

County: Lewis  
MuniCode: 230422800800

## Village of Castorland

Fiscal Year: 2020  
Stress Level: No Designation

Fiscal Year					
Category	Indicator	Scoring	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%	2020	<b>Data Required</b> Assigned and Unassigned Fund Balance (codes 915 & 917) 226,354 Gross Expenditures 104,392 <b>Calculation</b> Assigned and Unassigned Fund Balance ÷ Gross Expenditures 216.83%	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%	2020	<b>Data Required</b> Total Fund Balance (code 8029) 258,388 Gross Expenditures 104,392 <b>Calculation</b> Total Fund Balance ÷ Gross Expenditures 247.52%	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	2018	<b>Data Required</b> Gross Revenues 175,377 Gross Expenditures 174,493 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 0.51%	0.00
			2019	<b>Data Required</b> Gross Revenues 196,130 Gross Expenditures 173,884 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 12.79%	
			2020	<b>Data Required</b> Gross Revenues 215,371 Gross Expenditures 199,404 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 8.01%	
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%	2020	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) 383,184 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 3,601 <b>Calculation</b> Cash and Investments ÷ Net Current Liability 10641.05%	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%	2020	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 383,093 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 16,617 <b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 2305.42%	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%	2020	<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) 108,254 <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	2018	<b>Data Required</b> 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		0.00
				Personal Services and Employee Benefits	61,989	
			Total Revenues	170,377		
			Calculation			
			Personal Services and Employee Benefits ÷ Total Revenues	36.38%		
			2019	Data Required		
				Personal Services and Employee Benefits	55,187	
				Total Revenues	191,130	
			Calculation			
			Personal Services and Employee Benefits ÷ Total Revenues	28.87%		
	2020	Data Required				
		Personal Services and Employee Benefits	57,541			
		Total Revenues	210,371			
	Calculation					
	Personal Services and Employee Benefits ÷ Total Revenues	27.35%				
	Calculation (Average)					
	3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	30.87%				
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)	25,810		
		Total Revenues	170,377			
		Calculation				
		Debt Service ÷ Total Revenues	15.15%			
		2019	Data Required			
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	25,510		
			Total Revenues	191,130		
		Calculation				
		Debt Service ÷ Total Revenues	13.35%			
2020	Data Required					
	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	25,137				
	Total Revenues	210,371				
Calculation						
Debt Service ÷ Total Revenues	11.95%					
Calculation (Average)						
3 Year Average (Debt Service ÷ Total Revenues)	13.48%					
					Total <sup>1</sup> :	1.7

**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

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