

County: Rockland
MuniCode: 390469802495

Village of Kaser

Fiscal Year: 2018
Stress Level: No Designation

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%	2018	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 328,311 Gross Expenditures 731,506	0.00			
				Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 44.88%				
	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%	2018	Data Required Total Fund Balance (code 8029) 328,311 Gross Expenditures 731,506	0.00			
				Calculation Total Fund Balance ÷ Gross Expenditures 44.88%				
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	2016	Data Required Gross Revenues 763,064 Gross Expenditures 758,141	0.00			
				Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 0.65%				
				2017		Data Required Gross Revenues 811,797 Gross Expenditures 759,627		
			Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 6.87%					
			2018			Data Required Gross Revenues 861,314 Gross Expenditures 731,506		
				Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 17.75%				
				Cash Position		4 Cash Ratio	2018	Data Required Cash and Investments (codes 200-223, 450, 451) 173,473 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 10,250
			Calculation Cash and Investments ÷ Net Current Liability 1692.42%					
			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%
Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 284.57%								
Use of Short- Term Cash- Flow Debt	6 Short-Term Cash- Flow Debt Issuance	2018		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) 861,314	0.00			
			Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%					
			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		2016	Data Required 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 Benefits 321,271 Total Revenues 2,854,650 Calculation Personal Services and Employee Benefits ÷ Total Revenues 11.25%	0.00					
				2017		Data Required Personal Services and Employee Benefits 345,810 Total Revenues 2,904,144 Calculation Personal Services and Employee Benefits ÷ Total Revenues 11.91%				
						2018	Data Required Personal Services and Employee Benefits 362,989 Total Revenues 3,051,351 Calculation Personal Services and Employee Benefits ÷ Total Revenues 11.90%			
							Calculation (Average) 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues) 11.69%			
			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) - Total Revenues 2,854,650 Calculation Debt Service ÷ Total Revenues 0.00%	0.00
				2017					Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) - Total Revenues 2,904,144 Calculation Debt Service ÷ Total Revenues 0.00%	
						2018			Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) - Total Revenues 3,051,351 Calculation Debt Service ÷ Total Revenues 0.00%	
									Calculation (Average) 3 Year Average (Debt Service ÷ Total Revenues) 0.00%	
								Total ¹ :		

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

¹Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.