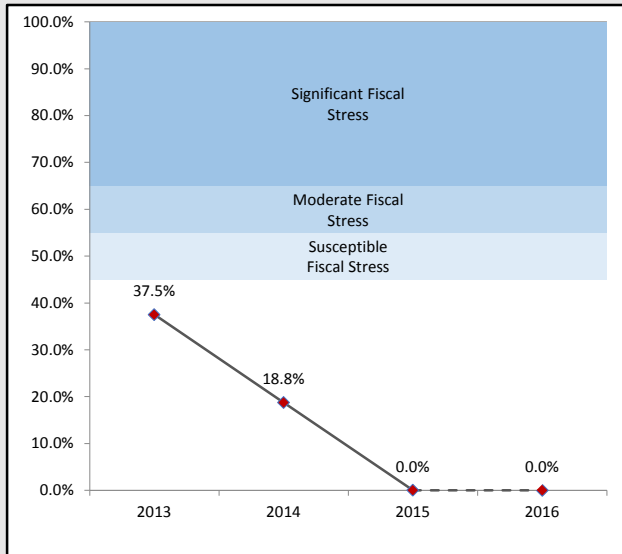


### Fiscal Stress Summary

% Score	
2013	37.5%
2014	18.8%
2015	0.0%
2016	0.0% based on 3 year trend



The summary graph projects a fiscal stress score based on a three-year trend analysis. This score is not based on data submitted by the municipality. The predicted score is most reliable for municipalities which have followed a level trend but is less reliable for municipalities with scores that do not follow a steady trend.

Financial information provided on this page is pulled from reports submitted by the municipality. OSC performs a formal review of the information on an annual basis. However, OSC is unable to verify the accuracy of all the data elements upon which an entity's prior year fiscal stress score is based.

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

### Indicator Scoring Summary

#### Fiscal Indicators

	Value		Scores	
	2014	2015	2014	2015
1 Assigned & Unassigned FB/Gross Exp (General Fund)	8.0%	32.3%	1	0
Assigned & Unassigned FB/Gross Exp (Combined Funds)	32.4%	45.3%		
2 Total FB / Gross Exp (General Fund)	12.8%	36.4%	2	0
Total FB / Gross Exp (Combined Funds)	35.8%	49.3%		
3 # of Operating Deficits in Three Years or last year's deficit <= - 10%	0	0	0	0
4 Cash Ratio (Cash/Current Liability)	753.0%	753.7%	0	0
5 Cash as a % of Monthly Exp	353.3%	530.4%	0	0
6 Short Term Debt Issuance (Debt/Revenues)	0.0%	0.0%	0	0
7 Short Term Debt Trend (consecutive debt or BN in last year)	0	0	0	0
8 Pers Srv and Emp Benefits as a % of Revenues (3 yr avg)	51.1%	49.6%	0	0
9 Debt Service as a % of Revenues (3 yr avg)	6.2%	6.2%	0	0

#### Environmental Indicators

	Value	Score
1 Change in Population	5.9%	0
2 Change in Median Age	7.7%	0
3 Median Age of Population	41.9	0
4 Child Poverty Rate	3.2%	0
5 Change in Child Poverty Rate	-0.1%	0
6 Change in Property Value (4 year avg)	-0.9%	0
7 Property Value Per Capita	\$90,887	0
8 Change in Unemployment Rate	-1.5	0
9 Unemployment Rate	5.3%	0
10 Change in Total Jobs in County	2.5%	0
11 Reliance on State and Federal Aid	5.5%	0
12 Change in State and Federal Aid	6.9%	0
13 Constitutional Tax Limit	N/A	N/A
14 Change in Sales Tax Receipts	N/A	N/A

No Designation

Name Town of East Greenbush  
MuniCode 380324900000  
County Rensselaer

Fiscal Year End 31-Dec  
Last Year Filed 2015  
Enter data in these two columns to see the projected fiscal stress level for the current fiscal year and/or the projected fiscal stress level for next year.

