

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 the Local Government's Annual Financial Report.

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 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
		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 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
		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 Local Governments – just prior to release



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Key Takeaways

- Be Prepared
- Environmental Stress Score Reminder
- OSC's Website Resources



Resources

[Fiscal Stress Monitoring System Webpage](#)

Home / Local Government / Fiscal Stress Monitoring System

About - Unclaimed Funds Retirement - Local Government Agencies Vendors Reports - Newstroom

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](#)

Lists	Tools
Local Governments School Districts Search Tool	Self-Assessment Tool Capital Planning Webinar Multiyear Planning Webinar
Publications	Help
System Manual Research Reports Financial Condition Audits Archived System Publications	System Enhancements Indicator Reference Guides Training and Webinars Archived System Data



Resources

Financial Toolkit for Local Officials



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Resources

Self-Assessment Tool Demonstration

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	Mohawk Valley	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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