

County: Washington  
MuniCode: 530403000230

## Village of Argyle

Fiscal Year: 2018  
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%	2018	<b>Data Required</b> Assigned and Unassigned Fund Balance (codes 915 & 917) 73,922 Gross Expenditures 23,076 <b>Calculation</b> Assigned and Unassigned Fund Balance ÷ Gross Expenditures 320.34%	0.00
	2 Total Fund Balance	<b>General Fund</b> 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	<b>Data Required</b> Total Fund Balance (code 8029) 79,436 Gross Expenditures 23,076 <b>Calculation</b> Total Fund Balance ÷ Gross Expenditures 344.24%	0.00
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	2016	<b>Data Required</b> Gross Revenues 114,445 Gross Expenditures 98,784 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 15.85%	0.00
			2017	<b>Data Required</b> Gross Revenues 97,210 Gross Expenditures 89,115 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 9.08%	
			2018	<b>Data Required</b> Gross Revenues 96,756 Gross Expenditures 79,183 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 22.19%	
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%	2018	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) 132,138 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) - <b>Calculation</b> Cash and Investments ÷ Net Current Liability	0.00
	5 Cash % of Monthly Expenditures	<b>Combined Funds</b> 10 points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2018	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 132,138 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 6,599 <b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 2002.53%	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%	2018	<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) 50,148 <b>Calculation</b> Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	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	2016	<b>Data Required</b> 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	
			2018	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	

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Fiscal Year: 2018  
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Category	Indicator	Scoring	Fiscal Year End		Points	
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 Personal Services and Employee Benefits 24,306 Total Revenues 114,445	0.00	
				Calculation Personal Services and Employee Benefits ÷ Total Revenues 21.24%		
				Data Required Personal Services and Employee Benefits 19,118 Total Revenues 97,210		
			2017	Calculation Personal Services and Employee Benefits ÷ Total Revenues 19.67%		
				Data Required Personal Services and Employee Benefits 19,376 Total Revenues 96,756		
				Calculation Personal Services and Employee Benefits ÷ Total Revenues 20.03%		
			2018	Calculation (Average) 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues) 20.31%		
				Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) - Total Revenues 114,445		0.00
				2016		
			Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) - Total Revenues 97,210			
	2017	Calculation Debt Service ÷ Total Revenues 0.00%				
		Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) - Total Revenues 96,756				
		2018	Calculation Debt Service ÷ Total Revenues 0.00%			
	Calculation (Average) 3 Year Average (Debt Service ÷ Total Revenues) 0.00%					
	Total¹:		0.0			

**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

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