

County: Nassau
MuniCode: 280463402620

Village of Lattingtown

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) 852,431 Gross Expenditures 1,300,678 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 65.54%	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) 1,089,282 Gross Expenditures 1,300,678 Calculation Total Fund Balance ÷ Gross Expenditures 83.75%	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 1,430,955 Gross Expenditures 1,494,018 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -4.22%	6.67
			2018	Data Required Gross Revenues 1,331,396 Gross Expenditures 1,158,558 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 14.92%	
			2019	Data Required Gross Revenues 1,296,635 Gross Expenditures 1,300,678 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -0.31%	
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) 1,097,928 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 60,558 Calculation Cash and Investments ÷ Net Current Liability 1813.02%	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) 1,097,878 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 108,390 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 1012.90%	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) 1,296,635 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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Village of Lattintown

Fiscal Year: 2019
Stress Level: No Designation

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	0.00	
				Personal Services and Employee Benefits		550,390
				Total Revenues		1,430,955
				Calculation		
			Personal Services and Employee Benefits ÷ Total Revenues	38.46%		
			2018	Data Required		
				Personal Services and Employee Benefits	581,071	
				Total Revenues	1,331,396	
	Calculation					
	Personal Services and Employee Benefits ÷ Total Revenues	43.64%				
	2019	Data Required				
		Personal Services and Employee Benefits	586,781			
Total Revenues		1,296,635				
Calculation						
Personal Services and Employee Benefits ÷ Total Revenues	45.25%					
	Calculation (Average)					
3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	42.45%					
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	0.00		
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)		0	
			Total Revenues		1,430,955	
			Calculation			
		Debt Service ÷ Total Revenues	0.00%			
		2018	Data Required			
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	0		
			Total Revenues	1,331,396		
			Calculation			
		Debt Service ÷ Total Revenues	0.00%			
		2019	Data Required			
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	0		
Total Revenues	1,296,635					
Calculation						
Debt Service ÷ Total Revenues	0.00%					
	Calculation (Average)					
3 Year Average (Debt Service ÷ Total Revenues)	0.00%					
				Total ¹ :	6.7	

	<u>General Fund</u>	<u>Combined Funds</u>
Villages	A	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.