County: Allegany
MuniCode: 020100000000

County of Allegany

Fiscal Year: 2023
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%	2023	**Data Required** Assigned and Unassigned Fund Balance (codes 915 & 917) Gross Expenditures **Calculation** Assigned and Unassigned Fund Balance ÷ Gross Expenditures	 52,339,090 101,884,567 51.37%	0.00
	2 Total Fund Balance	**General Fund** 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Points > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2023	**Data Required** Total Fund Balance (code 8029) Gross Expenditures **Calculation** Total Fund Balance ÷ Gross Expenditures	 66,599,674 101,884,567 65.37%	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	2021	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	 109,377,613 101,360,456 7.91%	0.00
			2022	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	 115,727,925 105,530,108 9.66%	
			2023	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	 125,354,826 118,131,848 6.11%	
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%	2023	**Data Required** Cash and Investments (codes 200-223, 450, 451) Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) **Calculation** Cash and Investments ÷ Net Current Liability	 77,008,466 5,611,357 1372.37%	0.00
	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%	2023	**Data Required** Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) **Calculation** Cash and Investments ÷ Average Monthly Gross Expenditures	 76,998,391 9,844,321 782.16%	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%	2023	**Data Required** Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Total Revenues (General Fund Only) **Calculation** Short-Term Debt Issued ÷ Total Revenues (General Fund Only)	 0 108,216,143 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	2021	**Data Required** Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	 0	0.00
			2022	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0	
			2023	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%	2021	**Data Required** Personal Services and Employee Benefits Total Revenues **Calculation** Personal Services and Employee Benefits ÷ Total Revenues	42,167,338 107,025,703 39.40%	0.00
			2022	**Data Required** Personal Services and Employee Benefits Total Revenues **Calculation** Personal Services and Employee Benefits ÷ Total Revenues	43,760,752 114,264,811 38.30%	
			2023	**Data Required** Personal Services and Employee Benefits Total Revenues **Calculation** Personal Services and Employee Benefits ÷ Total Revenues	45,307,515 122,243,326 37.06%	
				Calculation (Average) 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	38.25%	
	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%	2021	**Data Required** Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) Total Revenues **Calculation** Debt Service ÷ Total Revenues	2,385,319 107,025,703 2.23%	0.00
			2022	**Data Required** Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) Total Revenues **Calculation** Debt Service ÷ Total Revenues	2,379,027 114,264,811 2.08%	
			2023	**Data Required** Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) Total Revenues **Calculation** Debt Service ÷ Total Revenues	2,367,177 122,243,326 1.94%	
				Calculation (Average) 3 Year Average (Debt Service ÷ Total Revenues)	2.08%	
					Total[1]:	0.0

	General Fund	Combined Funds
Counties	A	A, D, DM, FX, G, All Enterprise Funds

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

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

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