

County: Westchester
MuniCode: 550368700000

Town of Pound Ridge

Fiscal Year: 2024
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%	2024	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 1,206,955 Gross Expenditures 10,362,587 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 11.65%
	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%	2024	Data Required Total Fund Balance (code 8029) 7,318,876 Gross Expenditures 10,362,587 Calculation Total Fund Balance ÷ Gross Expenditures 70.63%
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	2022	Data Required Gross Revenues 10,129,336 Gross Expenditures 9,245,332 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 9.56%
			2023	Data Required Gross Revenues 10,782,193 Gross Expenditures 10,432,502 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.35%
			2024	Data Required Gross Revenues 11,289,365 Gross Expenditures 10,362,587 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 8.94%
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%	2024	Data Required Cash and Investments (codes 200-223, 450, 451) 777,896 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 833,403 Calculation Cash and Investments ÷ Net Current Liability 93.34%
	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%	2024	Data Required Cash and Investments (codes 200, 201, 450, 451) 777,896 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 863,549 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 90.08%
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%	2024	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) 8,542,889 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 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	2022	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0
			2023	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0
			2024	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0

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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%	2022	Data Required		0.00
				Personal Services and Employee Benefits	6,278,924	
			Total Revenues	42,859,280		
			Calculation			
			Personal Services and Employee Benefits ÷ Total Revenues	14.65%		
			2023	Data Required		
				Personal Services and Employee Benefits	6,893,505	
			Total Revenues	44,382,488		
	Calculation					
	Personal Services and Employee Benefits ÷ Total Revenues	15.53%				
	2024	Data Required				
		Personal Services and Employee Benefits	6,932,532			
	Total Revenues	50,720,460				
	Calculation					
	Personal Services and Employee Benefits ÷ Total Revenues	13.67%				
	Calculation (Average)					
3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	14.62%					
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%	2022	Data Required		0.00	
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	648,852		
		Total Revenues	42,859,280			
		Calculation				
		Debt Service ÷ Total Revenues	1.51%			
		2023	Data Required			
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	239,327		
		Total Revenues	44,382,488			
		Calculation				
		Debt Service ÷ Total Revenues	0.54%			
		2024	Data Required			
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	225,824		
Total Revenues	50,720,460					
Calculation						
Debt Service ÷ Total Revenues	0.45%					
Calculation (Average)						
3 Year Average (Debt Service ÷ Total Revenues)	0.83%					
					Total!:	6.7

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

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