

County: Montgomery
MuniCode: 270202000000

City of Amsterdam

Fiscal Year: 2020
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%	2020	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) -3,562,299 Gross Expenditures 19,208,282 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures -18.55%	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%	2020	Data Required Total Fund Balance (code 8029) -3,305,277 Gross Expenditures 19,208,282 Calculation Total Fund Balance ÷ Gross Expenditures -17.21%	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	2018	Data Required Gross Revenues 25,385,527 Gross Expenditures 24,788,193 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.41%	0.00
			2019	Data Required Gross Revenues 28,729,045 Gross Expenditures 28,372,592 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.26%	
			2020	Data Required Gross Revenues 30,364,982 Gross Expenditures 29,388,328 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.32%	
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%	2020	Data Required Cash and Investments (codes 200-223, 450, 451) 8,946,410 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 16,559,933 Calculation Cash and Investments ÷ Net Current Liability 54.02%	6.67
	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%	2020	Data Required Cash and Investments (codes 200, 201, 450, 451) 2,019,290 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 2,449,027 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 82.45%	6.67
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%	2020	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 2,000,000 Total Revenues (General Fund Only) 18,328,643 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 10.91%	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	2018	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 2,000,000	5.00
			2019	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 1,100,000	
			2020	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 2,000,000	

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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%	2018	Data Required	1.67	
				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%		
	2020	Data Required				
		Personal Services and Employee Benefits	19,911,166			
		Total Revenues	32,996,471			
		Calculation				
	Personal Services and Employee Benefits ÷ Total Revenues	60.34%				
		Calculation (Average)				
		3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	65.01%			
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%	2018	Data Required	1.67		
			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%			
2020	Data Required					
	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	4,067,566				
	Total Revenues	32,996,471				
	Calculation					
Debt Service ÷ Total Revenues	12.33%					
	Calculation (Average)					
	3 Year Average (Debt Service ÷ Total Revenues)	11.00%				
				Total ¹ :	75.0	

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.