

County: Orleans  
MuniCode: 340400500050

## Village of Albion

Fiscal Year: 2022  
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year 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%	2022	<b>Data Required</b> Assigned and Unassigned Fund Balance (codes 915 & 917) 936,904 Gross Expenditures 4,002,874 <b>Calculation</b> Assigned and Unassigned Fund Balance ÷ Gross Expenditures 23.41%	0.00
	2 Total Fund Balance	<b>General Fund</b> 25 Points ≤ 0% 18.75 Points > 0% But ≤ 10% 12.50 Points > 10% But ≤ 15% 6.25 Points > 15% But ≤ 20% 0 Points > 20%	2022	<b>Data Required</b> Total Fund Balance (code 8029) 1,325,418 Gross Expenditures 4,002,874 <b>Calculation</b> Total Fund Balance ÷ Gross Expenditures 33.11%	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	2020	<b>Data Required</b> Gross Revenues 7,165,304 Gross Expenditures 7,078,203 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.23%	3.33
			2021	<b>Data Required</b> Gross Revenues 6,934,020 Gross Expenditures 6,647,920 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 4.30%	
			2022	<b>Data Required</b> Gross Revenues 6,524,075 Gross Expenditures 7,207,752 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -9.49%	
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%	2022	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) 1,750,997 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 94,550 <b>Calculation</b> Cash and Investments ÷ Net Current Liability 1851.93%	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%	2022	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 1,705,180 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 600,646 <b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 283.89%	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%	2022	<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) 4,112,213 <b>Calculation</b> Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%	0.00
			2020	<b>Data Required</b> 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	2021	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0		
			2022	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	

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Fiscal Year: 2022  
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End		Points
Fixed Costs	8 Personal Services and Employee Benefits	<b>All Funds (Except Capital Projects)</b> 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%	2020	<b>Data Required</b>	
				Personal Services and Employee Benefits	3,908,097
			Total Revenues	7,173,094	
			<b>Calculation</b>		
			Personal Services and Employee Benefits ÷ Total Revenues	54.48%	
	2021	<b>Data Required</b>			
		Personal Services and Employee Benefits	4,156,280		
	Total Revenues	6,807,645			
	<b>Calculation</b>				
	Personal Services and Employee Benefits ÷ Total Revenues	61.05%			
	2022	<b>Data Required</b>			
		Personal Services and Employee Benefits	4,450,796		
	Total Revenues	6,530,375			
<b>Calculation</b>					
Personal Services and Employee Benefits ÷ Total Revenues	68.16%				
<b>Calculation (Average)</b>					
3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)				61.23%	
9 Debt Service % Revenue	<b>All Funds (Except Capital Projects)</b> 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%	2020	<b>Data Required</b>		
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	626,541	
		Total Revenues	7,173,094		
		<b>Calculation</b>			
		Debt Service ÷ Total Revenues	8.73%		
		2021	<b>Data Required</b>		
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	704,354	
		Total Revenues	6,807,645		
		<b>Calculation</b>			
		Debt Service ÷ Total Revenues	10.35%		
2022	<b>Data Required</b>				
	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	744,054			
Total Revenues	6,530,375				
<b>Calculation</b>					
Debt Service ÷ Total Revenues	11.39%				
<b>Calculation (Average)</b>					
3 Year Average (Debt Service ÷ Total Revenues)				10.16%	
<b>Total<sup>1</sup>:</b>					
				5.0	

General Fund      Combined Funds  
Villages            A            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.

## Village of Albion

Category	Indicator	Scoring	Year		Points
Population	1 Change in Population	10 Points < -5% 6.67 Points < -2.5% But ≥ -5% 3.33 Points < 0% But ≥ -2.5% 0 Points ≥ 0%	2016	Data Required Population 5,973	10.00
			2021	Data Required Population 5,634	
				Calculation (2021 Population Estimate - 2016 Population Estimate) ÷ 2016 Prior Population -5.68%	
Poverty	2 Percent of Households with Public Assistance	20 Points > 30% 13.33 Points > 25% But ≤ 30% 6.67 Points > 20% But ≤ 25% 0 Points ≤ 20%	2021	Data Required Households with Public Assistance 685 Total Number of Households 2,425	13.33
				Calculation Households with Public Assistance ÷ Total Number of Households 28.25%	
Age	3 Percent of Population Under 18 & Over 65	10 Points > 50% 6.67 Points > 47.50% But ≤ 50% 3.33 Points > 45% But ≤ 47.50% 0 Points ≤ 45%	2021	Data Required Percent of Population Under 18 20.70% Percent of Population 65 and Over 19.30%	0.00
				Calculation Percent of Population Under 18 + Percent of Population 65 and Over 40.00%	
Tax Base	4 Percent Change in Home Value	20 Points < 0% 13.33 Points < 5.27% (50% x Consumer Price Index Calculation) 6.67 Points < 10.53% (Consumer Price Index Calculation) 0 Points ≥ 10.53% (Consumer Price Index Calculation)	2016	Data Required Median Value of Owner Occupied Housing 72,500 Housing Consumer Price Index (NY-NJ-PA Region) 284.64	20.00
			2021	Data Required Median Value of Owner Occupied Housing 67,700 Housing Consumer Price Index (NY-NJ-PA Region) 314.61	
				Calculation (Property Value) (2021 Median Home Value - 2016 Median Home Value) ÷ 2016 Median Home Value -6.62% Calculation (Consumer Price Index) (2021 Consumer Price Index - 2016 Consumer Price Index) ÷ 2016 Consumer Price Index 10.53%	
Income	5 Median Household Income	10 Points < 32,940 (150% x Federal Poverty Line (FPL)) 6.67 Points < 38,430 (175% x FPL) But ≥ 32,940 (150% x FPL) 3.33 Points < 43,920 (200% x FPL) But ≥ 38,430 (175% x FPL) 0 Points ≥ 43,920 (200% x FPL)	2021	Data Required Median Household Income 41,708 Federal Poverty Line (Family of 3) 21,960	3.33
Unemployment	6 Unemployment Rate	10 Points > 12% 6.67 Points > 10% But ≤ 12% 3.33 Points > 8% But ≤ 10% 0 Points ≤ 8%	2021	Data Required Unemployment Rate 11.80%	6.67
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%	2020	Data Required State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) 551,260 Total Revenues (All Funds Except Capital Projects) 7,173,094	0.00
				Calculation State and Federal Revenues ÷ Total Revenues 7.69%	
			2021	Data Required State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) 132,951 Total Revenues (All Funds Except Capital Projects) 6,807,645	
				Calculation State and Federal Revenues ÷ Total Revenues 1.95%	
			2022	Data Required State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960) 363,508 Total Revenues (All Funds Except Capital Projects) 6,530,375	
		Calculation State and Federal Revenues ÷ Total Revenues 5.57%			
		Calculation (Average) 3 Year Average (State and Federal Revenues ÷ Total Revenues) 5.07%			
				Total!	53.3

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

Total Revenues = Revenues (Not Including Other Sources)

Point Range (Out of 100 total pts)

Significant Environmental Stress	50 - 100
Moderate Environmental Stress	40 - 49.9
Susceptible Environmental Stress	30 - 39.9
No Designation	0 - 29.9