

Fiscal Stress Monitoring System

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 that are in fiscal stress or susceptible to fiscal stress
- To identify for local officials the need to act in a timely manner to improve financial trends
- [System Basics](#)



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Fiscal Stress Monitoring System 101

Timing of Release

- 3 releases per year
 - In the Winter (January), Spring (March), and Fall (September)
- FSMS scores are calculated using data from local governments' Annual Financial Reports.

Release Type	Fiscal Year(s) Ending	Timing of Release
Schools	June 30	1st Quarter
Non-Calendar Year Local Governments: Some cities (including Big 4) and most villages	February 28 March 31 May 31 June 30 July 31	2nd Quarter
Calendar Year Local Governments: All counties and towns, most cities and a few villages	December 31	3rd Quarter



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Fiscal Stress Score

Environmental Stress Score



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Fiscal Stress Score

Financial Indicators	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 avg)	5
9	Debt Service as a Percentage of Total Revenues (3 year avg)	5
		100

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

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

Unlike the financial indicators, environment indicators are generally outside the direct control of local officials.



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Upcoming Release for Non-Calendar Year Filers

Communication Emails

- Local Governments in Fiscal Stress – already sent
- All Other 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 Webpage](#)

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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](#)

<p>Lists</p> <ul style="list-style-type: none"> Local Governments School Districts Search Tool 	<p>Tools</p> <ul style="list-style-type: none"> Self-Assessment Tool Capital Planning Webinar Multyear Planning Webinar
<p>Publications</p> <ul style="list-style-type: none"> System Manual Research Reports Financial Condition Audits Archived System Publications 	<p>Help</p> <ul style="list-style-type: none"> System Enhancements Indicator Reference Guides Training and Webinars Archived System Data



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Resources

[Financial Toolkit for Local Officials](#)



- [Is My Municipality in Fiscal Stress](#)
- [Addressing a Current Budget Deficit](#)
- [Budgeting in Future Years](#)
- [Cash Flow Management Strategies](#)



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Resources

[Self-Assessment Tool Demonstration](#)

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Fiscal Year Ending	Class	Local Government School District Name	County	Stress Designation	Region	Fiscal Scores			Environmental Score	Self-Assessment Tool (.xls)
						Current Year	1 Year Prior	2 Years Prior		
2021	Town	Adams	Jefferson	No Designation	North Country	0	0	0	6.7	Download
2021	Village	Adams	Jefferson	No Designation	North Country	9.6	5	22.1	40	Download
2021	Town	Addison	Steuben	No Designation	Southern Tier	0	0	0	30	Download
2021	Village	Addison	Steuben	Moderate	Southern Tier	61.7	53.8	22.5	30	Download
2021	School	Addison	Steuben	No Designation	Southern Tier	3.3	0	0	8.3	Download
2021	School	Adirondack	Oneida	No Designation	Mid-Hudson	0	16.7	13.3	23.3	Download
2021	Town	Alton	Chenango	No Designation	Southern Tier	3.3	0	0	40	Download
2021	Village	Alton	Chenango	No Designation	Southern Tier	0	0	0	53.3	Download
2021	School	Alton	Chenango	No Designation	Southern Tier	0	0	0	10	Download
2021	Village	Almon	Rockland	No Designation	Mid-Hudson	6.7	10	6.7	6.7	Download
2021	Village	Akron	Erie	No Designation	Western New York	0	0	0	3.3	Download
2021	School	Akron	Erie	No Designation	Western New York	0	0	0	5	Download
2021	Town	Alabama	Genesee	No Designation	Finger Lakes	3.3	6.7	6.7	23.3	Download
2021	County	Albany	Albany	No Designation	Capital District	12.9	43.3	19.2	13.3	Download



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Contact Us

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– Option 4 for Data Management Unit



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Questions?

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