

County: Schuyler
MuniCode: 440413503600

Village of Odessa

Fiscal Year: 2020
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% | 2020 | Data Required Assigned and Unassigned Fund Balance (codes 915 & 917) 86,786 Gross Expenditures 732,073 Calculation Assigned and Unassigned Fund Balance ÷ Gross Expenditures 11.85% | 0.00 |
| | 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% | 2020 | Data Required Total Fund Balance (code 8029) 131,916 Gross Expenditures 732,073 Calculation Total Fund Balance ÷ Gross Expenditures 18.02% | 6.25 |
| 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 | 2018 | Data Required Gross Revenues 586,358 Gross Expenditures 573,238 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.29% | 3.33 |
| | | | 2019 | Data Required Gross Revenues 586,143 Gross Expenditures 574,700 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.99% | |
| | | | 2020 | Data Required Gross Revenues 712,178 Gross Expenditures 875,293 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -18.64% | |
| | | | | | |
| | | | | | |
| | | | | | |
| 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% | 2020 | Data Required Cash and Investments (codes 200-223, 450, 451) 153,207 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 32,362 Calculation Cash and Investments ÷ Net Current Liability 473.42% | 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% | 2020 | Data Required Cash and Investments (codes 200, 201, 450, 451) 153,207 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 72,941 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 210.04% | 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% | 2020 | 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) 557,446 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 | 2018 | Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 | 0.00 |
| | | | 2019 | Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 | |
| | | | 2020 | Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 | |

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|-------------|---|---|--------------------------------|---|--|------|--|------|
| 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% | 2018 | Data Required Personal Services and Employee Benefits 150,900 Total Revenues 663,442 | 0.00 | | | |
| | | | | Calculation Personal Services and Employee Benefits ÷ Total Revenues 22.75% | | | | |
| | | | | Data Required Personal Services and Employee Benefits 190,180 Total Revenues 664,791 | | | | |
| | | | 2019 | Calculation Personal Services and Employee Benefits ÷ Total Revenues 28.61% | | | | |
| | | | | Data Required Personal Services and Employee Benefits 161,483 Total Revenues 786,077 | | | | |
| | | | | Calculation Personal Services and Employee Benefits ÷ Total Revenues 20.54% | | | | |
| | | | 2020 | Calculation (Average) 3 Year Average (Personal Services and Employee Benefits ÷ Total Revenues) 23.97% | | | | |
| | | | | | | | | |
| | | | 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% | | 2018 | Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 134,952 Total Revenues 663,442 | 3.33 |
| | | | | | | | 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% | | | | | | |
| | | 2020 | | | Data Required Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 101,436 Total Revenues 786,077 | | | |
| | Calculation Debt Service ÷ Total Revenues 12.90% | | | | | | | |
| | Calculation (Average) 3 Year Average (Debt Service ÷ Total Revenues) 17.73% | | | | | | | |

Total¹:

12.9

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.