

# Fiscal Stress Monitoring System

Joe Testa, Auditor 1, Data Management Unit  
Division of Local Government and School Accountability



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# Fiscal Stress Monitoring System

## Agenda

- Fiscal Stress Monitoring System 101
- Upcoming Score Release
- Key Takeaways
- Resources – How We Can Help
- Q & A



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# Fiscal Stress Monitoring System 101

## Purpose

- To identify local governments and school districts in fiscal stress or susceptible to fiscal stress
- To identify whether local officials need to act in a timely manner to improve financial trends
- [System Basics](#)



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# Fiscal Stress Monitoring System 101

- Fiscal Stress Score
- Environmental Stress Score



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## Fiscal Stress Score

Financial Indicator	Fiscal Stress Financial Indicators	Maximum Points
1	Assigned and Unassigned Fund Balance as a Percentage (%) of Gross Expenditures	25
2	Total Fund Balance as a Percentage (%) of Gross Expenditures	25
3	Operating Deficits	10
4	Cash Ratio - Cash and Investments as a Percentage (%) of Current Liabilities	10
5	Cash as a Percentage (%) of Monthly Gross Expenditures	10
6	Short-Term Cash-Flow Debt Issuance as a Percentage (%) of Total Revenues	5
7	Short-Term Cash-Flow Debt Issuance Trend	5
8	Personal Service and Employee Benefits as a Percentage (%) of Total Revenues (3 year	5
9	Debt Service as a Percentage (%) of Total Revenues (3 year avg)	5
		<b>100</b>

Fiscal Stress Classification	Point Range (Out of 100 total pts)
Significant	65 - 100
Moderate	55 - 64.9
Susceptible	45 - 54.9
No Designation	0 - 44.9

Local Govt. Type	General Fund	Combined Funds
Cities	A	A, FX, G, ES, EW
Counties	A	A, D, DM, FX, G, All Enterprise Funds
Towns	A, DA	A, B, DA, DB, FX, G, SS, SW, ES, EW
Villages	A	A, FX, G, ES, EW



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## Environmental Stress Score

Environmental Indicators	Fiscal Stress Environmental Indicators	Maximum Points
1	Change in Population	10
2	Percent of Households With Public Assistance	20
3	Percent of Population Under 18 & Over 65	10
4	Percent Change in Home Value	20
5	Median Household Income	10
6	Unemployment Rate	10
7	Reliance on State and Federal Aid	20
		<b>100</b>

Environmental Stress Classification	Point Range (Out of 100 total pts)
Significant	50 - 100
Moderate	40 - 49.9
Susceptible	30 - 39.9
No Designation	0 - 29.9



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## Fiscal Stress Monitoring System

- Upcoming release for calendar year filers
- Communication emails
  - Local Governments in Fiscal Stress – already sent
  - All Local Governments – just prior to release



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## Key Takeaways

- Be prepared
- Environmental Stress Score reminder
- OSC's Website resources



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# Resources



## Fiscal Stress Monitoring System

State Comptroller Thomas P. DiNapoli created an early warning system for communities and school districts with fiscal problems. Alerting everyone to potential problems gives local officials and taxpayers the opportunity to be more proactive. Read the [System Basics](#) document to learn more.

Search for a local government or school district.

[Search Now](#)

### Release Note

These fiscal stress scores are based on end-of-year results, and thus provide a measurement of local governments' fiscal health as of the end of the fiscal year. The scores are used to provide targeted training and guidance for local governments and school districts. See the [Financial Toolkit](#) for more information.

The January 2022 fiscal stress scores for school districts are based on data reported to SED on the ST-3 (for the school year ended June 30, 2021) as of close of business 12/27/2021. The OSC snapshot date of 12/31/2021 reflects the date OSC posted this data from SED.

### Lists

Local Governments  
School Districts  
[Search Tool](#)

### Publications

System Manual  
Research Reports  
Financial Condition Audits  
Archived System Publications

### Tools

[Self-Assessment Tool](#)  
Self-Assessment Tool  
Capital Planning Webinar  
Multiyear Planning Webinar

