Appendix 3-8. (2 pages)

County: Monroe MuniCode: 260452202370

Village of Honeoye Falls

Fiscal Year: 2021 Stress Level: No Designation

Fiscal Year

Category	Indicator	Scoring	End		Points
Year End	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	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 1,144,840 Gross Expenditures 2,441,599 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 46.89%	0.00
Fund Balance	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	Data Required Total Fund Balance (code 8029) 1,903,305 Gross Expenditures 2,441,599 Calculation Total Fund Balance ÷ Gross Expenditures 77.95%	0.00
		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 2,778,768 Gross Expenditures 2,489,784 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 11,61%	
Operating Deficits	3 Operating Deficit		2020	Data Required Gross Revenues 2,860,674 Gross Expenditures 2,777,609 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2,99%	3.33
			2021	Data Required Gross Revenues 3,125,484 Gross Expenditures 3,319,817 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -5.85%	
	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 1,533,640 Cash and Investments (codes 200-223, 450, 451) 1,533,640 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 185,129 Calculation 1,533,640	0.00
Cash Position	5 Cash % of Monthly Expenditures	Crombined Funds 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2021	Cash and Investments + Net Current Liability Data Required Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures + 12) Cash and Investments + Average Monthly Gross Expenditures Cash and Investments + Average Monthly Gross Expenditures 554, 29%	0.00
Use of Short-	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, 0 Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Total Revenues (General Fund Only) 2,524,933 Calculation	0.00
Term Cash- Flow Debt	7 Short-Term Cash-	All Funds 5 Points = Issuance In Each of Last Three Years 3.33 Points = Issuance In Each of Last Two Years	2019	Short-Term Debt Issued ÷ Total Revenues (General Fund Only) Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	2 - F- 27 3
	Flow Debt Issuance	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)	0.00
	Trend		2021	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	

County: Monroe MuniCode: 260452202370

Village of Honeoye Falls

Fiscal Year: 2021 Stress Level: No Designation

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Category	Indicator	Scoring	End			Points
		All Funds (Except Capital Projects)		Data Required		
		5 Points = Last Three Fiscal Year Average ≥ 75%		Personal Services and Employee Benefits	1,309,612	
		3.33 Points = Last Three Fiscal Year Average ≥ 70% But < 75%	2019	Total Revenues	2,778,768	
		1.67 Points = Last Three Fiscal Year Average ≥ 65% But < 70%		Calculation		
		0 Points = Last Three Fiscal Year Average < 65%		Personal Services and Employee Benefits ÷ Total Revenues	47.13%	
	8 Personal Services and Employee	and the second of the second o		Data Required		
				Personal Services and Employee Benefits	1,339,331	
			2020	020 Total Revenues	2,860,674	0.00
				Calculation		
				Personal Services and Employee Benefits ÷ Total Revenues	46.82%	
	Benefits			Data Required		
	Denemes			Personal Services and Employee Benefits 2021 Total Revenues	1,369,541	
			2021		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%	
Fixed Costs –	9 Debt Service % Revenue	All Funds (Except Capital Projects)		Data Required		
		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%		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	156,864	
			2019	Total Revenues	2,778,768	
				Calculation		
				Debt Service ÷ Total Revenues	5.65%	
				Data Required		
				Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	157,362	
			2020	Total Revenues	2.860,674	
-10.60				Calculation		0.00
				Debt Service ÷ Total Revenues	5.50%	
	70 Neveride			Data Required		
				Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	377,121	
		2021	2021	Total Revenues	3,125,484	
				Calculation		
				Debt Service ÷ Total Revenues	12.07%	
				Calculation (Average)		
				3 Year Average (Debt Service ÷ Total Revenues)	7.74%	
				To read the second seco	Total ¹ :	3.3

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 Stress65 - 100Moderate Fiscal Stress55 - 64.9Susceptible Fiscal Stress45 - 54.9

No Designation

0 - 44.9

¹Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

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County: Monroe MuniCode: 260352200000

Town of Mendon

Fiscal Year: 2021
Stress Level: No Designation

Fiscal Year

Category	Indicator	Scoring	End			Points
Year End	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	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) Gross Expenditures Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures	725,502 1,761,683 41.18%	0.00
Fund Balance	2 Total Fund Balance	General Fund and Highway Town-wide Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10%	2021	Data Required Total Fund Balance (code 8029) Gross Expenditures Calculation Total Fund Balance ÷ Gross Expenditures	2,223,968 1,761,683	0.00
	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	4,522,254 4,112,059 9,98%	
Operating Deficits			2020	Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	4,764,809 4,258,238	0.00
			2021	Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	4,595,130 3,674,404	
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	25.06% 2,773,135 0	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	Cash and Investments + Net Current Liability 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	2,772,785 306,200	0.00
Ise 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	905.55% 0 1,691,885	0.00
	7 Short Town Code	All Funds 5 Points = Issuance In Each of Last Three Years 3.33 Points = Issuance In Each of Last Two Years	2019	Short-Term Debt Issued ÷ Total Revenues (General Fund Only) Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes,	0.00%	
	Short-Term Cash- Flow Debt Issuance Trend	1.67 Points = Issuance In Current Year 0 Points = No Issuance In Current Year	2020	Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0	0.00
			2021	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0	

County: Monroe MuniCode: 260352200000

Town of Mendon

Fiscal Year: 2021 Stress Level: No Designation

Points

Fiscal Year

	Indicator	Scoring	End			
Category	All Funds (Except Capital Projects) All Funds (Except Capital Projects) S 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% O Points = Last Three Fiscal Year Average < 65% 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%		Data Required Personal Services and Employee Benefits	2,272,288 4,878,777	
			2019	Total Revenues	4,878,777	
				Calculation	46.57%	
				Personal Services and Employee Benefits ÷ Total Revenues	10,077	
			2020 Tota	Data Required	2,244,945	
				Personal Services and Employee Benefits	5,034,363	
				Total Revenues	3,031,303	0.00
				Calculation	44.59%	
				Personal Services and Employee Benefits ÷ Total Revenues	44.3370	
				Data Required	2,228,198	
				Personal Services and Employee Benefits	5,156,718	
			2021	2021 Total Revenues	3,130,710	
				Calculation	43.21%	
				Personal Services and Employee Benefits ÷ Total Revenues	43.2176	
				Calculation (Average)	44.79%	
				3 Year Average (Personal Services and Employee Benefits + Total Revenues)	44.79%	
xed Costs	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%		Data Required	155 126		
xed costs		All Funds (Except Capital Projects)		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	155,136	
		5 Points = Last Three Fiscal Year Average 2 20%	2019	Total Revenues	4,878,777	
		3.33 Points = Last Three Fiscal Year Average ≥ 15% But < 20%	2025	Calculation	2.400/	
		1.67 Points = Last Three Fiscal Year Average ≥ 10% But < 15%		Debt Service ÷ Total Revenues	3.18%	
			Data Required			
			2020	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	146,888	
				Total Revenues	5,034,363	0.00
		2020	Calculation		0.00	
	Debt Service			Debt Service ÷ Total Revenues	2.92%	
	% Revenue			Data Required		
				Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	149,200	
		2021	Total Revenues	5,156,718		
			Calculation			
				Debt Service ÷ Total Revenues	2.89%	
				Calculation (Average)		
				3 Year Average (Debt Service ÷ Total Revenues)	3.00%	
				3 Year Average (Debt Service + Total Nevendes)	Total ¹ :	0.0

 Towns
 General Fund A, DA
 Combined Funds 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

Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

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