

County: Broome
MuniCode: 030484601580

Village of Endicott

Fiscal Year: 2019
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%	2019	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 2,691,661 Gross Expenditures 14,154,122 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 19.02%	0.00
	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%	2019	Data Required Total Fund Balance (code 8029) 2,881,251 Gross Expenditures 14,154,122 Calculation Total Fund Balance ÷ Gross Expenditures 20.36%	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	2017	Data Required Gross Revenues 20,539,692 Gross Expenditures 20,089,559 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.24%	0.00
			2018	Data Required Gross Revenues 22,241,043 Gross Expenditures 21,032,006 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.75%	
			2019	Data Required Gross Revenues 22,739,785 Gross Expenditures 21,871,826 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.97%	
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%	2019	Data Required Cash and Investments (codes 200-223, 450, 451) 2,727,991 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 530,577 Calculation Cash and Investments ÷ Net Current Liability 514.16%	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%	2019	Data Required Cash and Investments (codes 200, 201, 450, 451) 2,726,291 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 1,822,652 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 149.58%	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%	2019	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) 14,587,817 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	2017	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00
			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	16,387,419
				Total Revenues	24,951,103
				Calculation	
			Personal Services and Employee Benefits ÷ Total Revenues	65.68%	
			2018	Data Required	
				Personal Services and Employee Benefits	17,191,109
				Total Revenues	26,653,393
				Calculation	
			Personal Services and Employee Benefits ÷ Total Revenues	64.50%	
	2019	Data Required			
		Personal Services and Employee Benefits	16,892,310		
		Total Revenues	26,948,395		
		Calculation			
	Personal Services and Employee Benefits ÷ Total Revenues	62.68%			
		Calculation (Average)			
3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)		64.29%			
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)	1,247,459	
			Total Revenues	24,951,103	
			Calculation		
		Debt Service ÷ Total Revenues	5.00%		
		2018	Data Required		
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	1,972,121	
			Total Revenues	26,653,393	
			Calculation		
		Debt Service ÷ Total Revenues	7.40%		
2019	Data Required				
	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	3,435,634			
	Total Revenues	26,948,395			
	Calculation				
Debt Service ÷ Total Revenues	12.75%				
	Calculation (Average)				
	3 Year Average (Debt Service ÷ Total Revenues)	8.38%			
				Total ¹ :	0.0

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.