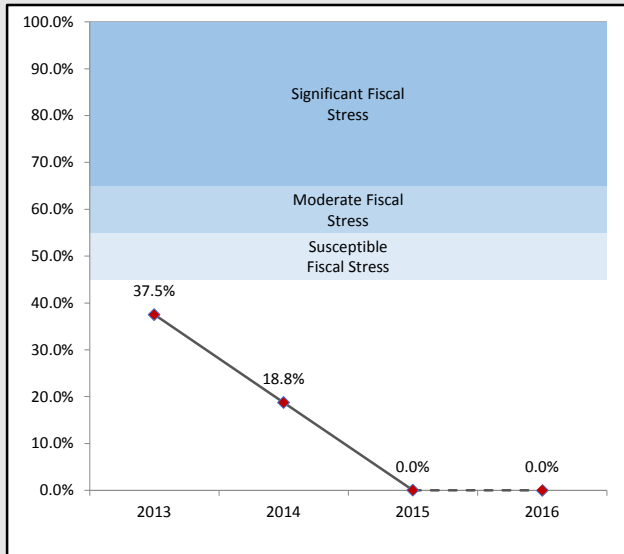


Fiscal Stress Summary

% 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 Svc 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

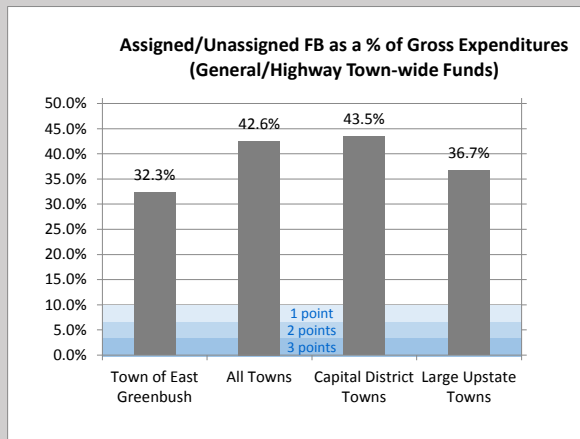
Environmental Indicators

	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

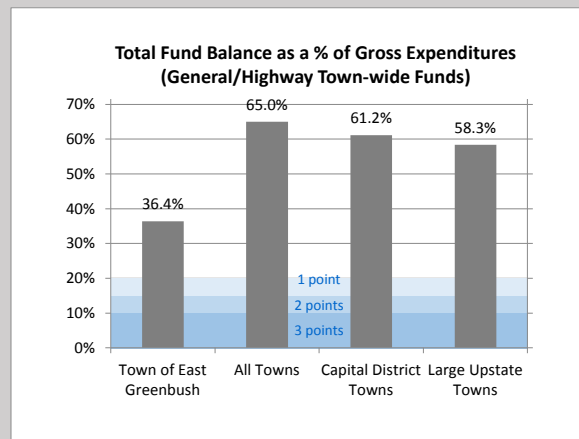
No Designation

Town of East Greenbush

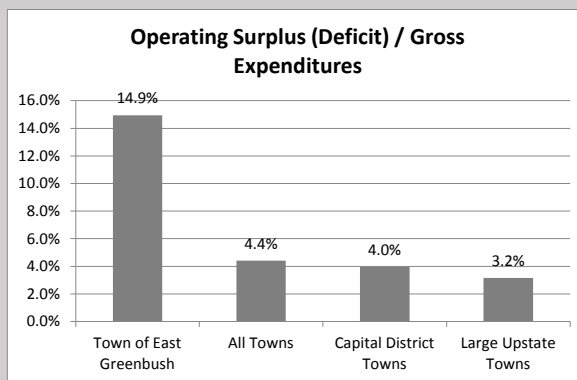
Indicator 1



Indicator 2



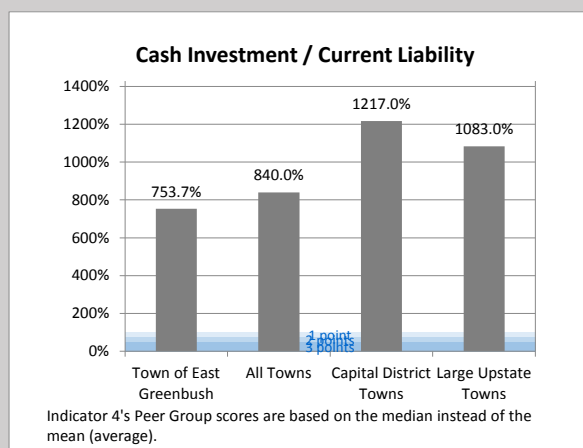
Indicator 3



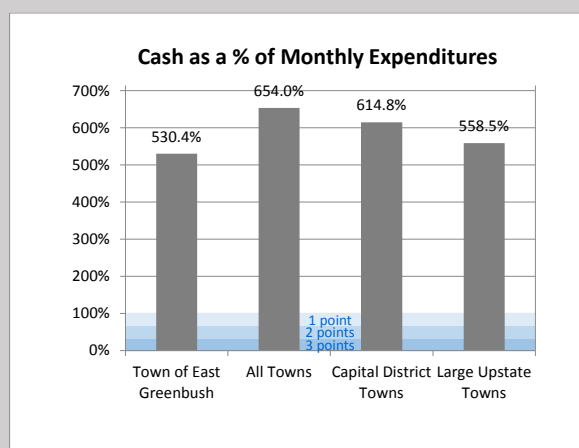
Peer Group Used in Comparison for all Indicators

