

County: Allegany
MuniCode: 020402500180

Village of Angelica

Fiscal Year: 2020
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%	2020	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 254,056 Gross Expenditures 640,833 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 39.64%	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%	2020	Data Required Total Fund Balance (code 8029) 428,900 Gross Expenditures 640,833 Calculation Total Fund Balance ÷ Gross Expenditures 66.93%	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	2018	Data Required Gross Revenues 661,005 Gross Expenditures 665,709 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -0.71%	6.67
			2019	Data Required Gross Revenues 805,611 Gross Expenditures 784,667 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.67%	
			2020	Data Required Gross Revenues 849,998 Gross Expenditures 861,273 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -1.31%	
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) 337,840 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 106,105 Calculation Cash and Investments ÷ Net Current Liability 318.40%	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%	2020	Data Required Cash and Investments (codes 200, 201, 450, 451) 337,640 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 71,773 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 470.43%	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%	2020	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) 611,472 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	0.00
	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) 0	0.00
			2019	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	
			2020	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	

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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%	2018	Data Required Personal Services and Employee Benefits 535,948 Total Revenues 1,443,712 Calculation Personal Services and Employee Benefits ÷ Total Revenues 37.12%	0.00					
				2019		Data Required Personal Services and Employee Benefits 549,162 Total Revenues 1,558,625 Calculation Personal Services and Employee Benefits ÷ Total Revenues 35.23%				
						2020	Data Required Personal Services and Employee Benefits 623,309 Total Revenues 1,583,968 Calculation Personal Services and Employee Benefits ÷ Total Revenues 39.35%			
							Calculation (Average) 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues) 37.23%			
			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 Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 101,871 Total Revenues 1,443,712 Calculation Debt Service ÷ Total Revenues 7.06%	0.00		
							2019		Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 89,331 Total Revenues 1,558,625 Calculation Debt Service ÷ Total Revenues 5.73%	
									2020	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 111,857 Total Revenues 1,583,968 Calculation Debt Service ÷ Total Revenues 7.06%
										Calculation (Average) 3 Year Average (Debt Service ÷ Total Revenues) 6.62%
						Total ¹ :			6.7	

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.