

County: Broome
MuniCode: 03010000000

County of Broome

Fiscal Year: 2017
Stress Level: Susceptible Fiscal Stress

Category	Indicator	Scoring	Fiscal Year End	Points	
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	General 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%	2017	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 14,063,349 Gross Expenditures 393,030,568 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 3.58%	12.50
	2 Total Fund Balance	General Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Point > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2017	Data Required Total Fund Balance (code 8029) 17,407,012 Gross Expenditures 393,030,568 Calculation Total Fund Balance ÷ Gross Expenditures 4.43%	18.75
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	2015	Data Required Gross Revenues 444,072,922 Gross Expenditures 449,866,691 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -1.29%	3.33
			2016	Data Required Gross Revenues 469,070,369 Gross Expenditures 467,500,235 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 0.34%	
			2017	Data Required Gross Revenues 476,062,096 Gross Expenditures 472,369,156 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 0.78%	
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%	2017	Data Required Cash and Investments (codes 200-223, 450, 451) 38,552,458 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 73,346,091 Calculation Cash and Investments ÷ Net Current Liability 52.56%	6.67
	5 Cash % of Monthly Expenditures	Combined Funds 10 points ≤ 50% 6.67 Points > 50% But ≤ 100% 3.33 Points > 100% But ≤ 150% 0 Points > 150%	2017	Data Required Cash and Investments (codes 200, 201, 450, 451) 38,518,593 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 39,364,096 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 97.85%	6.67
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%	2017	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 10,000,000 Total Revenues (General Fund Only) 393,334,252 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 2.54%	1.67
	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	2015	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 12,500,000	5.00
			2016	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 10,000,000	
			2017	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 10,000,000	

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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%	2015	Data Required Personal Services and Employee Benefits 190,846,673 Total Revenues 497,308,928 Calculation Personal Services and Employee Benefits ÷ Total Revenues 38.38%	0.00
			2016	Data Required Personal Services and Employee Benefits 197,183,460 Total Revenues 522,359,319 Calculation Personal Services and Employee Benefits ÷ Total Revenues 37.75%	
			2017	Data Required Personal Services and Employee Benefits 195,821,233 Total Revenues 527,248,200 Calculation Personal Services and Employee Benefits ÷ Total Revenues 37.14%	
			Calculation (Average)		
			3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues) 37.76%		
			2015	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 12,351,778 Total Revenues 497,308,928 Calculation Debt Service ÷ Total Revenues 2.48%	
			2016	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 13,859,255 Total Revenues 522,359,319 Calculation Debt Service ÷ Total Revenues 2.65%	
			2017	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 13,155,017 Total Revenues 527,248,200 Calculation Debt Service ÷ Total Revenues 2.50%	
			Calculation (Average)		
			3 Year Average (Debt Service ÷ Total Revenues) 2.54%		
Total¹:				54.6	

General Fund **Combined Funds**
 Counties A A, D, DM, FX, G, All Enterprise Funds

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.