

County: Nassau
MuniCode: 280463402620

Village of Lattingtown

Fiscal Year: 2020
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%	2020	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%	2020	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	2018	3.33
			2019	
			2020	
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%	2020	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%	2020	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%	2020	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	2018	0.00
			2019	
			2020	

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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%	2018	Data Required	0.00	
				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%		
	2020	Data Required				
		Personal Services and Employee Benefits	580,480			
		Total Revenues	1,337,546			
		Calculation				
Personal Services and Employee Benefits ÷ Total Revenues	43.40%					
	Calculation (Average)					
3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	44.10%					
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%	2018	Data Required	0.00		
			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%			
		2020	Data Required			
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)		0	
			Total Revenues		1,337,546	
			Calculation			
Debt Service ÷ Total Revenues	0.00%					
	Calculation (Average)					
3 Year Average (Debt Service ÷ Total Revenues)	0.00%					
Total ¹ :				3.3		

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.