

County: Montgomery
MuniCode: 270202000000

City of Amsterdam

Fiscal Year: 2019
Stress Level: Significant Fiscal Stress

| 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% | 2019 | Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) -4,287,096 Gross Expenditures 16,955,649 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures -25.28% | 25.00 |
| | 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% | 2019 | Data Required Total Fund Balance (code 8029) -3,644,702 Gross Expenditures 16,955,649 Calculation Total Fund Balance ÷ Gross Expenditures -21.50% | 25.00 |
| 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 | 2017 | Data Required Gross Revenues 24,293,100 Gross Expenditures 25,876,453 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -6.12% | 3.33 |
| | | | 2018 | Data Required Gross Revenues 25,385,527 Gross Expenditures 24,788,193 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.41% | |
| | | | 2019 | Data Required Gross Revenues 28,729,045 Gross Expenditures 28,372,592 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.26% | |
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| 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% | 2019 | Data Required Cash and Investments (codes 200-223, 450, 451) 33,800 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 9,686,440 Calculation Cash and Investments ÷ Net Current Liability 0.35% | 10.00 |
| | 5 Cash % of Monthly Expenditures | Combined Funds 10 points ≤ 50% 6.67 Points > 50% But ≤ 100% 3.33 Points > 100% But ≤ 150% 0 Points > 150% | 2019 | Data Required Cash and Investments (codes 200, 201, 450, 451) 31,870 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 2,364,383 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 1.35% | 10.00 |
| 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% | 2019 | Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 1,100,000 Total Revenues (General Fund Only) 17,904,239 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 6.14% | 3.33 |
| | 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 | 2017 | Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 | 3.33 |
| | | | 2018 | Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 2,000,000 | |
| | | | 2019 | Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 1,100,000 | |

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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% | 2017 | Data Required Personal Services and Employee Benefits 20,369,427 Total Revenues 27,863,815 | 1.67 | | | |
| | | | | Calculation Personal Services and Employee Benefits ÷ Total Revenues 73.10% | | | | |
| | | | 2018 | Data Required Personal Services and Employee Benefits 19,051,483 Total Revenues 28,489,655 | | | | |
| | | | | Calculation Personal Services and Employee Benefits ÷ Total Revenues 66.87% | | | | |
| | | | 2019 | Data Required Personal Services and Employee Benefits 20,071,093 Total Revenues 29,600,550 | | | | |
| | | | | Calculation Personal Services and Employee Benefits ÷ Total Revenues 67.81% | | | | |
| | | | Calculation (Average) 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues) 69.26% | | | | | |
| | | | 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% | | 2017 | Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 3,500,772 Total Revenues 27,863,815 | 1.67 |
| | | | | | | | Calculation Debt Service ÷ Total Revenues 12.56% | |
| | | | | | | 2018 | Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 3,055,007 Total Revenues 28,489,655 | |
| | Calculation Debt Service ÷ Total Revenues 10.72% | | | | | | | |
| | 2019 | Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 2,945,474 Total Revenues 29,600,550 | | | | | | |
| | | Calculation Debt Service ÷ Total Revenues 9.95% | | | | | | |
| | Calculation (Average) 3 Year Average (Debt Service ÷ Total Revenues) 11.08% | | | | | | | |
| | | | | Total ¹ : | 83.3 | | | |

Cities General Fund Combined Funds
 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

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