

County: Jefferson
MuniCode: 220402700200

Village of Antwerp

Fiscal Year: 2018
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End		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%	2018	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 284,725 Gross Expenditures 318,048 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 89.52%	0.00
	2 Total Fund Balance	General Fund 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Point > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2018	Data Required Total Fund Balance (code 8029) 286,737 Gross Expenditures 318,048 Calculation Total Fund Balance ÷ Gross Expenditures 90.16%	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	2016	Data Required Gross Revenues 598,114 Gross Expenditures 590,352 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.31%	3.33
			2017	Data Required Gross Revenues 620,366 Gross Expenditures 705,860 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -12.11%	
			2018	Data Required Gross Revenues 677,573 Gross Expenditures 623,365 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 8.70%	
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%	2018	Data Required Cash and Investments (codes 200-223, 450, 451) 332,833 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 300 Calculation Cash and Investments ÷ Net Current Liability 110944.31%	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%	2018	Data Required Cash and Investments (codes 200, 201, 450, 451) 332,813 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 51,947 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 640.68%	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%	2018	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 Total Revenues (General Fund Only) 388,026 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	0.00
			2016	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00
			2017	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	2018	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	

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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%	2016	Data Required	170,829 598,114 28.56%	0.00
				Personal Services and Employee Benefits		
				Total Revenues		
				Calculation Personal Services and Employee Benefits ÷ Total Revenues		
			2017	Data Required	152,935 620,366 24.65%	
				Personal Services and Employee Benefits		
				Total Revenues		
				Calculation Personal Services and Employee Benefits ÷ Total Revenues		
			2018	Data Required	176,603 677,573 26.06%	
				Personal Services and Employee Benefits		
				Total Revenues		
				Calculation Personal Services and Employee Benefits ÷ Total Revenues		
		Calculation (Average) 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	26.42%			
	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%	2016	Data Required	188,521 598,114 31.52%	5.00
				Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)		
				Total Revenues		
				Calculation Debt Service ÷ Total Revenues		
			2017	Data Required	201,126 620,366 32.42%	
				Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)		
				Total Revenues		
				Calculation Debt Service ÷ Total Revenues		
2018			Data Required	167,757 677,573 24.76%		
	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)					
	Total Revenues					
	Calculation Debt Service ÷ Total Revenues					
	Calculation (Average) 3 Year Average (Debt Service ÷ Total Revenues)	29.57%				
Total ¹ :				8.3		

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.