

County: Schuyler
MuniCode: 440413503600

Village of Odessa

Fiscal Year: 2019
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%	2019	Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 111,658 Gross Expenditures 413,834 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 26.98%
	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%	2019	Data Required Total Fund Balance (code 8029) 312,543 Gross Expenditures 413,834 Calculation Total Fund Balance ÷ Gross Expenditures 75.52%
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	2017	Data Required Gross Revenues 616,459 Gross Expenditures 621,048 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -0.74%
			2018	Data Required Gross Revenues 586,358 Gross Expenditures 573,238 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.29%
			2019	Data Required Gross Revenues 586,143 Gross Expenditures 574,700 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.99%
				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%	2019	Data Required Cash and Investments (codes 200-223, 450, 451) 138,751 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 17,897 Calculation Cash and Investments ÷ Net Current Liability 775.27%
	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%	2019	Data Required Cash and Investments (codes 200, 201, 450, 451) 138,751 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 47,892 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 289.72%
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%	2019	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) 433,797 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	2017	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0
			2018	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

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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%	2017	Data Required	0.00	
				Personal Services and Employee Benefits		142,128
				Total Revenues		698,073
				Calculation		
			Personal Services and Employee Benefits ÷ Total Revenues	20.36%		
			2018	Data Required		
				Personal Services and Employee Benefits		150,900
				Total Revenues		663,442
				Calculation		
			Personal Services and Employee Benefits ÷ Total Revenues	22.75%		
	2019	Data Required				
		Personal Services and Employee Benefits	190,180			
		Total Revenues	664,791			
		Calculation				
	Personal Services and Employee Benefits ÷ Total Revenues	28.61%				
		Calculation (Average)				
3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues)		23.91%				
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%	2017	Data Required	3.33		
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)		134,444	
			Total Revenues		698,073	
			Calculation			
		Debt Service ÷ Total Revenues	19.26%			
		2018	Data Required			
			Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)		134,952	
			Total Revenues		663,442	
			Calculation			
		Debt Service ÷ Total Revenues	20.34%			
2019	Data Required					
	Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792)	132,710				
	Total Revenues	664,791				
	Calculation					
Debt Service ÷ Total Revenues	19.96%					
	Calculation (Average)					
	3 Year Average (Debt Service ÷ Total Revenues)	19.85%				
				Total ¹ :	6.7	

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.