

County: Herkimer
MuniCode: 210432503170

Village of Mohawk

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) -645,647 Gross Expenditures 1,486,476 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures -43.43% | 25.00 |
| | 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) 975,060 Gross Expenditures 1,486,476 Calculation Total Fund Balance ÷ Gross Expenditures 65.60% | 0.00 |
| 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 2,098,865 Gross Expenditures 2,309,420 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -9.12% | 6.67 |
| | | | 2017 | Data Required Gross Revenues 2,125,888 Gross Expenditures 2,319,757 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -8.36% | |
| | | | 2018 | Data Required Gross Revenues 2,011,095 Gross Expenditures 1,947,287 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.28% | |
| | | | | | |
| | | | | | |
| | | | | | |
| 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% | 2018 | Data Required Cash and Investments (codes 200-223, 450, 451) 1,973,251 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 200,000 Calculation Cash and Investments ÷ Net Current Liability 986.63% | 0.00 |
| | 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% | 2018 | Data Required Cash and Investments (codes 200, 201, 450, 451) 1,973,251 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 162,274 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 1216.00% | 0.00 |
| 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% | 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) 1,511,872 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00% | 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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|--|---|---|--|---|----------------------|------|
| 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 | 1,561,203 | |
| | | | | Total Revenues | 3,301,679 | |
| | | | | Calculation | | |
| | | | Personal Services and Employee Benefits ÷ Total Revenues | 47.29% | | |
| | | | 2017 | Data Required | | |
| | | | | Personal Services and Employee Benefits | 1,548,666 | |
| | | | | Total Revenues | 3,414,758 | |
| | Calculation | | | | | |
| | Personal Services and Employee Benefits ÷ Total Revenues | 45.35% | | | | |
| | 2018 | Data Required | | | | |
| | | Personal Services and Employee Benefits | 1,549,209 | | | |
| | | Total Revenues | 3,396,543 | | | |
| | | Calculation | | | | |
| Personal Services and Employee Benefits ÷ Total Revenues | 45.61% | | | | | |
| | Calculation (Average) | | | | | |
| | 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues) | 46.08% | | | | |
| | 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) | 109,006 | |
| | | | | Total Revenues | 3,301,679 | |
| | | | | Calculation | | |
| | | | Debt Service ÷ Total Revenues | 3.30% | | |
| | | | 2017 | Data Required | | |
| | | | | Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) | 108,832 | |
| | | | | Total Revenues | 3,414,758 | |
| | | | | Calculation | | |
| | | | Debt Service ÷ Total Revenues | 3.19% | | |
| | | | 2018 | Data Required | | |
| | | | | Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) | 87,579 | |
| Total Revenues | 3,396,543 | | | | | |
| Calculation | | | | | | |
| Debt Service ÷ Total Revenues | 2.58% | | | | | |
| | Calculation (Average) | | | | | |
| | 3 Year Average (Debt Service ÷ Total Revenues) | 3.02% | | | | |
| | | | | | Total ¹ : | 31.7 |

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.