

County: Monroe
MuniCode: 260452202370

Village of Honeoye Falls

Fiscal Year: 2021
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	Data Required	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%	2021	Assigned and Unassigned Fund Balance (codes 915 & 917) Gross Expenditures Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures	1,144,840 2,441,599 46.89%	0.00
	2 Total Fund Balance	General Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Points > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2021	Total Fund Balance (code 8029) Gross Expenditures Calculation Total Fund Balance ÷ Gross Expenditures	1,903,305 2,441,599 77.95%	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	2019	Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	2,778,768 2,489,784 11.61%	3.33
			2020	Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	2,860,674 2,777,609 2.99%	
			2021	Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	3,125,484 3,319,817 -5.85%	
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%	2021	Data Required Cash and Investments (codes 200-223, 450, 451) Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) Calculation Cash and Investments ÷ Net Current Liability	1,533,640 185,129 828.42%	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%	2021	Data Required Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) Calculation Cash and Investments ÷ Average Monthly Gross Expenditures	1,533,440 276,651 554.29%	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%	2021	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Total Revenues (General Fund Only) Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only)	0 2,524,933 0.00%	0.00
			2019	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0	0.00
	2020	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0			
	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	2021	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		Points	
			End			
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%	2019	Data Required		0.00
				Personal Services and Employee Benefits	1,309,612	
			Total Revenues	2,778,768		
			Calculation			
			Personal Services and Employee Benefits ÷ Total Revenues	47.13%		
			2020	Data Required		
				Personal Services and Employee Benefits	1,339,331	
	Total Revenues	2,860,674				
	Calculation					
	Personal Services and Employee Benefits ÷ Total Revenues	46.82%				
	2021	Data Required				
		Personal Services and Employee Benefits	1,369,541			
	Total Revenues	3,125,484				
	Calculation					
Personal Services and Employee Benefits ÷ Total Revenues	43.82%					
Calculation (Average)						
3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	45.92%					
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%	2019	Data Required		0.00	
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	156,864		
		Total Revenues	2,778,768			
		Calculation				
		Debt Service ÷ Total Revenues	5.65%			
		2020	Data Required			
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	157,362		
Total Revenues	2,860,674					
Calculation						
Debt Service ÷ Total Revenues	5.50%					
2021	Data Required					
	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	377,121				
Total Revenues	3,125,484					
Calculation						
Debt Service ÷ Total Revenues	12.07%					
Calculation (Average)						
3 Year Average (Debt Service ÷ Total Revenues)	7.74%					
Total!:					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.

County: Monroe
MuniCode: 260352200000

Town of Mendon

Fiscal Year: 2021
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	Data Required	Points
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	General Fund and Highway Town-wide 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%	2021	Assigned and Unassigned Fund Balance (codes 915 & 917) Gross Expenditures 725,502 1,761,683 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 41.18%	0.00
	2 Total Fund Balance	General Fund and Highway Town-wide Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Points > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2021	Data Required Total Fund Balance (code 8029) Gross Expenditures 2,223,968 1,761,683 Calculation Total Fund Balance ÷ Gross Expenditures 126.24%	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	2019	Data Required Gross Revenues Gross Expenditures 4,522,254 4,112,059 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 9.98%	0.00
			2020	Data Required Gross Revenues Gross Expenditures 4,764,809 4,258,238 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 11.90%	
			2021	Data Required Gross Revenues Gross Expenditures 4,595,130 3,674,404 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 25.06%	
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%	2021	Data Required Cash and Investments (codes 200-223, 450, 451) Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 2,773,135 0 Calculation Cash and Investments ÷ Net Current Liability	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%	2021	Data Required Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 2,772,785 306,200 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 905.55%	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%	2021	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Total Revenues (General Fund Only) 0 1,691,885 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	0.00
			2019	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	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	2020	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	
2021	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0				

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Town of Mendon

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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%	2019	Data Required	
				Personal Services and Employee Benefits	2,272,288
				Total Revenues	4,878,777
				Calculation	
			Personal Services and Employee Benefits ÷ Total Revenues	46.57%	
			2020	Data Required	
				Personal Services and Employee Benefits	2,244,945
	Total Revenues	5,034,363			
	2021	Data Required			
		Personal Services and Employee Benefits	2,228,198		
		Total Revenues	5,156,718		
	Calculation				
	Personal Services and Employee Benefits ÷ Total Revenues				43.21%
	Calculation (Average)				44.79%
3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)				44.79%	
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%	2019	Data Required		
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	155,136	
			Total Revenues	4,878,777	
			Calculation		
		Debt Service ÷ Total Revenues	3.18%		
		2020	Data Required		
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	146,888	
			Total Revenues	5,034,363	
		2021	Data Required		
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	149,200	
Total Revenues	5,156,718				
Calculation					
Debt Service ÷ Total Revenues				2.89%	
Calculation (Average)				3.00%	
3 Year Average (Debt Service ÷ Total Revenues)				3.00%	
Total¹:				0.0	

Towns General Fund Combined Funds
 A, DA A, B, DA, DB, FX, G, SS, SW, 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

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