

County: Schenectady  
MuniCode: 420424201250

## Village of Delanson

Fiscal Year: 2019  
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%	2019	<b>Data Required</b> Assigned and Unassigned Fund Balance (codes 915 & 917) 47,021 Gross Expenditures 210,913 <b>Calculation</b> Assigned and Unassigned Fund Balance ÷ Gross Expenditures 22.29%	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%	2019	<b>Data Required</b> Total Fund Balance (code 8029) 174,150 Gross Expenditures 210,913 <b>Calculation</b> Total Fund Balance ÷ Gross Expenditures 82.57%	0.00					
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	2017	<b>Data Required</b> Gross Revenues 320,988 Gross Expenditures 287,036 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 11.83%	0.00					
			2018	<b>Data Required</b> Gross Revenues 311,081 Gross Expenditures 298,869 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 4.09%						
				2019		<b>Data Required</b> Gross Revenues 334,580 Gross Expenditures 284,390 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 17.65%				
			Cash Position	4 Cash Ratio		2019	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) 175,578 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 5,972 <b>Calculation</b> Cash and Investments ÷ Net Current Liability 2939.79%	0.00		
							5 Cash % of Monthly Expenditures	2019	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 175,548 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 23,699 <b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 740.73%	0.00
				Use of Short- Term Cash- Flow Debt		6 Short-Term Cash- Flow Debt Issuance	2019	<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) 235,471 <b>Calculation</b> Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	0.00	
								7 Short-Term Cash- Flow Debt Issuance Trend	2017	<b>Data Required</b> 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									
2019	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%	2017	Data Required Personal Services and Employee Benefits 61,269 Total Revenues 320,988	0.00			
				Calculation Personal Services and Employee Benefits ÷ Total Revenues 19.09%				
				Data Required Personal Services and Employee Benefits 62,807 Total Revenues 311,081				
			2018	Calculation Personal Services and Employee Benefits ÷ Total Revenues 20.19%				
				Data Required Personal Services and Employee Benefits 65,124 Total Revenues 334,580				
				Calculation Personal Services and Employee Benefits ÷ Total Revenues 19.46%				
			2019	Calculation (Average) 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues) 19.58%				
			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%		2017	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 39,880 Total Revenues 320,988	1.67
							Calculation Debt Service ÷ Total Revenues 12.42%	
	2018	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 39,366 Total Revenues 311,081						
		Calculation Debt Service ÷ Total Revenues 12.65%						
		2019			Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 39,030 Total Revenues 334,580			
	Calculation Debt Service ÷ Total Revenues 11.67%							
	Calculation (Average) 3 Year Average (Debt Service ÷ Total Revenues) 12.25%							
				Total <sup>1</sup> :	1.7			

**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

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