

# FISCAL STRESS

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Central Square Central School District

February 3, 2025





# FISCAL STRESS MONITORING

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What is the Comptroller's Fiscal  
Stress Monitoring System?





## The System is...

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- OSC's program to objectively identify issues with budgetary solvency—the ability to generate enough revenue to meet expenditures—for each county, city, town, village and school district.



# How Does it Work?

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- The System analyzes the financial information submitted to OSC by local governments against a set of uniform financial and environmental indicators.



# Financial Indicators...

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- measure key drivers of fiscal stress in local government financial operations.

## School Districts:

- Year-End Fund Balance
- Operating Deficits/Surpluses
- Cash Position
- Reliance on Short-Term Cash-Flow Debt



# Environmental Indicators...

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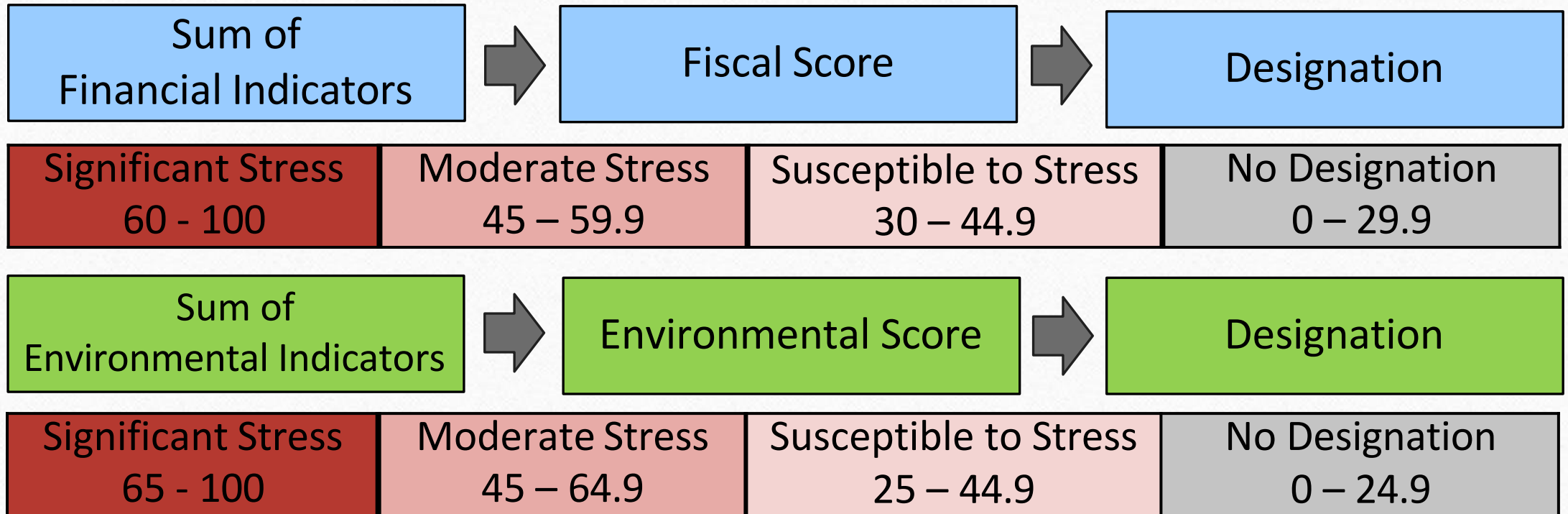
- provide insight about economic and demographic forces confronting communities—that are beyond the immediate control of local officials but might influence revenue-raising capability and the demand for certain types of services.

## School Districts:

- Percent of Economically Disadvantaged Students
- Class Size
- Teacher Turnover Rate
- Change in Property Value
- Budget Vote Approval Rate
- Percent of English-Language Learners

# How are the Results Calculated?

- OCS provides each local government with two scores, and two resulting designations. The underlying indicators are measured on a 100-point scale. Designations are made for scores falling within certain ranges.



