

County: Herkimer
MuniCode: 210432503170

Village of Mohawk

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	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 1,148,561 Gross Expenditures 1,868,559 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 61.47%	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	Data Required Total Fund Balance (code 8029) 1,148,561 Gross Expenditures 1,868,559 Calculation Total Fund Balance ÷ Gross Expenditures 61.47%	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	Data Required Gross Revenues 2,011,095 Gross Expenditures 1,947,287 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.28%	3.33
			2019	Data Required Gross Revenues 2,663,783 Gross Expenditures 2,175,144 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 22.46%	
			2020	Data Required Gross Revenues 2,172,800 Gross Expenditures 2,280,605 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -4.73%	
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	Data Required Cash and Investments (codes 200-223, 450, 451) 4,630,939 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 227,457 Calculation Cash and Investments ÷ Net Current Liability 2035.96%	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	Data Required Cash and Investments (codes 200, 201, 450, 451) 4,630,939 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 190,050 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 2436.69%	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	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) 1,687,014 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	2018	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00
			2019	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	
			2020	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%	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%	
	2019	Data Required			
		Personal Services and Employee Benefits	1,597,879		
		Total Revenues	4,108,815		
		Calculation			
		Personal Services and Employee Benefits ÷ Total Revenues	38.89%		
2020	Data Required				
	Personal Services and Employee Benefits	1,608,710			
	Total Revenues	3,552,282			
Calculation					
Personal Services and Employee Benefits ÷ Total Revenues	45.29%				
Calculation (Average)					
3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	43.26%				
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		
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	87,579	
		Total Revenues	3,396,543		
		Calculation			
		Debt Service ÷ Total Revenues	2.58%		
		2019	Data Required		
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	221,908	
			Total Revenues	4,108,815	
		Calculation			
		Debt Service ÷ Total Revenues	5.40%		
2020	Data Required				
	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	272,221			
	Total Revenues	3,552,282			
Calculation					
Debt Service ÷ Total Revenues	7.66%				
Calculation (Average)					
3 Year Average (Debt Service ÷ Total Revenues)	5.21%				
				Total ¹ :	3.3

General Fund **Combined Funds**
 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.