Fiscal Stress Financial Indicator Components		Most Recent Three Fiscal Years Filed			Projection: Current	Projection: Next
		2013	2014	2015	Fiscal Year End 2016	Fiscal Year End 2017
Assigned Unappropriated and Unassigned FB	Total Assigned Unappropriated (account code 915) and Unassigned (code 917) Fund Balance: <b>General and Highway Town-wide Funds only</b>	(1,147,878.06)	825,810.20	3,201,781.65		
	Total Assigned Unappropriated (code 915) and Unassigned (code 917 and code 924 for Enterprise Funds) Fund Balance: <b>Combined Funds</b>	2,528,753.75	5,035,326.05	7,353,904.16		
Total Fund Balance	Total Fund Balance: <b>General and Highway Town-Wide Funds only</b>	(684,336.49)	1,319,838.57	3,607,705.55		
	Total Fund Balance: <b>Combined Funds</b>	2,992,295.32	5,577,185.42	8,001,659.06		
Expenditures	Gross Expenditures (this includes transfers out): <b>General and Highway Town-wide Funds only</b>	10,862,611.15	10,289,542.92	9,912,984.18		
	Gross Expenditures (includes transfers out): <b>Combined Funds</b>	16,208,803.61	15,561,342.66	16,228,503.06		
Revenues	Total Revenues (do not include transfers in): <b>General Fund</b>	8,449,910.49	9,296,527.28	9,196,981.66		
	Total Revenues (do not include transfers in): <b>All Funds (Excluding Capital Project Fund)</b>	17,711,204.67	18,897,865.77	19,819,088.19		
	Gross Revenues (includes transfers in): <b>Combined Funds</b>	16,532,468.83	17,852,769.47	18,652,976.70		
Cash and Investments	Cash and Investments A (codes 200 to 223, 450 and 451): <b>Combined Funds</b>	2,447,975.00	4,581,210.80	7,173,391.63		
	Cash and Investments B (codes 200, 201, 450 and 451): <b>Combined Funds</b>	2,447,975.00	4,581,210.80	7,173,391.63		
Current Liabilities	Current Liabilities (codes 600 to 626, 631 to 668): <b>Combined Funds</b>	721,704.78	608,383.17	951,800.21		
Taxes Receivable	Taxes Receivable (codes 280, 290, and 295): <b>Combined Funds</b>	0.00	0.00	0.00		
Debt Related	Short Term Debt Issued during the year (Revenue Anticipation Notes, Tax Anticipation Notes, and Budget Notes only): <b>All Funds</b>	0.00	0.00	0.00		
	Budget Note issued during fiscal year: <b>All Funds</b>	No	No	No		
	Debt Service Expenditures (Expenditure Object Code .6 and .7): <b>All Funds except Capital Projects Fund</b>	1,278,101.85	1,080,244.99	1,140,546.66		
	Proceeds from current refunding bonds (code 5792): <b>Debt Service Fund</b>	0.00	0.00	0.00		
Personal Service and Employee Benefits	Personal Service and Employee Benefits Expenditure Object Codes .1 (Personal Services) and .8 (Employee Benefits): <b>All Funds except Capital Projects Fund</b>	9,844,753.19	9,191,547.59	8,805,265.35		

Fiscal Stress Financial Indicators		2013	2014	2015	2016	2017
Indicator 1	Assigned and Unassigned Fund Balance as a percentage (%) of Expenditures	3	1	0	#DIV/0!	#DIV/0!
Indicator 2	Total Fund Balance as a percentage (%) of Expenditures	3	2	0	#DIV/0!	#DIV/0!
Indicator 3	Operating Deficits	0	0	0	#DIV/0!	#DIV/0!
Indicator 4	Cash Ratio- Cash and Investments as a percentage (%) of Current Liabilities	0	0	0	0	0
Indicator 5	Cash as a Percentage of Monthly Expenditures	0	0	0	#DIV/0!	#DIV/0!
Indicator 6	Short Term Debt issuance as a percentage (%) of Revenues	0	0	0	0	0
Indicator 7	Number of years of short term debt was issued or BN in last year	0	0	0	0	0
Indicator 8	Personal Service and Employee Benefits as a percentage (%) of Revenues (3 year avg)	0	0	0	#DIV/0!	#DIV/0!
Indicator 9	Debt Service as a Percentage (%) of Revenues (3 year avg)	0	0	0	#DIV/0!	#DIV/0!

