

Quick Reference Guide Financial Indicators - Cities with Dependent School Districts

Category	Indicator	Description	Year	Points	Weight
Year End Fund Balance	1	General Fund Only 3 Points ≤ 3.33% 2 Points > 3.33% But ≤ 6.67% 1 Point > 6.67% But ≤ 10% Combined Funds minus General Fund 1 Point = combined fund calculation < general fund calculation	Last Completed Fiscal Year	4	50%
		Data Required Assigned Unassigned FB (Codes 915 & 917 General Fund) Assigned Unassigned FB (Codes 915 & 917 Combined Fund) Gross Expenditures (General Fund) Gross Expenditures (Combined Funds) Calculation Assigned Unassigned FB ÷ Gross Exp (General Fund) Up to 3 pts Assigned Unassigned FB ÷ Gross Exp (Combined Funds) Up to 1 pt.			
Year End Fund Balance	2	General Fund Only 3 Points ≤ 10% 2 Points > 10% But ≤ 15% 1 Point > 15% But ≤ 20% Combined Funds minus General Fund 1 Point = combined fund calculation < general fund calculation	Last Completed Fiscal Year	4	50%
		Data Required Account code: 8029 Total Fund Balance (General Fund) Account code: 8029 Total Fund Balance (Combined Funds) Gross Expenditures (General Fund) Gross Expenditures (Combined Funds) Calculation Total Fund Balance ÷ Gross Exp (General Fund) Up to 3 pts Total Fund Balance ÷ Gross Exp (Combined Funds) Up to 1 pt.			
Operating Deficits	3	Combined Funds 3 Points = Deficits in 3/3 last Fiscal Years or a Deficit in the Last Completed Fiscal Year ≤ -10% 2 Points = Deficits in 2/3 last Fiscal Years 1 Point = Deficit in 1/3 last Fiscal Years	2 Years Prior	3	10%
			Prior Year		
			Last Completed Fiscal Year		
		Data Required Gross Revenues (Combined Funds) Gross Expenditures (Combined Fund) Gross Revenues - Gross Expenditure = Operating Results Calculation Operating Results ÷ Gross Expenditures (Combined Funds)			
Cash Position	4	Combined Funds 3 Points ≤ 50% 2 Points > 50% But ≤ 75% 1 Point > 75% But ≤ 100%	Last Completed Fiscal Year	3	20%
	5	Combined Funds 3 Points ≤ 50% 2 Points > 50% But ≤ 100% 1 Point > 100% But ≤ 150%	Last Completed Fiscal Year		
		Data Required Cash and Investment Account Codes 200-223,450,451 Net Current Liability Account codes 600-626 & 631-668 less codes 280,290,295 Calculation Cash and Investments ÷ Current Liability			
		Data Required Cash Account codes: 200, 201, 450, 451 Average monthly gross expenditures (Total Gross Exp ÷ 12) Calculation Cash ÷ Avg Monthly Exp			
Use of Short Term Debt	6	All Funds 3 Points > 15% 2 Points > 5% But ≤ 15% 1 Point > 0% But ≤ 5%	Last Completed Fiscal Year	3	10%
	7	All Funds are used for Debt 3 Points = Issuance In Each of Last Three Fiscal Years or Issued a Budget Note In Last Completed Fiscal Year 2 Points = Issuance In Each of Last Two Fiscal Years 1 Point = Issuance In Current Fiscal Year End	2 Years Prior Prior Year Last Completed Fiscal Year		
		Data Required Debt Issued (RANs, TANS, & budget notes) for All funds Total Revenues (General Fund only) Calculation Debt ÷ Total Revenues			
		Data Required ST Debt Issued ST Debt Issued ST Debt Issued Budget Note Issued			

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Category	Indicator	Description	Year	Points	Weight		
Fixed Costs	8 Personal Services and Employee Benefits	All Funds 3 Points = Last Three Fiscal Year Average ≥ 75% 2 Points = Last Three Fiscal Year Average ≥ 70% But < 75% 1 Point = Last Three Fiscal Year Average ≥ 65% But < 70%	2 Years Prior	Data Required Personal Services and Employee Benefits Total Revenues Calculation Pers Svc & Benefits ÷ Total Revenues	3	10%	
			Prior Year	Data Required Personal Services and Employee Benefits Total Revenues Calculation Pers Svc & Benefits ÷ Total Revenues			
			Last Completed Fiscal Year	Data Required Personal Services and Employee Benefits Total Revenues Calculation Pers Svc & Benefits ÷ Total Revenues			
				Calculation 3 Yr. Average Pers Svc & Benefits ÷ Net Revenues			
	9 Debt Service % Revenue		All Funds 3 Points = Last Three Fiscal Year Average ≥ 20% 2 Points = Last Three Fiscal Year Average ≥ 15% But < 20% 1 Point = Last Three Fiscal Year Average ≥ 10% But < 15%	2 Years Prior	Data Required Debt Service - Current Refunding Total Revenues Calculation Debt Services ÷ Total Revenues		3
				Prior Year	Data Required Debt Service - Current Refunding Total Revenues Calculation Debt Services ÷ Total Revenues		
				Last Completed Fiscal Year	Data Required Debt Service - Current Refunding Total Revenues Calculation Debt Services ÷ Total Revenues		
					Calculation 3 Yr. Average Debt Services ÷ Net Revenues		

General Fund
A

Combined Funds
A, FX, G, ES, EW, A fund of dependent school district

Gross Revenues = Revenues and Other Sources
Total Revenues = Revenues
Gross Expenditures = Expenditures and Other Uses
Total Expenditures = Expenditures

Percent Range (out of 29 max pts)

Significant Fiscal Stress	65 - 100%
Moderate Fiscal Stress	55 - 64.9%
Susceptible Fiscal Stress	45 - 54.9%
No Designation	0 - 44.9%