All Towns	869
Capital District Towns	105
Large Upstate Towns	85

Indicator 4

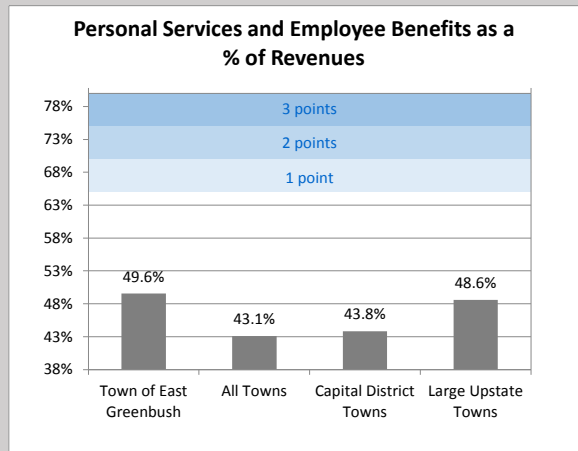


Indicator 5

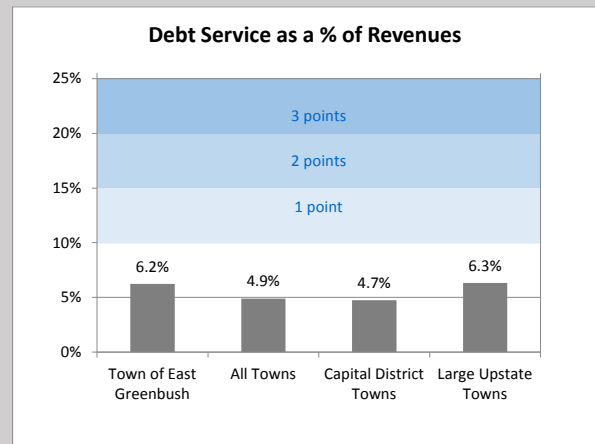


Town of East Greenbush

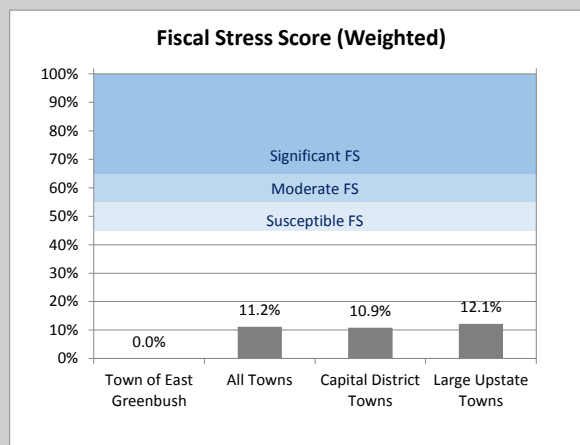
Indicator 8



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	General and Highway Town-wide Funds Only	2015	Assigned Unassigned FB (Codes 915 & 917 A and DA Funds)	3,201,782		
Assigned and	3 Points ≤ 3.33% Last Fiscal Year		Assigned Unassigned FB (Codes 915, 917, 924 Combined Funds)	7,353,904		
Unassigned	2 Points > 3.33% But ≤ 6.67% Last Fiscal Year		Gross Expenditures (A and DA Funds)	9,912,984		
Fund Balance	1 Point > 6.67% But ≤ 10% Last Fiscal Year		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	
	Combined Funds Minus A and DA Funds					
	1 Point = Combined Funds Calculation < General and Highway Town-wide Funds Calculation					
2	General and Highway Town-wide Funds Only	2015	Account code: 8029 (A and DA Funds)	3,607,706		
Total	3 Points ≤ 10% Last Fiscal Year		Account code: 8029 (Combined Funds)	8,001,659		
Fund Balance	2 Points > 10% But ≤ 15% Last Fiscal Year		Gross Expenditures (A and DA Funds)	9,912,984		
	1 Point > 15% But ≤ 20% Last Fiscal Year		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	
	Combined Funds Minus A and DA Funds					
	1 Point = Combined Funds Calculation < General and Highway Town-wide Funds Calculation					
3	Combined Funds	2013	Gross Revenues	16,532,469		
Operating	3 Points = Deficits in 3/3 Last Fiscal Years or a Deficit in the Last		Gross Expenditures	16,208,804		
Deficit	Fiscal Year ≤ -10%		Deficit	323,665	0 pts	
	2 Points = Deficits in 2/3 Last Fiscal Years	2014	Gross Revenues	17,852,769		
	1 Point = Deficit in 1/3 Last Fiscal Years		Gross Expenditures	15,561,343		
			Deficit	2,291,427	0 pts	
		2015	Gross Revenues	18,652,977		
			Gross Expenditures	16,228,503		
			Deficit	2,424,474	0 pts	
			Deficit / Gross Expenditures	14.9%	0 pts	
4	Combined Funds	2015	Cash and Investment Account Codes 200-223, 450, 451	7,173,392		
Cash Ratio	3 Points ≤ 50% Last Fiscal Year		Net Current Liability Account Codes 600-626 & 631-668 Less	951,800		
	2 Points > 50% But ≤ 75% Last Fiscal Year		Codes 280, 290, 295			
	1 Point > 75% But ≤ 100% Last Fiscal Year		Cash Investment / Current Liability	753.7%	0 pts	
