

Quick Reference Guide Financial Indicators - Cities with Dependent School Districts

Category	Indicator	Description	Year		Points	Weight
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	General Fund Only 3 Points ≤ 3.33% 2 Points > 3.33% But ≤ 6.67% 1 Point > 6.67% But ≤ 10% Combined Funds minus General Fund 1 Point = combined fund calculation < general fund calculation	Last Completed Fiscal Year	Data Required Assigned Unassigned FB (Codes 915 & 917 General Fund) Assigned Unassigned FB (Codes 915 & 917 Combined Fund) Gross Expenditures (General Fund) Gross Expenditures (Combined Funds) Calculation Assigned Unassigned FB ÷ Gross Exp (General Fund) Up to 3 pts Assigned Unassigned FB ÷ Gross Exp (Combined Funds) Up to 1 pt.	4	50%
	2 Total Fund Balance	General Fund Only 3 Points ≤ 10% 2 Points > 10% But ≤ 15% 1 Point > 15% But ≤ 20% Combined Funds minus General Fund 1 Point = combined fund calculation < general fund calculation	Last Completed Fiscal Year	Data Required Account code: 8029 Total Fund Balance (General Fund) Account code: 8029 Total Fund Balance (Combined Funds) Gross Expenditures (General Fund) Gross Expenditures (Combined Funds) Calculation Total Fund Balance ÷ Gross Exp (General Fund) Up to 3 pts Total Fund Balance ÷ Gross Exp (Combined Funds) 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 Last Completed Fiscal Year ≤ -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) Gross Revenues - Gross Expenditure = Operating Results	3	10%
			Prior Year	Gross Revenues (Combined Funds) Gross Expenditures (Combined Funds) Gross Revenues - Gross Expenditure = Operating Results		
			Last Completed Fiscal Year	Gross Revenues (Combined Funds) Gross Expenditures (Combined Funds) Gross Revenues - Gross Expenditure = Operating Results		
				Calculation Operating Results ÷ Gross Expenditures (Combined Funds)		
Cash Position	4 Cash Ratio	Combined Funds 3 Points ≤ 50% 2 Points > 50% But ≤ 75% 1 Point > 75% But ≤ 100%	Last Completed Fiscal Year	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 and Investments ÷ Current Liability	3	20%
	5 Cash % of Monthly Expenditures	Combined Funds 3 Points ≤ 50% 2 Points > 50% But ≤ 100% 1 Point > 100% But ≤ 150%	Last Completed Fiscal Year	Data Required Cash Account codes: 200, 201, 450, 451 Average monthly gross expenditures (Total Gross Exp ÷ 12) Calculation Cash ÷ Avg Monthly Exp	3	
Use of Short Term Debt	6 Short Term Debt Issuance	All Funds 3 Points > 15% 2 Points > 5% But ≤ 15% 1 Point > 0% But ≤ 5%	Last Completed Fiscal Year	Data Required Debt Issued (RANs, TANs, & budget notes) for All funds Total Revenues (General Fund only) Calculation Debt ÷ Total Revenues	3	10%
	7 Short Term Debt Issuance Trend	All Funds are used for Debt 3 Points = Issuance In Each of Last Three Fiscal Years or Issued a Budget Note In Last Completed Fiscal Year 2 Points = Issuance In Each of Last Two Fiscal Years 1 Point = Issuance In Current Fiscal Year End	2 Years Prior Prior Year Last Completed Fiscal Year	Data Required ST Debt Issued ST Debt Issued ST Debt Issued Budget Note Issued	3	

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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	3	10%	
	Calculation Pers Svc & Benefits ÷ Total Revenues						
	Prior Year		Data Required Personal Services and Employee Benefits Total Revenues				
			Calculation Pers Svc & Benefits ÷ Total Revenues				
	Last Completed Fiscal Year		Data Required Personal Services and Employee Benefits Total Revenues				
		Calculation Pers Svc & Benefits ÷ Total Revenues					
		Calculation 3 Yr. Average Pers Svc & Benefits ÷ Net Revenues					
	9	Debt Service % Revenue	2 Years Prior	Data Required Debt Service - Current Refunding Total Revenues	3		
				Calculation Debt Services ÷ Total Revenues			
				Prior Year			Data Required Debt Service - Current Refunding Total Revenues
							Calculation Debt Services ÷ Total Revenues
							Last Completed Fiscal Year
Calculation Debt Services ÷ Total Revenues							
			Calculation 3 Yr. Average Debt Services ÷ Net Revenues				

General Fund
A

Combined Funds
A, FX, G, ES, EW, A fund of dependent school district

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%