<b>Total Raw Score</b>	6	3	0	#DIV/0!	#DIV/0!
<b>Total Weighted Score</b>	10.88	5.44	0.00	#DIV/0!	#DIV/0!
<b>Percentage of 29 Possible Points Scored</b>	37.5%	18.8%	0.0%	#DIV/0!	#DIV/0!
<b>Score Classification</b>	No Designation	No Designation	No Designation	N/A	N/A

	General Fund	Combined Funds
	Towns	A, B, DA, DB, FX, G, ES, EW, SS, SW
<b>Revenue and Expenditure Definitions</b>		
Gross Revenues = Revenues and Other Sources		
Total Revenues = Revenues		
Gross Expenditures = Expenditures and Other Uses		
Total Expenditures = Expenditures		
	<b>Point Range</b>	<b>Percent Range (out of 29 max pts)</b>
Significant Fiscal Stress	18.85 - 29	65 - 100%
Moderate Fiscal Stress	15.95 - 18.84	55 - 64.9%
Susceptible Fiscal Stress	13.05 - 15.94	45 - 54.9%
No Designation	0 - 13.04	0 - 44.9%

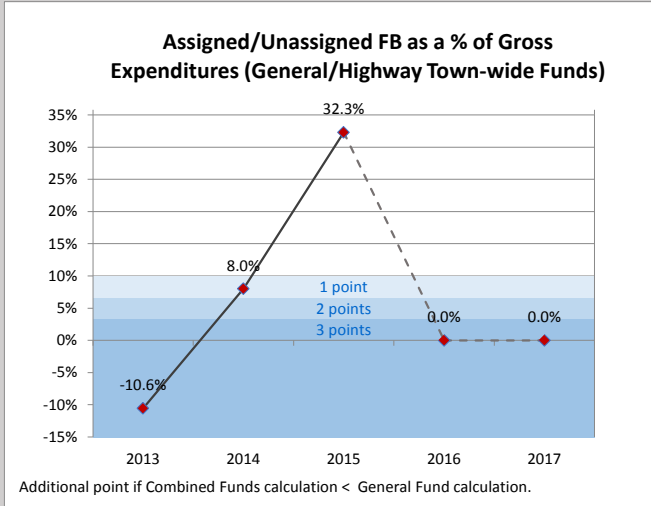
Prior year data has not been verified by OSC, but is shown here as reported by the local government for the sake of comparison over time. This projection tool allows the user to project future outcomes based on various scenarios. However, this worksheet does not limit entries based on feasibility. OSC takes no responsibility for the accuracy of the projections.

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.

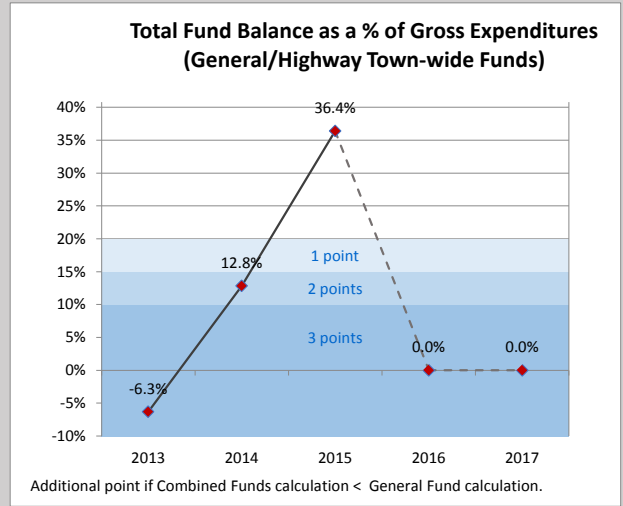
As of 31-AUG-2016

Town of East Greenbush: Projected data for 2016 and 2017 are based on Projection Worksheet

