

County: Delaware
MuniCode: 120453002960

Village of Margaretville

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) 248,374 Gross Expenditures 618,077 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 40.18%
	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) 913,411 Gross Expenditures 618,077 Calculation Total Fund Balance ÷ Gross Expenditures 147.78%
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 556,104 Gross Expenditures 477,024 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 16.58%
			2019	Data Required Gross Revenues 617,425 Gross Expenditures 569,555 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 8.40%
			2020	Data Required Gross Revenues 624,454 Gross Expenditures 693,827 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -10.00%
				3.33
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) 365,568 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 6,707 Calculation Cash and Investments ÷ Net Current Liability 5450.54%
	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) 365,543 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 57,819 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 632.22%
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) 508,869 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
			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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Fixed Costs	8 Personal Services and Employee Benefits	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average \geq 75% 3.33 Points = Last Three Fiscal Year Average \geq 70% But < 75% 1.67 Points = Last Three Fiscal Year Average \geq 65% But < 70% 0 Points = Last Three Fiscal Year Average < 65%	2018	Data Required Personal Services and Employee Benefits 277,863 Total Revenues 536,107 Calculation Personal Services and Employee Benefits \div Total Revenues 51.83%	0.00
				Data Required Personal Services and Employee Benefits 287,114 Total Revenues 617,429 Calculation Personal Services and Employee Benefits \div Total Revenues 46.50%	
				Data Required Personal Services and Employee Benefits 325,513 Total Revenues 604,457 Calculation Personal Services and Employee Benefits \div Total Revenues 53.85%	
			2019	Calculation (Average) 3 Year Average (Personal Services and Employee Benefits \div Total Revenues) 50.73%	
	9 Debt Service % Revenue	All Funds (Except Capital Projects) 5 Points = Last Three Fiscal Year Average \geq 20% 3.33 Points = Last Three Fiscal Year Average \geq 15% But < 20% 1.67 Points = Last Three Fiscal Year Average \geq 10% But < 15% 0 Points = Last Three Fiscal Year Average < 10%	2018	Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 36,980 Total Revenues 536,107 Calculation Debt Service \div Total Revenues 6.90%	0.00
				Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 36,013 Total Revenues 617,429 Calculation Debt Service \div Total Revenues 5.83%	
				Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 35,529 Total Revenues 604,457 Calculation Debt Service \div Total Revenues 5.88%	
			2019	Calculation (Average) 3 Year Average (Debt Service \div Total Revenues) 6.20%	
			2020		
			Total ¹ :		3.3

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.