But ≤ 15% Last Fiscal Year 1 Point > 15% But ≤ 20% Last Fiscal Year  <b>Combined Funds Minus A and DA Funds</b> 1 Point = Combined Funds Calculation < General and Highway Town-wide Funds Calculation	2015	Account code: 8029 (A and DA Funds)	9,616,435	0	50%	0.00
			Account code: 8029 (Combined Funds)	16,866,360			
			Gross Expenditures (A and DA Funds)	24,705,132			
			Gross Expenditures (Combined Funds)	38,973,888			
			8029 / Gross Exp (A and DA Funds)	38.9%    0 pts			
			8029 / Gross Exp (Combined Funds)	43.3%    0 pts			
3 Operating Deficit	<b>Combined Funds</b> 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	2013	Gross Revenues	39,153,181	0	10%	0.00
			Gross Expenditures	38,732,921			
			Deficit	420,260    0 pts			
		2014	Gross Revenues	39,010,991			
			Gross Expenditures	36,761,881			
			Deficit	2,249,110    0 pts			
		2015	Gross Revenues	40,171,471			
			Gross Expenditures	38,973,888			
			Deficit	1,197,583    0 pts			
			Deficit / Gross Expenditures	3.1%    0 pts			
4 Cash Ratio	<b>Combined Funds</b> 3 Points ≤ 50% Last Fiscal Year 2 Points > 50% But ≤ 75% Last Fiscal Year 1 Point > 75% But ≤ 100% Last Fiscal Year	2015	Cash and Investment Account Codes 200-223, 450, 451	9,487,316	0	20%	0.00
			Net Current Liability Account Codes 600-626 & 631-668 Less Codes 280, 290, 295	2,782,208			
			Cash Investment / Current Liability	341.0%    0 pts			
5 Cash as a % of Monthly Expenditures	<b>Combined Funds</b> 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	2015	Account codes: 200, 201, 450, 451	9,485,066	0	20%	0.00
			Average Monthly Gross Expenditures (Total Gross/12)	3,247,824			
			Cash / Avg Monthly Exp	292.0%    0 pts			
6 Short Term Debt Issuance	<b>All Funds</b> 3 Points > 15% Last Fiscal Year 2 Points > 5% But ≤ 15% Last Fiscal Year 1 Point > 0% But ≤ 5% Last Fiscal Year	2015	Short Term Debt Issued	-	0	10%	0.00
			Total Revenues (General Fund)	18,243,401			
			Debt / Total Revenues (General Fund)	0.0%    0 pts			
7 Short Term Debt Issuance Trend	<b>All Funds</b> 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	2013	Short Term Debt Issued	-	0	10%	0.00
		2014	Short Term Debt Issued	-			
		2015	Short Term Debt Issued	-			
		2015	Budget Note Issued	No    0 pts			

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<b>8 All Funds</b> Personal Services and Employee Benefits 3 Points = Last Three Fiscal Year Average ≥ 75% and Employee 2 Points = Last Three Fiscal Year Average ≥ 70% But < 75% Benefits as a % of Revenues 1 Point = Last Three Fiscal Year Average ≥ 65% But < 70%	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%				
	2015	Personal Services and Employee Benefits	23,145,532				
		Total Revenues	41,284,400				
		Pers Svc & Benefits / Revenues	56.1%				
		Average Pers Svc & Benefits / Revenues	56.4%	0 pts			
<b>9 All Funds</b> 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%	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%				
	2015	Debt Service - Current Refunding	2,146,300				
		Total Revenues	41,284,400				
		Debt Service / Revenues	5.2%				
		Average Net Debt Service / Revenues	5.1%	0 pts			
<b>TOTAL</b>						10%	0.00
							<b>0.00</b> 0.0%

**Revenue and Expenditure Definitions**  
 Gross Revenues = Revenues and Other Sources  
 Total Revenues = Revenues  
 Gross Expenditures = Expenditures and Other Uses  
 Total Expenditures = Expenditures

	<u>General</u>		<u>Fund</u>		<u>Combined Funds</u>
<b>Towns</b>			A, DA		A, B, DA, DB, FX, G, ES, EW, SS, SW

	<b>Percent Range</b> (out of 29 max pts)
Significant Fiscal Stress	65 - 100%
Moderate Fiscal Stress	55 - 64.9%
Susceptible Fiscal Stress	45 - 54.9%
No Designation	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 from previously released data.

As of 31-AUG-2016