[Scores](#) Determine Designations (Stress Category)



# District's Fiscal and Environmental Scores

FYE	Fiscal Stress		Environmental	
	Score	Designation	Score	Designation
2020	0.0	No Designation	15.0	No Designation
2021	0.0	No Designation	10.0	No Designation
2022	6.7	No Designation	10.0	No Designation
2023	6.7	No Designation	15.0	No Designation
2024	6.7	No Designation	20.0	No Designation



# Fiscal Comparison Indicators

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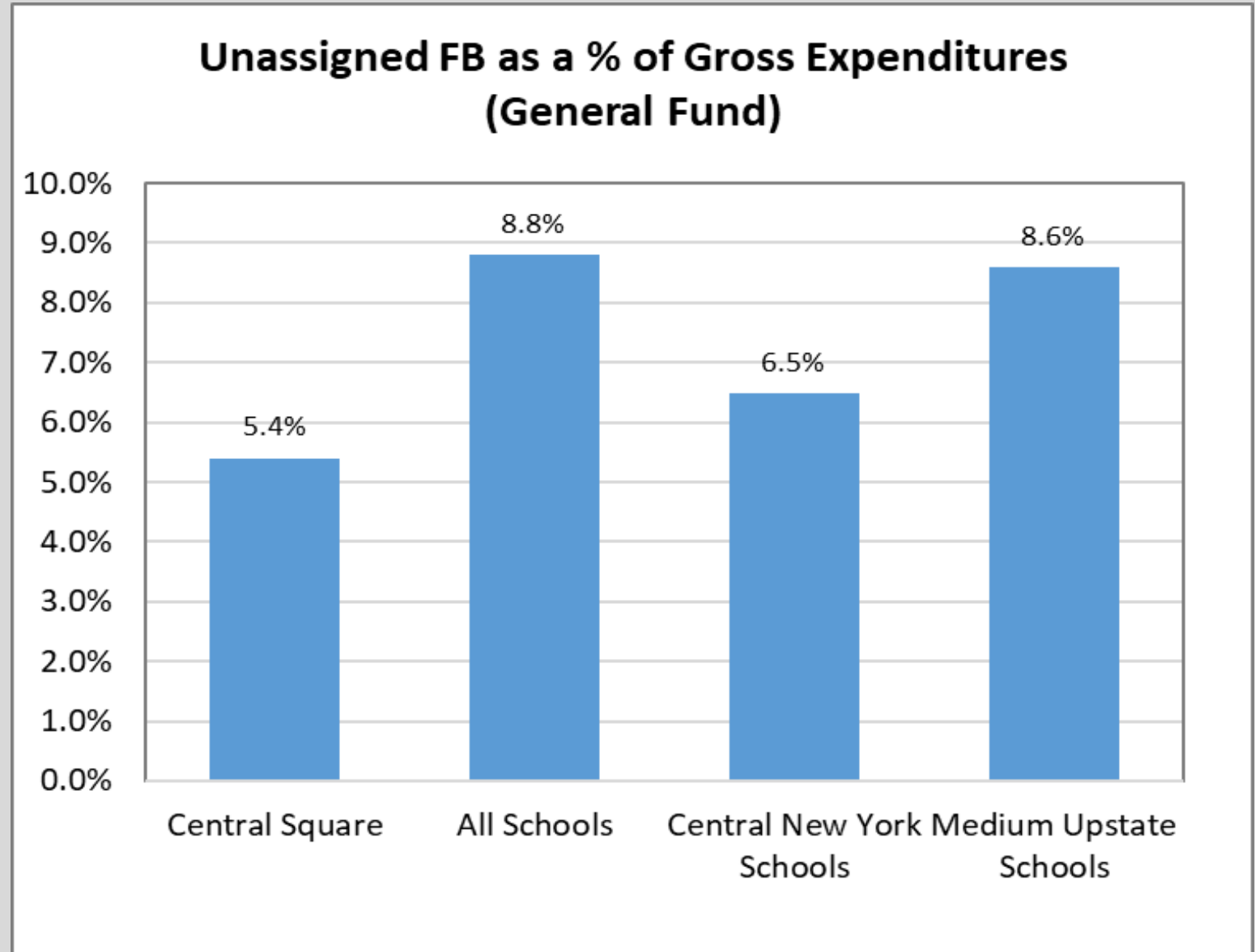
## Peer Group Used in Comparison For All Indicators

