

County
Columbia

Municode
100332800000

Municipality
Town of Ghent

Fiscal Year
2025

Stress Level
No Designation

Category	Indicator	Scoring	Fiscal Year End	Score Determination	Value	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%	2025	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917)	831,373	0.00
				Gross Expenditures	1,046,465	
	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%	2025	Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures	79.45%	0.00
				Data Required Total Fund Balance (code 8029)	880,437	
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	2023	Gross Expenditures	1,046,465	0.00
				Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	16.86%	
				Gross Revenues	2,985,823	
				Gross Expenditures	2,554,984	
			2024	Gross Revenues	3,286,496	
				Gross Expenditures	2,719,767	
				(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	20.84%	
				Gross Revenues	3,160,019	
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%	2025	Gross Expenditures	2,838,067	0.00
				(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	11.34%	
				Data Required Cash and Investments (codes 200-223, 450, 451)	3,684,563	
	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%	2025	Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295)	92,775	
				Calculation Cash and Investments ÷ Net Current Liability	3971.50%	
				Data Required Cash and Investments (codes 200, 201, 450, 451)	3,684,413	
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%	2025	Average Monthly Gross Expenditures (Gross Expenditures ÷ 12)	236,506	0.00
				Calculation Cash and Investments ÷ Average Monthly Gross Expenditures	1557.85%	
				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)	1,117,150	
	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	2023	Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only)	0.00%	0.00
				Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0	
				Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0	
				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	Score Determination	Value	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%	2023	Data Required		0.00	
				Personal Services and Employee Benefits	1,007,029		
				Total Revenues	3,299,964		
			2024	Calculation			
				Personal Services and Employee Benefits ÷ Total Revenues	30.52%		
				Personal Services and Employee Benefits	1,097,698		
			2025	Total Revenues	3,416,297		
				Personal Services and Employee Benefits ÷ Total Revenues	32.13%		
				Personal Services and Employee Benefits	1,198,493		
				Total Revenues	3,477,569		
				Personal Services and Employee Benefits ÷ Total Revenues	34.46%		
				Calculation (Average)			
	3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	32.37%					
	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%	2023	Data Required		0.00	
				Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	60,495		
				Total Revenues	3,299,964		
2024			Calculation				
			Debt Service ÷ Total Revenues	1.83%			
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	60,495			
2025			Total Revenues	3,416,297			
			Debt Service ÷ Total Revenues	1.77%			
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	60,495			
			Total Revenues	3,477,569			
	Debt Service ÷ Total Revenues	1.74%					
	Calculation (Average)						
3 Year Average (Debt Service ÷ Total Revenues)	1.78%						
						Total Points*	
						0.0	

Class General Fund Combined Funds

Towns A, DA A, B, DA, DB, FX, G, SS, SW, ES, EW

Revenue and Expenditures Description

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

Stress Designation

Significant Fiscal Stress 65 - 100
Moderate Fiscal Stress 55 - 64.9
Susceptible Fiscal Stress 45 - 54.9
No Designation 0 - 44.9

Footnotes

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

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