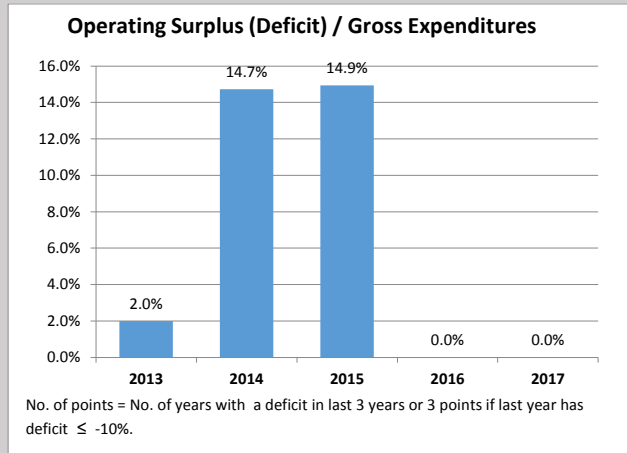
Indicator 1



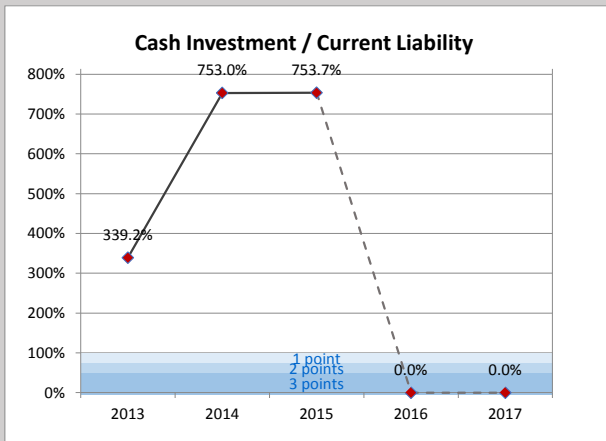
Indicator 2



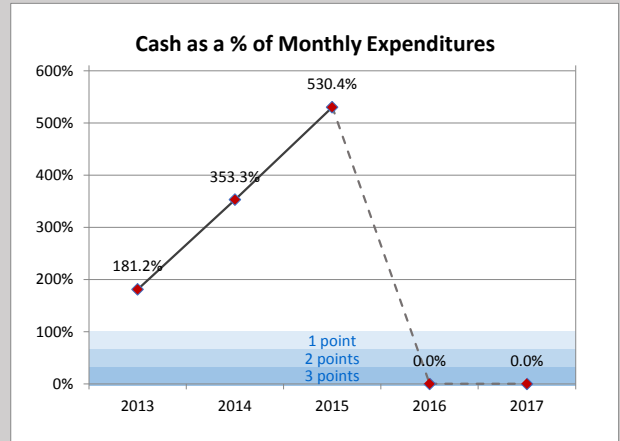
Indicator 3



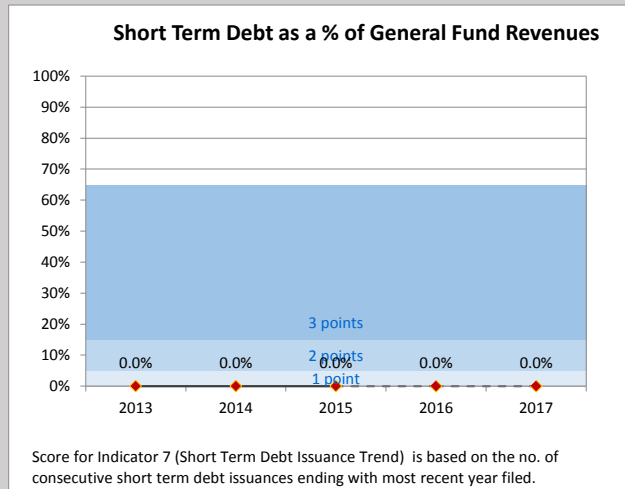
Indicator 4



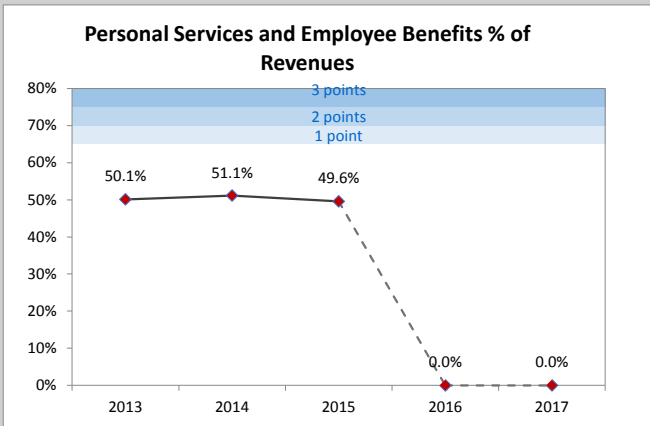
Indicator 5



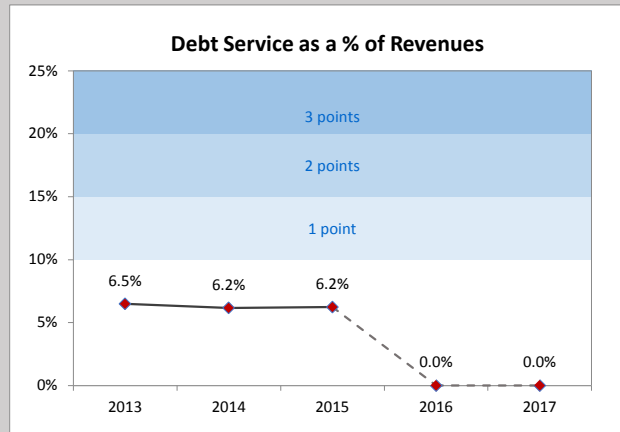
Indicator 6/7



Indicator 8



Indicator 9



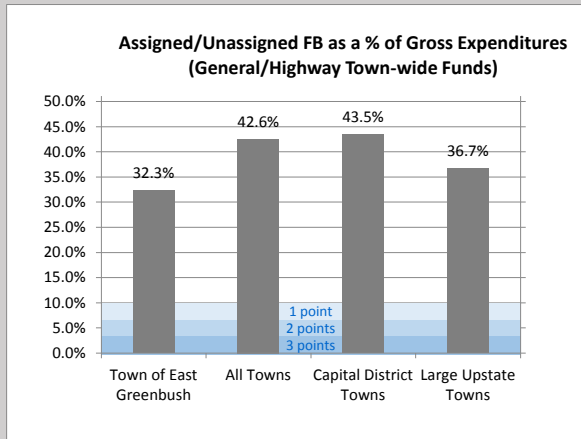
These graphs are provided for informational purposes. Calculations are based on the financial information provided by the municipality. The last two data points of each graph are based on projection numbers entered by the user. OSC takes no responsibility for the accuracy of the projection or the submitted financial information.

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.

