

County
Allegany

Municode
020321200000

Municipality
Town of Cuba

Fiscal Year
2025

Stress Level
No Designation

Category	Indicator	Scoring	Fiscal Year End	Score Determination	Value	Points
Year End Fund Balance	1 Assigned and Unassigned Fund Balance	General Fund and Highway Town-wide 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%	2025	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) Gross Expenditures	112,460 2,263,339	12.50
				Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures	4.97%	
	2 Total Fund Balance	General Fund and Highway Town-wide 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%	2025	Data Required Total Fund Balance (code 8029) Gross Expenditures	1,005,264 2,263,339	0.00
				Calculation Total Fund Balance ÷ Gross Expenditures	44.42%	
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	2023	Data Required Gross Revenues Gross Expenditures	2,812,827 2,924,972	3.33
				Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	-3.83%	
			2024	Gross Revenues Gross Expenditures	3,569,837 3,238,813	
				(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	10.22%	
			2025	Gross Revenues Gross Expenditures	3,648,307 3,351,351	
				(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	8.86%	
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%	2025	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)	1,367,361 130,451	0.00
				Calculation Cash and Investments ÷ Net Current Liability	1048.18%	
	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%	2025	Data Required Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12)	1,367,361 279,279	0.00
				Calculation Cash and Investments ÷ Average Monthly Gross Expenditures	489.60%	
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%	2025	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Total Revenues (General Fund Only)	0 1,976,596	0.00
				Calculation Short-Term Debt Issued ÷ Total Revenues (General Fund Only)	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	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0	0.00
			2024	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0	
			2025	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	Score Determination	Value	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%	2023	Data Required		0.00			
				Personal Services and Employee Benefits	1,331,456				
				Total Revenues	2,780,827				
							2024	Calculation	
			Personal Services and Employee Benefits ÷ Total Revenues	47.88%					
			Personal Services and Employee Benefits	1,656,335					
			Total Revenues	3,537,837					
			Personal Services and Employee Benefits ÷ Total Revenues	46.82%					
			2025	Personal Services and Employee Benefits	1,832,041				
	Total Revenues	3,616,307							
	Personal Services and Employee Benefits ÷ Total Revenues	50.66%							
				Calculation (Average)					
			3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)	48.45%					
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%	2023	Data Required		0.00				
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	73,050					
			Total Revenues	2,780,827					
						2024	Calculation		
		Debt Service ÷ Total Revenues	2.63%						
		Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	37,900						
		Total Revenues	3,537,837						
		Debt Service ÷ Total Revenues	1.07%						
		2025	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	37,900					
			Total Revenues	3,616,307					
			Debt Service ÷ Total Revenues	1.05%					
						Calculation (Average)			
			3 Year Average (Debt Service ÷ Total Revenues)	1.58%					
						Total Points*			
						15.8			

Class General Fund Combined Funds

Towns A, DA A, B, DA, DB, FX, G, SS, SW, ES, EW

Revenue and Expenditures Description

Gross Revenues = Revenues and Other Sources
 Total Revenues = Revenues
 Gross Expenditures = Expenditures and Other Uses

Stress Designation

Significant Fiscal Stress 65 - 100
 Moderate Fiscal Stress 55 - 64.9
 Susceptible Fiscal Stress 45 - 54.9
 No Designation 0 - 44.9

Footnotes

* Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

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