

Town of Saugerties

County: Ulster
MuniCode: 510374900000

Fiscal Year: 2016
Stress Level: Susceptible
Fiscal Stress

Indicator	Description	Year	Data	Points	Weight	Score			
1	General and Highway Town-wide Funds Only Assigned and Unassigned Fund Balance 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 Combined Funds Minus A and DA Funds 1 Point = Combined Funds Calculation < General and Highway Town-wide Funds Calculation	2016	Assigned Unassigned FB (Codes 915 & 917 A and DA Funds)	191,675	3	50%	37.50%		
			Assigned Unassigned FB (Codes 915, 917, 924 Combined Funds)	1,024,547					
			Gross Expenditures (A and DA Funds)	8,223,876					
			Gross Expenditures (Combined Funds)	13,660,053					
			Assigned Unassigned FB / Gross Exp (A and DA Funds)	2.3%				3 pts	
			Assigned Unassigned FB / Gross Exp (Combined Funds)	7.5%				0 pts	
								3	
								3	
								3	
								3	
2	General and Highway Town-wide Funds Only Total Fund Balance 3 Points ≤ 10% Last Fiscal Year 2 Points > 10% But ≤ 15% Last Fiscal Year 1 Point > 15% But ≤ 20% Last Fiscal Year Combined Funds Minus A and DA Funds 1 Point = Combined Funds Calculation < General and Highway Town-wide Funds Calculation	2016	Account code: 8029 (A and DA Funds)	191,675	3	50%	37.50%		
			Account code: 8029 (Combined Funds)	1,099,547					
			Gross Expenditures (A and DA Funds)	8,223,876					
			Gross Expenditures (Combined Funds)	13,660,053					
			8029 / Gross Exp (A and DA Funds)	2.3%				3 pts	
			8029 / Gross Exp (Combined Funds)	8.0%				0 pts	
								3	
								3	
								3	
								3	
3	Combined Funds Operating Deficit 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	2014	Gross Revenues (Combined Funds)	13,555,553	2	10%	6.67%		
			Gross Expenditures (Combined Funds)	13,475,400					
			Deficit (Combined Funds)	80,153				0 pts	
		2015	Gross Revenues (Combined Funds)	13,303,524					
			Gross Expenditures (Combined Funds)	13,448,479					
			Deficit (Combined Funds)	(144,955)				1 pts	
		2016	Gross Revenues (Combined Funds)	13,591,378					
			Gross Expenditures (Combined Funds)	13,660,053					
			Deficit (Combined Funds)	(68,675)				1 pts	
			Deficit / Gross Expenditures (Combined Funds)	-0.5%				0 pts	
4	Combined Funds Cash Ratio 3 Points ≤ 50% Last Fiscal Year 2 Points > 50% But ≤ 75% Last Fiscal Year 1 Point > 75% But ≤ 100% Last Fiscal Year	2016	Cash and Investment Account Codes 200-223, 450, 451	1,242,227	1	20%	3.33%		
			Net Current Liability Account Codes 600-626 & 631-668 Less Codes 280, 290, 295	1,432,399					
			Cash Investment / Current Liability	86.7%				1 pt	
								1	
5	Combined Funds Cash as a % of Monthly Expenditures 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	2016	Account codes: 200, 201, 450, 451	1,241,127	0	20%	3.33%		
			Average Monthly Gross Expenditures (Total Gross/12)	1,138,338					
			Cash / Avg Monthly Exp	109.0%				0 pts	
6	All Funds Short Term Debt Issuance 3 Points > 15% Last Fiscal Year 2 Points > 5% But ≤ 15% Last Fiscal Year 1 Point > 0% But ≤ 5% Last Fiscal Year	2016	Short Term Debt Issued	-	0	10%	0.00%		
			Total Revenues (General Fund)	8,221,366					
			Debt / Total Revenues (General Fund)	0.0%				0 pts	
								0	
								0	
7	All Funds Short Term Debt Issuance Trend 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	2014	Short Term Debt Issued	-	0 pts	0	10%	0.00%	
		2015	Short Term Debt Issued	-	0 pts				
		2016	Short Term Debt Issued	-	0 pts				
		2016	Budget Note Issued	No	0 pts				
				0					

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8 All Funds Personal Services and Employee Benefits 3 Points = Last Three Fiscal Year Average ≥ 75% and Employee Revenues 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%	2014	Personal Services and Employee Benefits	8,431,074				
		Total Revenues	16,021,314				
		Pers Svc & Benefits / Revenues	52.6%				
	2015	Personal Services and Employee Benefits	8,585,285				
		Total Revenues	15,781,335				
		Pers Svc & Benefits / Revenues	54.4%				
	2016	Personal Services and Employee Benefits	8,999,885				
		Total Revenues	15,999,034				
		Pers Svc & Benefits / Revenues	56.3%				
		Average Pers Svc & Benefits / Revenues	54.4%	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%	2014	Debt Service - Current Refunding	915,216				
		Total Revenues	16,021,314				
		Debt Service / Revenues	5.7%				
	2015	Debt Service - Current Refunding	876,781				
		Total Revenues	15,781,335				
		Debt Service / Revenues	5.6%				
	2016	Debt Service - Current Refunding	908,482				
		Total Revenues	15,999,034				
		Debt Service / Revenues	5.7%				
		Average Net Debt Service / Revenues	5.6%	0 pts			
TOTAL						47.5%	

	<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	Significant Fiscal Stress		65 - 100%
Total Revenues = Revenues				Moderate Fiscal Stress		55 - 64.9%
Gross Expenditures = Expenditures and Other Uses				Susceptible Fiscal Stress		45 - 54.9%
Total Expenditures = Expenditures				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-2017