

County: Broome  
MuniCode: 030484601580

## Village of Endicott

Fiscal Year: 2018  
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End		Points
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	<b>General Fund</b> 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%	2018	<b>Data Required</b> Assigned and Unassigned Fund Balance (codes 915 & 917) 2,402,555 Gross Expenditures 14,319,600 <b>Calculation</b> Assigned and Unassigned Fund Balance ÷ Gross Expenditures 16.78%	0.00
	2 Total Fund Balance	<b>General Fund</b> 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Point > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2018	<b>Data Required</b> Total Fund Balance (code 8029) 2,599,800 Gross Expenditures 14,319,600 <b>Calculation</b> Total Fund Balance ÷ Gross Expenditures 18.16%	6.25
Operating Deficits	3 Operating Deficit	<b>Combined Funds</b> 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	2016	<b>Data Required</b> Gross Revenues 20,717,932 Gross Expenditures 20,478,952 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.17%	0.00
			2017	<b>Data Required</b> Gross Revenues 20,539,692 Gross Expenditures 20,089,559 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.24%	
			2018	<b>Data Required</b> Gross Revenues 22,238,043 Gross Expenditures 21,029,006 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.75%	
Cash Position	4 Cash Ratio	<b>Combined Funds</b> 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2018	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) 557,207 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 489,522 <b>Calculation</b> Cash and Investments ÷ Net Current Liability 113.83%	0.00
	5 Cash % of Monthly Expenditures	<b>Combined Funds</b> 10 points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2018	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 555,507 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 1,752,417 <b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 31.70%	10.00
Use of Short- Term Cash- Flow Debt	6 Short-Term Cash- Flow Debt Issuance	<b>All Funds</b> 5 Points > 15% 3.33 Points > 5% But ≤ 15% 1.67 Points > 0% But ≤ 5% 0 Points = 0%	2018	<b>Data Required</b> Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 Total Revenues (General Fund Only) 14,437,930 <b>Calculation</b> Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	0.00
	7 Short-Term Cash- Flow Debt Issuance Trend	<b>All Funds</b> 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	2016	<b>Data Required</b> Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00
			2017	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	
			2018	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%	2016	Data Required Personal Services and Employee Benefits16,610,917 Total Revenues24,954,357 Calculation Personal Services and Employee Benefits ÷ Total Revenues66.57%	1.67					
				2017		Data Required Personal Services and Employee Benefits16,387,419 Total Revenues24,951,103 Calculation Personal Services and Employee Benefits ÷ Total Revenues65.68%				
						2018	Data Required Personal Services and Employee Benefits17,191,109 Total Revenues26,650,393 Calculation Personal Services and Employee Benefits ÷ Total Revenues64.51%			
							Calculation (Average) 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)65.59%			
			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%		2016	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)1,321,883 Total Revenues24,954,357 Calculation Debt Service ÷ Total Revenues5.30%	0.00		
							2017		Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)1,247,459 Total Revenues24,951,103 Calculation Debt Service ÷ Total Revenues5.00%	
									2018	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)1,984,799 Total Revenues26,650,393 Calculation Debt Service ÷ Total Revenues7.45%
										Calculation (Average) 3 Year Average (Debt Service ÷ Total Revenues)5.92%
						Total <sup>1</sup> :			17.9	

**General Fund** Villages A  
**Combined Funds** A, FX, G, 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

<sup>1</sup>Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.