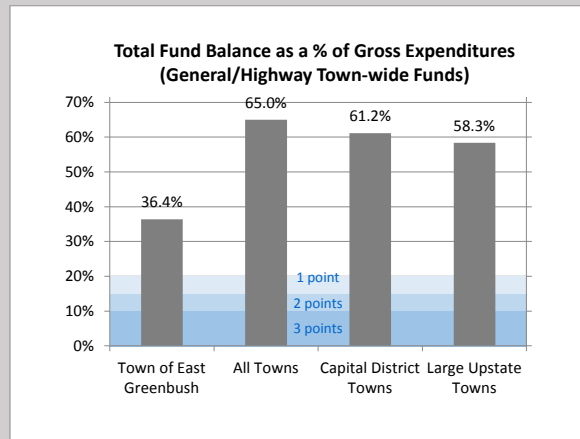
As of 31-AUG-2016

# Town of East Greenbush

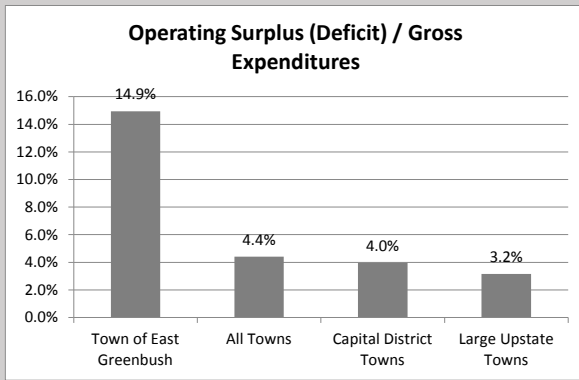
## Indicator 1



## Indicator 2



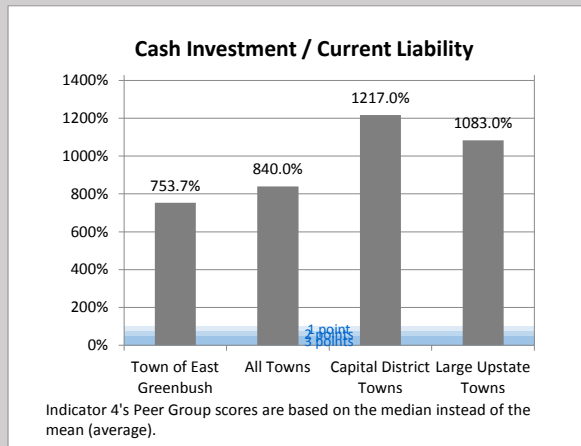
## Indicator 3



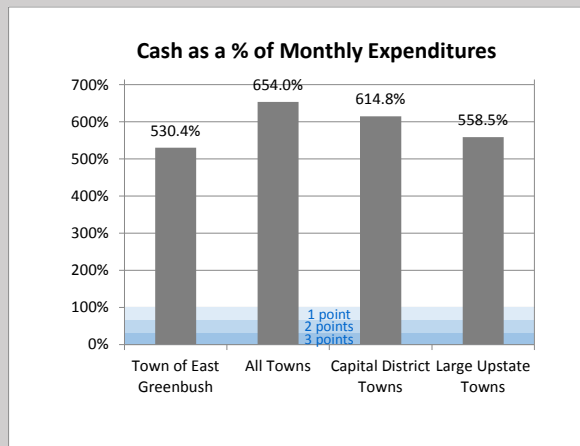
**Peer Group Used in Comparison for all Indicators**

