

County: Oswego  
MuniCode: 350436902150

## Village of Hannibal

Fiscal Year: 2020  
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%	2020	<b>Data Required</b> Assigned and Unassigned Fund Balance (codes 915 & 917) 132,025 Gross Expenditures 114,821 <b>Calculation</b> Assigned and Unassigned Fund Balance ÷ Gross Expenditures 114.98%
	2 Total Fund Balance	<b>General Fund</b> 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	<b>Data Required</b> Total Fund Balance (code 8029) 170,525 Gross Expenditures 114,821 <b>Calculation</b> Total Fund Balance ÷ Gross Expenditures 148.51%
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	2018	<b>Data Required</b> Gross Revenues 134,464 Gross Expenditures 91,865 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 46.37%
			2019	<b>Data Required</b> Gross Revenues 126,715 Gross Expenditures 101,338 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 25.04%
			2020	<b>Data Required</b> Gross Revenues 130,354 Gross Expenditures 114,821 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 13.53%
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%	2020	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) 170,525 Net Current Liability (codes 600-626, 631-637 & 639-668 less codes 280, 290, 295) 0 <b>Calculation</b> Cash and Investments ÷ Net Current Liability
	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%	2020	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 170,525 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 9,568 <b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 1782.16%
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%	2020	<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) 130,354 <b>Calculation</b> Short-Term Debt Issued ÷ Total Revenues (General Fund Only) 0.00%
	7 Short-Term Cash- Flow Debt Issuance Trend	<b>All Funds</b> 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	<b>Data Required</b> 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
			2020	Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0

County: Oswego  
MuniCode: 350436902150

## Village of Hannibal

Fiscal Year: 2020  
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 $\geq$ 75% 3.33 Points = Last Three Fiscal Year Average $\geq$ 70% But < 75% 1.67 Points = Last Three Fiscal Year Average $\geq$ 65% But < 70% 0 Points = Last Three Fiscal Year Average < 65%	2018	<b>Data Required</b> Personal Services and Employee Benefits 30,146 Total Revenues 134,466 <b>Calculation</b> Personal Services and Employee Benefits $\div$ Total Revenues 22.42%	0.00
				<b>Data Required</b> Personal Services and Employee Benefits 31,013 Total Revenues 126,962 <b>Calculation</b> Personal Services and Employee Benefits $\div$ Total Revenues 24.43%	
				<b>Data Required</b> Personal Services and Employee Benefits 32,796 Total Revenues 134,749 <b>Calculation</b> Personal Services and Employee Benefits $\div$ Total Revenues 24.34%	
				<b>Calculation (Average)</b> 3 Year Average (Personal Services and Employee Benefits $\div$ Total Revenues) 23.73%	
	9 Debt Service % Revenue	<b>All Funds (Except Capital Projects)</b> 5 Points = Last Three Fiscal Year Average $\geq$ 20% 3.33 Points = Last Three Fiscal Year Average $\geq$ 15% But < 20% 1.67 Points = Last Three Fiscal Year Average $\geq$ 10% But < 15% 0 Points = Last Three Fiscal Year Average < 10%	2018	<b>Data Required</b> Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 0 Total Revenues 134,466 <b>Calculation</b> Debt Service $\div$ Total Revenues 0.00%	0.00
				<b>Data Required</b> Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 0 Total Revenues 126,962 <b>Calculation</b> Debt Service $\div$ Total Revenues 0.00%	
				<b>Data Required</b> Debt Service Expenditures - Current Refunding Bond Proceeds (code 5792) 0 Total Revenues 134,749 <b>Calculation</b> Debt Service $\div$ Total Revenues 0.00%	
				<b>Calculation (Average)</b> 3 Year Average (Debt Service $\div$ Total Revenues) 0.00%	
				Total <sup>1</sup> :	

**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

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