

Town of Bethlehem

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%	2022	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 11,817,848 Gross Expenditures 33,519,285 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 35.26%	0.00
	2 Total Fund Balance	General Fund and Highway Town-wide Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Points > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2022	Data Required Total Fund Balance (code 8029) 16,450,130 Gross Expenditures 33,519,285 Calculation Total Fund Balance ÷ Gross Expenditures 49.08%	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	2020	Data Required Gross Revenues 42,492,104 Gross Expenditures 41,461,494 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.49%	0.00
			2021	Data Required Gross Revenues 46,189,977 Gross Expenditures 44,577,745 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.62%	
			2022	Data Required Gross Revenues 51,430,489 Gross Expenditures 50,573,375 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.69%	
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%	2022	Data Required Cash and Investments (codes 200-223, 450, 451) 17,975,107 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 2,828,177 Calculation Cash and Investments ÷ Net Current Liability 635.57%	0.00
	5 Cash % of Monthly Expenditures	Combined Funds 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2022	Data Required Cash and Investments (codes 200, 201, 450, 451) 17,972,957 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 4,214,448 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 426.46%	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%	2022	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) 27,137,167 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	0.00
			2020	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00
	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	2021	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	
2022	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 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%	2020	Data Required		
				Personal Services and Employee Benefits	24,961,081	
				Total Revenues	43,948,129	
			Calculation			
			Personal Services and Employee Benefits ÷ Total Revenues	56.80%		
	2021	Data Required				
		Personal Services and Employee Benefits	25,143,638			
		Total Revenues	48,087,770			
	Calculation					
	Personal Services and Employee Benefits ÷ Total Revenues	52.29%				
	2022	Data Required				
		Personal Services and Employee Benefits	25,969,368			
		Total Revenues	53,415,993			
Calculation						
Personal Services and Employee Benefits ÷ Total Revenues	48.62%					
Calculation (Average)						
3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)				52.57%	0.00	
Fixed Costs	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%	2020	Data Required		
				Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	3,271,346	
				Total Revenues	43,948,129	
			Calculation			
			Debt Service ÷ Total Revenues	7.44%		
	2021	Data Required				
		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	3,279,675			
		Total Revenues	48,087,770			
	Calculation					
	Debt Service ÷ Total Revenues	6.82%				
	2022	Data Required				
		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	3,285,477			
		Total Revenues	53,415,993			
Calculation						
Debt Service ÷ Total Revenues	6.15%					
Calculation (Average)						
3 Year Average (Debt Service ÷ Total Revenues)				6.80%	0.00	
Total¹:					0.0	

General Fund	Combined Funds	
Towns 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

¹Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.