### Help

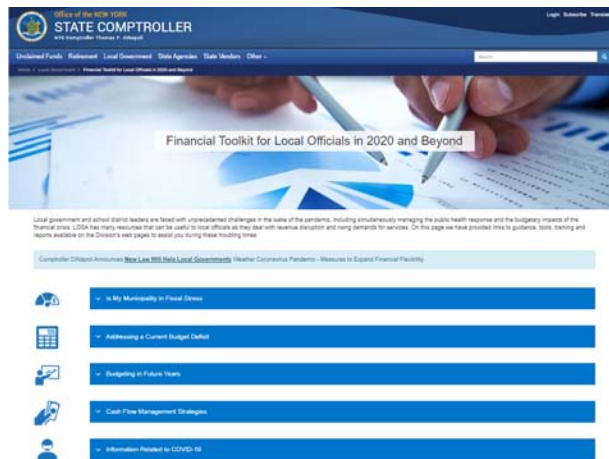
System Enhancements  
Indicator Reference Guides  
Training and Webinars  
Archived System Data

[Fiscal Stress Monitoring System Webpage](#)

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# Financial Toolkit for Local Officials



[Financial Toolkit](#)

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# Search Tool



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# Self-Assessment Tool

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Reset Filters [Download All Data](#)

Fiscal Year Ending	Class	Local Government/School District Name	County	Stress Designation	Region	Fiscal Scores			Environmental Score	Self-Assessment Tool (Lick)
						Current Year	1 Year Prior	2 Years Prior		
2019	Village	Adams	Jefferson	No Designation	North Country	22.1	23.3	27.1	36.7	<a href="#">Download &amp;</a>
2019	School	Addison	Staten	No Designation	Southern Tier	0.0	0.0	1.1	8.1	<a href="#">Download &amp;</a>
2019	Village	Addison	Staten	No Designation	Southern Tier	22.8	19.2	3.3	30.0	<a href="#">Download &amp;</a>
2019	School	Adirondack	Oneida	No Designation	Mohawk Valley	13.5	26.7	10.0	10.0	<a href="#">Download &amp;</a>
2019	School	Alton	Chenango	Not Filed	Southern Tier	-	0.0	0.0	-	<a href="#">Download &amp;</a>
2019	Village	Alton	Chenango	No Designation	Southern Tier	0.0	0.0	0.0	33.3	<a href="#">Download &amp;</a>
2019	School	Alton	Oneida	No Designation	Western New York	0.0	0.0	0.0	0.0	<a href="#">Download &amp;</a>
2019	Village	Alton	Oneida	No Designation	Western New York	0.0	10.0	30.0	10.0	<a href="#">Download &amp;</a>
2019	School	Alton	Albany	No Designation	Capital District	26.9	23.9	0.0	34.1	<a href="#">Download &amp;</a>
2019	School	Alton	Oneida	No Designation	Finger Lakes	0.0	0.0	0.0	13.3	<a href="#">Download &amp;</a>
2019	Village	Alton	Oneida	No Designation	Finger Lakes	0.0	0.0	0.0	30.0	<a href="#">Download &amp;</a>
2019	School	Alton	Oneida	No Designation	Finger Lakes	0.0	0.0	0.0	0.0	<a href="#">Download &amp;</a>
2019	Village	Alton	Oneida	No Designation	Finger Lakes	3.3	3.3	0.0	10.0	<a href="#">Download &amp;</a>
2019	School	Alton	Oneida	No Designation	Finger Lakes	10.0	3.3	3.3	0.0	<a href="#">Download &amp;</a>
2019	Village	Alton	Oneida	No Designation	Finger Lakes	3.3	0.0	10.0	10.0	<a href="#">Download &amp;</a>
2019	School	Alexandria	Jefferson	No Designation	North Country	0.0	0.0	0.0	10.0	<a href="#">Download &amp;</a>
2019	Village	Alexandria Bay	Jefferson	No Designation	North Country	1.7	1.7	1.7	20.0	<a href="#">Download &amp;</a>
2019	Village	Alfred	Albany	No Designation	Western New York	3.3	0.0	-	30.0	<a href="#">Download &amp;</a>
2019	School	Alfred-Albany	Albany	No Designation	Western New York	0.0	0.0	0.0	10.0	<a href="#">Download &amp;</a>
2019	School	Alfred-Albany	Cattaraugus	No Designation	Western New York	10.0	0.0	0.0	13.3	<a href="#">Download &amp;</a>
2019	School	Alfred-Albany	Cattaraugus	No Designation	Western New York	0.0	0.0	0.0	0.0	<a href="#">Download &amp;</a>

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## Contact Us

- Email: [localgov@osc.ny.gov](mailto:localgov@osc.ny.gov)
- Phone Number: (866) 321-8503  
Option 4 for Data Management Unit



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## Questions and Answers



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