

County: Albany
MuniCode: 010618700700

North Colonie Central School District

Fiscal Year: 2025
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	Points				
Year End Fund Balance	1 Unassigned Fund Balance	General Fund 25 Points ≤ 1% 16.67 Points > 1% But ≤ 2% 8.33 Points > 2% But ≤ 3% 0 Points > 3%	2025	Data Required Unassigned Fund Balance (codes 916 & 917) 6,209,220	0.00			
				Gross Expenditures 141,693,205				
	Calculation Unassigned Fund Balance ÷ Gross Expenditures 4.38%							
	2 Total Fund Balance	General Fund 25 Points ≤ 0% 16.67 Points > 0% But ≤ 5% 8.33 Points > 5% But ≤ 10% 0 Points > 10%	2025	Data Required Total Fund Balance (code 8029) 58,963,325	0.00			
Gross Expenditures 141,693,205								
Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 41.61%								
Operating Deficits				3 Operating Deficit	General Fund 20 Points = Deficits ≤ -1% in 3/3 of the Last Fiscal Years 13.33 Points = Deficits ≤ -1% in 2/3 of the Last Fiscal Years 6.67 Points = Deficit ≤ -1% in 1/3 Last Fiscal Years 0 Points = Deficit ≤ -1% in 0/3 Last Fiscal Years	2023	Data Required Gross Revenues 138,006,869	0.00
	Gross Expenditures 126,997,383							
	Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 8.67%							
	2024	Data Required Gross Revenues 146,391,127						
		Gross Expenditures 135,570,057						
		Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 7.98%						
		2025	Data Required Gross Revenues 151,441,355					
	Gross Expenditures 141,693,205							
	Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 6.88%							
	Cash Position		4 Cash Ratio			General Fund 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2025	
Net Current Liability (codes 600-626 & 631-668) 12,138,433								
Calculation Cash and Investments ÷ Net Current Liability 125.54%								
5 Cash % of Monthly Expenditures		General Fund 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%		2025	Data Required Cash and Investments (codes 200, 201, 450, 451) 15,238,578			0.00
	Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 11,807,767							
	Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 129.06%							
	Reliance on Short-Term Cash-Flow Debt		6 Short-Term Cash-Flow Debt Reliance		All Funds 10 Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued or Current Year Short-Term Cash-Flow Debt Issued and No Prior Year Issuance 6.67 Points ≥ 6.67% But < 10% Change in Short-Term Cash-Flow Debt Issued 3.33 Points ≥ 3.33% But < 6.67% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance	2024	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00
2025		Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0						
		Calculation (Current Year Short-Term Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued) ÷ Prior Year Short-Term Cash-Flow Debt Issued 0.00%						
Total ¹ :				0.0				

Gross Revenues = General Fund's Revenues and Other Sources (Transfer Activity)

Gross Expenditures = General Fund's Expenditures and Other Uses (Transfer Activity) - 9950.9 (Transfers to Capital Project's Fund)

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

Data as of 12/31/2025

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Point Range (Out of 100 total pts)

Significant Fiscal Stress	65 - 100
Moderate Fiscal Stress	45 - 64.9
Susceptible Fiscal Stress	25 - 44.9
No Designation	0 - 24.9