

County: Albany
MuniCode: 010307100000

Town of Bethlehem

Fiscal Year: 2017
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	Points	
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	General Fund and Highway Town-wide Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 3.33% 12.50 Points > 3.33% But ≤ 6.67% 6.25 Points > 6.67% But ≤ 10% 0 Points > 10%	2017	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 6,044,048 Gross Expenditures 24,845,586 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 24.33%	0.00
			2017	Data Required Total Fund Balance (code 8029) 10,685,779 Gross Expenditures 24,845,586 Calculation Total Fund Balance ÷ Gross Expenditures 43.01%	0.00
Operating Deficits	3 Operating Deficit	Combined Funds 10 Points = Deficit < 0% in 3/3 Last Fiscal Years 6.67 Points = Deficit < 0% in 2/3 Last Fiscal Years 3.33 Points = Deficit < 0% in 1/3 Last Fiscal Years 0 Points = Deficit < 0% in 0/3 Last Fiscal Years	2015	Data Required Gross Revenues 40,171,471 Gross Expenditures 38,973,888 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.07%	0.00
			2016	Data Required Gross Revenues 40,586,639 Gross Expenditures 38,842,957 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 4.49%	
			2017	Data Required Gross Revenues 40,278,460 Gross Expenditures 37,915,054 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 6.23%	
Cash Position	4 Cash Ratio	Combined Funds 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2017	Data Required Cash and Investments (codes 200-223, 450, 451) 13,411,118 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 5,875,153 Calculation Cash and Investments ÷ Net Current Liability 228.27%	0.00
			2017	Data Required Cash and Investments (codes 200, 201, 450, 451) 13,408,768 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 3,159,588 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 424.38%	0.00
Use of Short- Term Cash- Flow Debt	6 Short-Term Cash- Flow Debt Issuance	All Funds 5 Points > 15% 3.33 Points > 5% But ≤ 15% 1.67 Points > 0% But ≤ 5% 0 Points = 0%	2017	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 Total Revenues (General Fund Only) 18,649,765 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	0.00
			2015	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00
			2016	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	
	7 Short-Term Cash- Flow Debt Issuance Trend	All Funds 5 Points = Issuance In Each of Last Three Years 3.33 Points = Issuance In Each of Last Two Years 1.67 Points = Issuance In Current Year 0 Points = No Issuance In Current Year	2017	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0

Town of Bethlehem

Category	Indicator	Scoring	Fiscal Year End	Points	
Fixed Costs	8 Personal Services and Employee Benefits	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average ≥ 75% 3.33 Points = Last Three Fiscal Year Average ≥ 70% But < 75% 1.67 Points = Last Three Fiscal Year Average ≥ 65% But < 70% 0 Points = Last Three Fiscal Year Average < 65%	2015	Data Required Personal Services and Employee Benefits 23,145,532 Total Revenues 41,284,400 Calculation Personal Services and Employee Benefits ÷ Total Revenues 56.06%	0.00
			2016	Data Required Personal Services and Employee Benefits 23,518,012 Total Revenues 43,104,618 Calculation Personal Services and Employee Benefits ÷ Total Revenues 54.56%	
			2017	Data Required Personal Services and Employee Benefits 23,755,752 Total Revenues 41,580,312 Calculation Personal Services and Employee Benefits ÷ Total Revenues 57.13%	
			Calculation (Average)		
			3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues) 55.92%		
			Calculation (Average)		
			3 Year Average (Debt Service ÷ Total Revenues) 5.02%		
	Total:		0.0		
	9 Debt Service % Revenue	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average ≥ 20% 3.33 Points = Last Three Fiscal Year Average ≥ 15% But < 20% 1.67 Points = Last Three Fiscal Year Average ≥ 10% But < 15% 0 Points = Last Three Fiscal Year Average < 10%	2015	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 2,146,300 Total Revenues 41,284,400 Calculation Debt Service ÷ Total Revenues 5.20%	0.00
			2016	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 1,992,371 Total Revenues 43,104,618 Calculation Debt Service ÷ Total Revenues 4.62%	
			2017	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 2,175,774 Total Revenues 41,580,312 Calculation Debt Service ÷ Total Revenues 5.23%	
			Calculation (Average)		
			3 Year Average (Debt Service ÷ Total Revenues) 5.02%		
			Calculation (Average)		
3 Year Average (Debt Service ÷ Total Revenues) 5.02%					

Towns General Fund Combined Funds
 A, DA A, B, DA, DB, FX, G, SS, SW, ES, EW

Gross Revenues = Revenues and Other Sources
Total Revenues = Revenues
Gross Expenditures = Expenditures and Other Uses

Point Range (Out of 100 total pts)
 Significant Fiscal Stress 65 - 100
 Moderate Fiscal Stress 55 - 64.9
 Susceptible Fiscal Stress 45 - 54.9
 No Designation 0 - 44.9

Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.