

Quick Reference Guide Financial Indicators

Category	Indicator	Description	Year		Points	Weight
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	General Fund Only (Include DA for towns) 3 Points ≤ 3.33% 2 Points > 3.33% But ≤ 6.67% 1 Point > 6.67% But ≤ 10% Combined Funds minus General Fund (Incl. DA for towns) 1 Point = combined fund calculation ≤ general fund calculation	Current Year End	Data Required Assigned Unassigned FB (Codes 915 & 917 General Fund - incl. DA for towns) Assigned Unassigned FB (Codes 915 & 917 Combined Fund) Gross Expenditures (General Fund include DA for Towns) Gross Expenditures (Combined Fund) Calculation Assigned Unassigned FB ÷ Gross Exp (General Fund - incl. DA for towns) Up to 3 pts Assigned Unassigned FB ÷ Gross Exp (Combined Fund) Up to 1 pt.	4	50%
	2 Total Fund Balance	General Fund Only (Include DA for towns) 3 Points ≤ 10% 2 Points > 10% But ≤ 15% 1 Point > 15% But ≤ 20% Combined Funds minus General Fund (Incl. DA for towns) 1 Point = combined fund calculation ≤ general fund calculation	Current Year End	Data Required Account code: 8029 Total Fund Balance (General Fund incl. DA for towns) Account code: 8029 Total Fund Balance (Combined Fund) Gross Expenditures (General Fund include DA for towns) Gross Expenditures (Combined Fund) Calculation 8029 ÷ Gross Exp (General Fund - include DA for towns) Up to 3 pts 8029 ÷ Gross Exp (Combined Fund) Up to 1 pt.	4	
Operating Deficits	3 Operating Deficit	Combined Funds 3 Points = Deficits in 3/3 last Fiscal Years or a Deficit in the Current Fiscal Year End ≤ -10% 2 Points = Deficits in 2/3 last Fiscal Years 1 Point = Deficit in 1/3 last Fiscal Years	2 Years Prior	Data Required Gross Revenues (Combined Funds) Gross Expenditures (Combined Fund) Deficit (Combined Fund)	3	10%
			Prior Year	Gross Revenues (Combined Funds) Gross Expenditures (Combined Fund) Deficit (Combined Fund)		
			Current Year End	Gross Revenues (Combined Funds) Gross Expenditures (Combined Fund) Deficit (Combined Fund)		
				Calculation Deficit ÷ Gross Expenditures (Combined Fund)		
Cash Position	4 Cash Ratio	Combined Funds 3 Points ≤ 50% 2 Points > 50% But ≤ 75% 1 Point > 75% But ≤ 100%	Current Year End	Data Required Cash and Investment Account Codes 200-223,450,451 Net Current Liability Account codes 600-626 & 631-668 less codes 280,290,295 Calculation Cash Investment ÷ Current Liability	3	20%
	5 Cash % of Monthly Expenditures	Combined Funds (Cities & Counties) 3 Points ≤ 50% 2 Points > 50% But ≤ 100% 1 Point > 100% But ≤ 150% Combined Funds (Villages & Towns) 3 Points ≤ 33.3% 2 Points > 33.3% But ≤ 66.7% 1 Point > 66.7% But ≤ 100%	Current Year End	Data Required Cash Account codes: 200, 201, 450, 451 Average monthly gross expenditures (Total Gross Exp ÷ 12) Calculation Cash ÷ Avg Monthly Exp	3	

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Use of Short Term Debt	6	All Funds 3 Points > 15% 2 Points > 5% But ≤ 15% 1 Point > 0% But ≤ 5%	Current Year End	Data Required Debt Issued Total Revenues (General Fund only) Calculation Debt ÷ Total Revenues (General Fund only)	3	10%		
	7	All Funds 3 Points = Issuance In Each of Last Three Fiscal Years or Issued a Budget Note In Current Fiscal Year End 2 Points = Issuance In Each of Last Two Fiscal Years 1 Point = Issuance In Current Fiscal Year End	2 Years Prior Prior Year Current Year End	Data Required Debt Issued Debt Issued Debt Issued Budget Note Issued	3			
Fixed Costs	8	All Funds 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%	2 Years Prior	Data Required Personal Services and Employee Benefits Total Revenues Calculation Pers Svc & Benefits ÷ Total Revenues	3	10%		
	Prior Year		Data Required Personal Services and Employee Benefits Total Revenues Calculation Pers Svc & Benefits ÷ Total Revenues					
	Current Year End		Data Required Personal Services and Employee Benefits Total Revenues Calculation Pers Svc & Benefits ÷ Total Revenues					
			Calculation 3 Yr. Average Pers Svc & Benefits ÷ Net Revenues					
	Debt Service % Revenue		All Funds 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%	2 Years Prior			Data Required Debt Service - Current Refunding Total Revenues Calculation Debt Services ÷ Total Revenues	3
				Prior Year			Data Required Debt Service - Current Refunding Total Revenues Calculation Debt Services ÷ Total Revenues	
		Current Year End		Data Required Debt Service - Current Refunding Total Revenues Calculation Debt Services ÷ Total Revenues				
				Calculation 3 Yr. Average Debt Services ÷ Net Revenues				

	<u>General Fund</u>	<u>Combined Funds</u>
Cities	A	A, FX, G, ES, EW
Counties	A	A, D, DM, FX, G, E, EW, ES
Villages	A	A, FX, G, ES, EW
Towns	A, DA	A, B, DA, DB, FX, G, EW, ES, SS, SW

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

Percent Range (out of 29 max pts)	
Significant Fiscal Stress	65 - 100%
Moderate Fiscal Stress	55 - 64.9%
Susceptible Fiscal Stress	45 - 54.9%
No Designation	0 - 44.9%