

County: Montgomery
MuniCode: 270454001740

Village of Fonda

Fiscal Year: 2024
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%	2024	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 123,265 Gross Expenditures 565,956 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 21.78%	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%	2024	Data Required Total Fund Balance (code 8029) 248,158 Gross Expenditures 565,956 Calculation Total Fund Balance ÷ Gross Expenditures 43.85%	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	2022	Data Required Gross Revenues 1,178,539 Gross Expenditures 1,477,780 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -20.25%	3.33
			2023	Data Required Gross Revenues 1,188,015 Gross Expenditures 1,127,722 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.35%	
			2024	Data Required Gross Revenues 1,317,572 Gross Expenditures 1,244,966 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.83%	
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%	2024	Data Required Cash and Investments (codes 200-223, 450, 451) 589,133 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 16,894 Calculation Cash and Investments ÷ Net Current Liability 3487.23%	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%	2024	Data Required Cash and Investments (codes 200, 201, 450, 451) 588,908 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 103,747 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 567.64%	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%	2024	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) 701,431 Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	0.00
			2022	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	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	2023	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	
2024	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	Data Required	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%	2022	Personal Services and Employee Benefits	452,561	0.00			
				Total Revenues	1,178,539				
				Calculation Personal Services and Employee Benefits ÷ Total Revenues	38.40%				
			2023	Personal Services and Employee Benefits	386,462		0.00		
				Total Revenues	1,188,015				
	Calculation Personal Services and Employee Benefits ÷ Total Revenues			32.53%					
	2024		Personal Services and Employee Benefits	393,209	0.00				
			Total Revenues	1,317,572					
	Calculation Personal Services and Employee Benefits ÷ Total Revenues				29.84%		0.00		
	Calculation (Average) 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)				33.59%				
	Fixed Costs		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%	2022		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	33,039	0.00
							Total Revenues	1,178,539	
							Calculation Debt Service ÷ Total Revenues	2.80%	
2023		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)			38,594	0.00			
		Total Revenues			1,188,015				
		Calculation Debt Service ÷ Total Revenues			3.25%				
2024		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)			86,479	0.00			
		Total Revenues			1,317,572				
Calculation Debt Service ÷ Total Revenues					6.56%	0.00			
Calculation (Average) 3 Year Average (Debt Service ÷ Total Revenues)					4.20%				
				Total!:	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.