

County: Cattaraugus  
MuniCode: 040239000000

## City of Clean

Fiscal Year: 2024  
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	Points	
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	<b>General Fund</b> 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%	2024	<b>Data Required</b> Assigned and Unassigned Fund Balance (codes 915 & 917) 1,189,950 Gross Expenditures 19,566,058 <b>Calculation</b> Assigned and Unassigned Fund Balance ÷ Gross Expenditures 6.08%	12.50
	2 Total Fund Balance	<b>General Fund</b> 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Points > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2024	<b>Data Required</b> Total Fund Balance (code 8029) 2,169,921 Gross Expenditures 19,566,058 <b>Calculation</b> Total Fund Balance ÷ Gross Expenditures 11.09%	12.50
Operating Deficits	3 Operating Deficit	<b>Combined Funds</b> 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	2022	<b>Data Required</b> Gross Revenues 26,171,338 Gross Expenditures 26,155,534 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 0.06%	6.67
			2023	<b>Data Required</b> Gross Revenues 27,801,289 Gross Expenditures 28,675,030 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -3.05%	
			2024	<b>Data Required</b> Gross Revenues 26,708,940 Gross Expenditures 28,075,583 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -4.87%	
Cash Position	4 Cash Ratio	<b>Combined Funds</b> 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2024	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) 7,645,587 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 1,260,691 <b>Calculation</b> Cash and Investments ÷ Net Current Liability 606.46%	0.00
	5 Cash % of Monthly Expenditures	<b>Combined Funds</b> 10 Points ≤ 50% 6.67 Points > 50% But ≤ 100% 3.33 Points > 100% But ≤ 150% 0 Points > 150%	2024	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 7,644,022 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 2,339,632 <b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 326.72%	0.00
Use of Short- Term Cash- Flow Debt	6 Short-Term Cash- Flow Debt Issuance	<b>All Funds</b> 5 Points > 15% 3.33 Points > 5% But ≤ 15% 1.67 Points > 0% But ≤ 5% 0 Points = 0%	2024	<b>Data Required</b> Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 Total Revenues (General Fund Only) 18,431,732 <b>Calculation</b> Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	0.00
			2022	<b>Data Required</b> 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	<b>All Funds</b> 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	2023	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	
2024	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	Data Required	Points				
Fixed Costs	8 Personal Services and Employee Benefits	<b>All Funds (Except Capital Projects)</b> 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%	2022	Personal Services and Employee Benefits	16,256,997	0.00			
				Total Revenues	26,997,814				
			2023	<b>Calculation</b>	Personal Services and Employee Benefits ÷ Total Revenues		60.22%		
				<b>Data Required</b>	Personal Services and Employee Benefits		16,852,823		
				Total Revenues	27,677,804				
	2024		<b>Calculation</b>	Personal Services and Employee Benefits ÷ Total Revenues	60.89%				
			<b>Data Required</b>	Personal Services and Employee Benefits	17,921,576				
	2024		Total Revenues	26,775,187	66.93%				
			<b>Calculation</b>	Personal Services and Employee Benefits ÷ Total Revenues					
	<b>Calculation (Average)</b>				3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)		62.68%		
	9 Debt Service % Revenue		<b>All Funds (Except Capital Projects)</b> 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%	2022	<b>Data Required</b>		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	4,158,043	3.33
					Total Revenues		26,997,814		
				2023	<b>Calculation</b>		Debt Service ÷ Total Revenues	15.40%	
<b>Data Required</b>		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)			6,613,653				
Total Revenues		27,677,804							
2024		<b>Calculation</b>		Debt Service ÷ Total Revenues	23.90%				
		<b>Data Required</b>		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	4,587,304				
2024		Total Revenues		26,775,187	17.13%				
		<b>Calculation</b>		Debt Service ÷ Total Revenues					
<b>Calculation (Average)</b>				3 Year Average (Debt Service ÷ Total Revenues)	18.81%				
<b>Total!:</b>					<b>35.0</b>				

**General Fund**    **Combined Funds**  
Cities            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

<sup>1</sup>Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.