All Towns	869
Capital District Towns	105
Large Upstate Towns	85

## Indicator 4

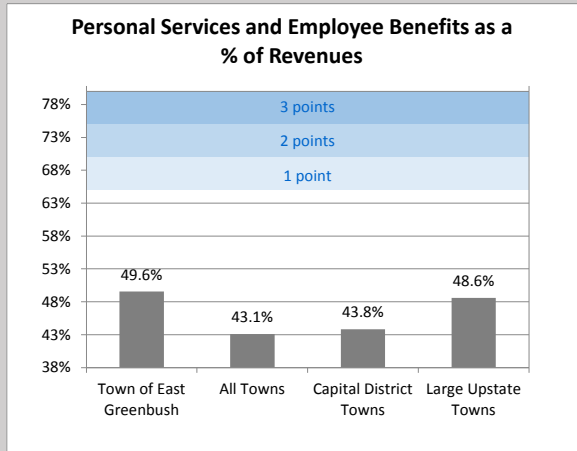


## Indicator 5

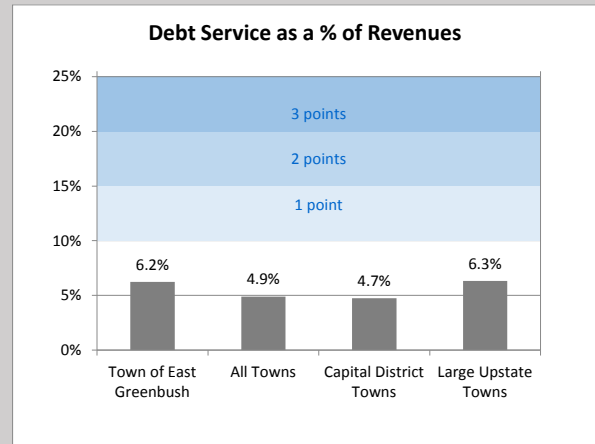


## Town of East Greenbush

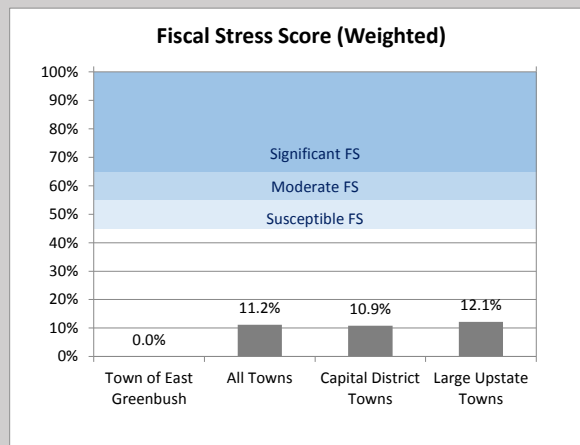
### Indicator 8



### Indicator 9



### Fiscal Stress Score



This page provides graphical comparisons of financial indicators for the selected municipality against selected peer groups. Peer groups include data for municipalities for which current AUDs have been filed. The tables show the number of municipalities which are included in each selected peer group. Greater caution should be taken when the number of units in the comparison group is small (for example, fewer than five).

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

# Town of East Greenbush

County: Rensselaer  
MuniCode: 380324900000

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)	3,201,782	0	50%	0.00	
			Assigned Unassigned FB (Codes 915, 917, 924 Combined Funds)	7,353,904				
			Gross Expenditures (A and DA Funds)	9,912,984				
			Gross Expenditures (Combined Funds)	16,228,503				
			Assigned Unassigned FB / Gross Exp (A and DA Funds)	32.3% 0 pts				
			Assigned Unassigned FB / Gross Exp (Combined Funds)	45.3% 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)	3,607,706	0	50%	0.00	
			Account code: 8029 (Combined Funds)	8,001,659				
			Gross Expenditures (A and DA Funds)	9,912,984				
			Gross Expenditures (Combined Funds)	16,228,503				
			8029 / Gross Exp (A and DA Funds)	36.4% 0 pts				
			8029 / Gross Exp (Combined Funds)	49.3% 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	16,532,469	0 pts	10%	0.00	
			Gross Expenditures	16,208,804				
			Deficit	323,665				
		2014	Gross Revenues	17,852,769	0 pts	10%	0.00	
			Gross Expenditures	15,561,343				
			Deficit	2,291,427				
		2015	Gross Revenues	18,652,977	0 pts	10%	0.00	
			Gross Expenditures	16,228,503				
			Deficit	2,424,474				
			Deficit / Gross Expenditures	14.9%	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	7,173,392	0	20%	0.00	
			Net Current Liability Account Codes 600-626 & 631-668 Less Codes 280, 290, 295	951,800				
			Cash Investment / Current Liability	753.7%				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	7,173,392	0	20%	0.00	
			Average Monthly Gross Expenditures (Total Gross/12)	1,352,375				
			Cash / Avg Monthly Exp	530.4%				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)	9,196,982				
			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 pts	10%	0.00	
		2014	Short Term Debt Issued	-	0 pts			
		2015	Short Term Debt Issued	-	0 pts			
		2015	Budget Note Issued	No	0 pts			

# Town of East Greenbush

County: Rensselaer  
MuniCode: 380324900000

Fiscal Year: 2015  
Stress Level: No Designation

<b>8 All Funds</b> 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%	2013	Personal Services and Employee Benefits	9,844,753			
		Total Revenues	17,711,205			
		Pers Svc & Benefits / Revenues	55.6%			
	2014	Personal Services and Employee Benefits	9,191,548			
		Total Revenues	18,897,866		0	
		Pers Svc & Benefits / Revenues	48.6%			
	2015	Personal Services and Employee Benefits	8,805,265			
		Total Revenues	19,819,088			
		Pers Svc & Benefits / Revenues	44.4%			
		Average Pers Svc & Benefits / Revenues	49.6%	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	1,278,102			
		Total Revenues	17,711,205			
		Debt Service / Revenues	7.2%			
	2014	Debt Service - Current Refunding	1,080,245			
		Total Revenues	18,897,866		0	
		Debt Service / Revenues	5.7%			
	2015	Debt Service - Current Refunding	1,140,547			
		Total Revenues	19,819,088			
		Debt Service / Revenues	5.8%			
		Average Net Debt Service / Revenues	6.2%	0 pts		
<b>TOTAL</b>					<b>10%</b>	<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> <b>(out of 29 max pts)</b>
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