5	Combined Funds	2015	Account codes: 200, 201, 450, 451	7,173,392		
Cash as a % of	3 Points ≤ 33.3% Last Fiscal Year		Average Monthly Gross Expenditures (Total Gross/12)	1,352,375		
Monthly	2 Points > 33.3% But ≤ 66.7% Last Fiscal Year		Cash / Avg Monthly Exp	530.4%	0 pts	
Expenditures	1 Point > 66.7% But ≤ 100% Last Fiscal Year					
6	All Funds	2015	Short Term Debt Issued	-		
Short Term	3 Points > 15% Last Fiscal Year		Total Revenues (General Fund)	9,196,982		
Debt Issuance	2 Points > 5% But ≤ 15% Last Fiscal Year		Debt / Total Revenues (General Fund)	0.0%	0 pts	
	1 Point > 0% But ≤ 5% Last Fiscal Year					
7	All Funds	2013	Short Term Debt Issued	-	0 pts	
Short Term	3 Points = Issuance In Each of Last Three Fiscal Years or	2014	Short Term Debt Issued	-	0 pts	
Debt Issuance	Issued a Budget Note In Last Fiscal Year	2015	Short Term Debt Issued	-	0 pts	
Trend	2 Points = Issuance In Each of Last Two Fiscal Years	2015	Budget Note Issued	No	0 pts	
	1 Point = Issuance In Last Fiscal Year					

County: Rensselaer
MuniCode: 380324900000

8	All Funds	2013	Personal Services and Employee Benefits Total Revenues <u>Pers Svc & Benefits / Revenues</u>	9,844,753 17,711,205 55.6%	0	10%	0.00
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%	2014	Personal Services and Employee Benefits Total Revenues <u>Pers Svc & Benefits / Revenues</u>	9,191,548 18,897,866 48.6%			
		2015	Personal Services and Employee Benefits Total Revenues <u>Pers Svc & Benefits / Revenues</u>	8,805,265 19,819,088 44.4%			
			Average Pers Svc & Benefits / Revenues	49.6%			
				0 pts			
9	All Funds	2013	Debt Service - Current Refunding Total Revenues <u>Debt Service / Revenues</u>	1,278,102 17,711,205 7.2%	0		0.00
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 Total Revenues <u>Debt Service / Revenues</u>	1,080,245 18,897,866 5.7%			
		2015	Debt Service - Current Refunding Total Revenues <u>Debt Service / Revenues</u>	1,140,547 19,819,088 5.8%			
			Average Net Debt Service / Revenues	6.2%			
				0 pts			
TOTAL							0.00 0.0%

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

Fund

Towns	<u>A, DA</u>	<u>A, B, DA, DB, FX, G, ES, EW, SS, SW</u>
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Significant Fiscal Stress	65 - 100%
Moderate Fiscal Stress	55 - 64.9%
Susceptible Fiscal Stress	45 - 54.9%
No Designation	0 - 44.9%

As of 31-AUG-2016