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All Schools	669
Central New York Schools	48
Medium Upstate Schools	224

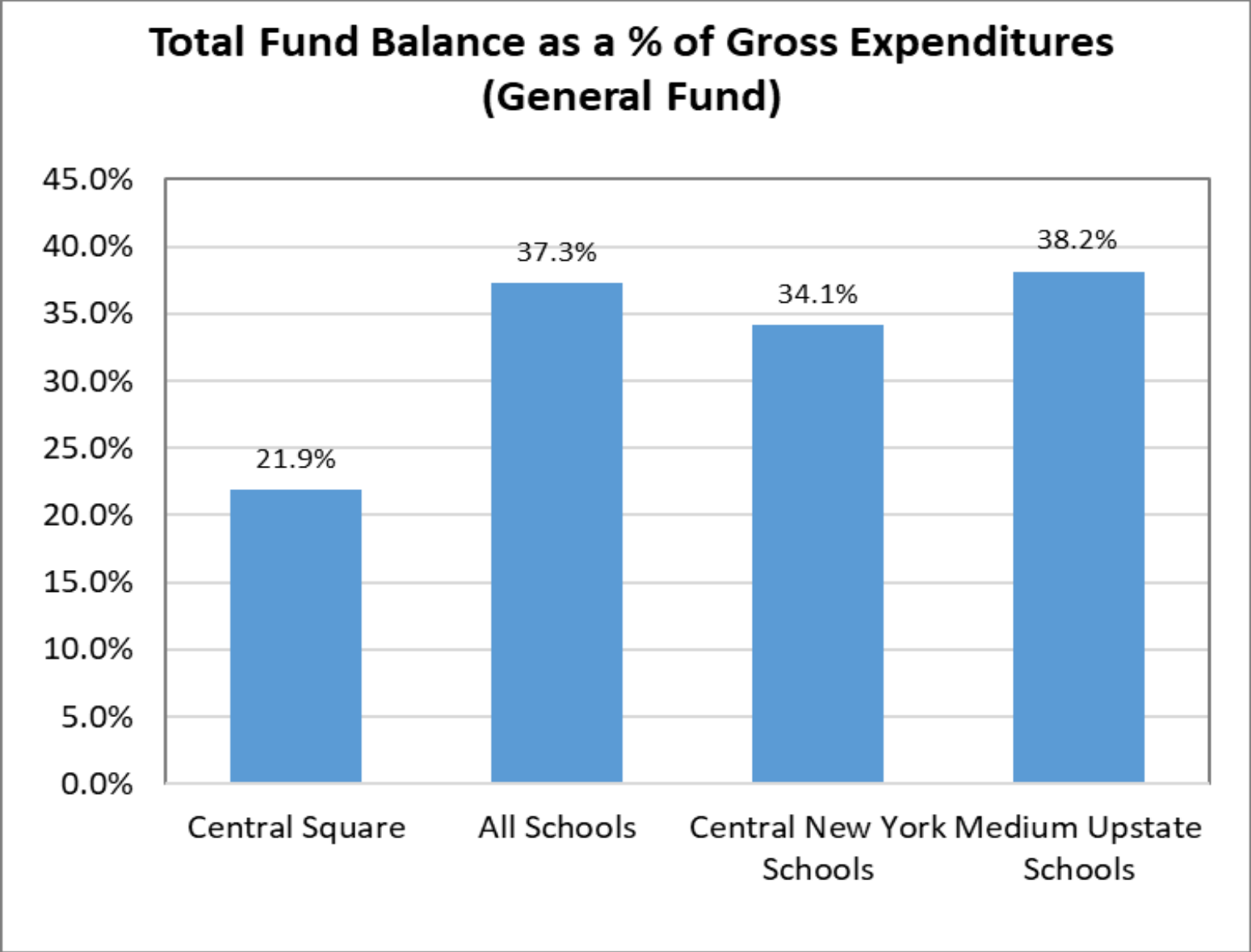


# Indicator 1





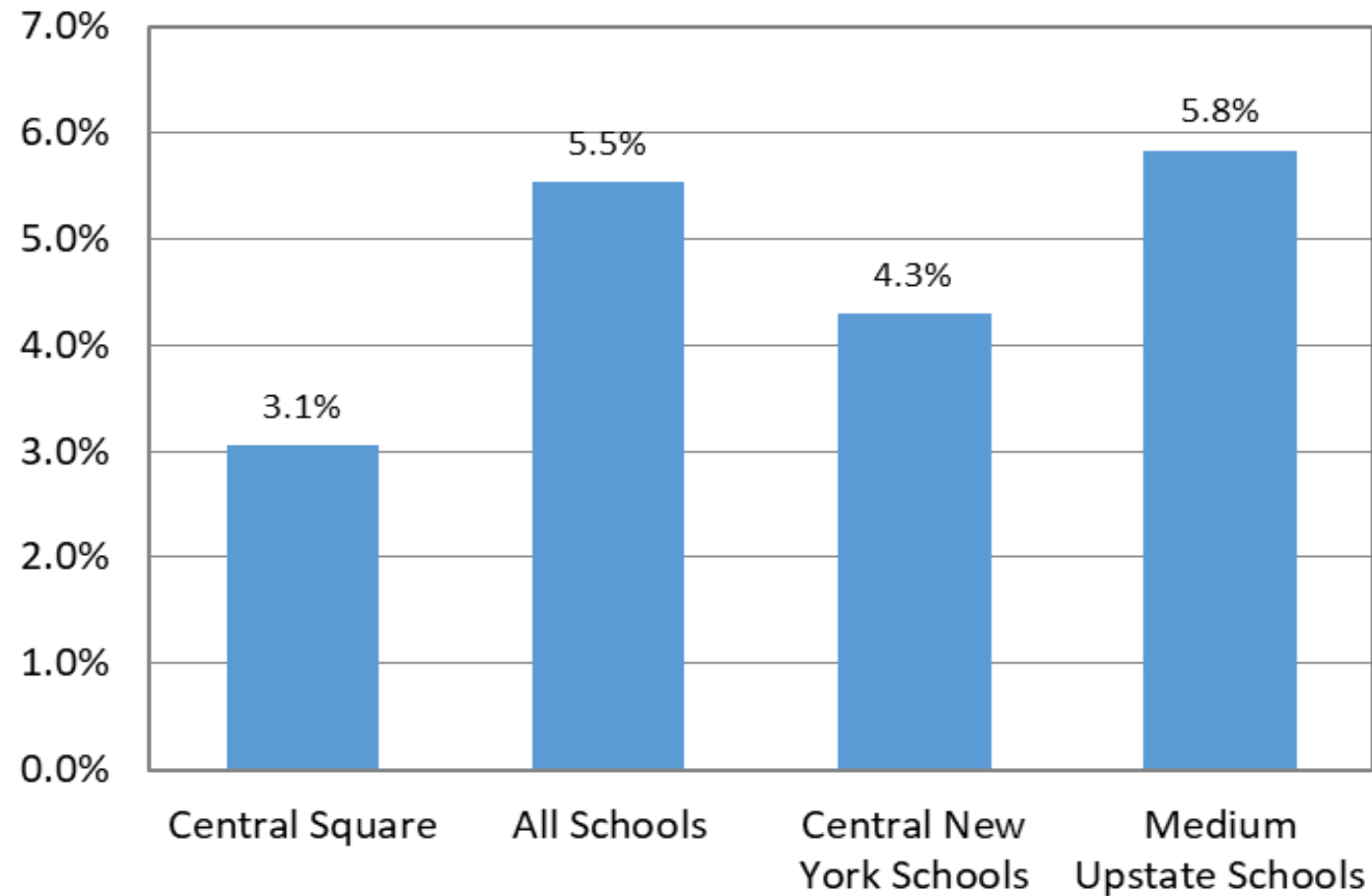
# Indicator 2



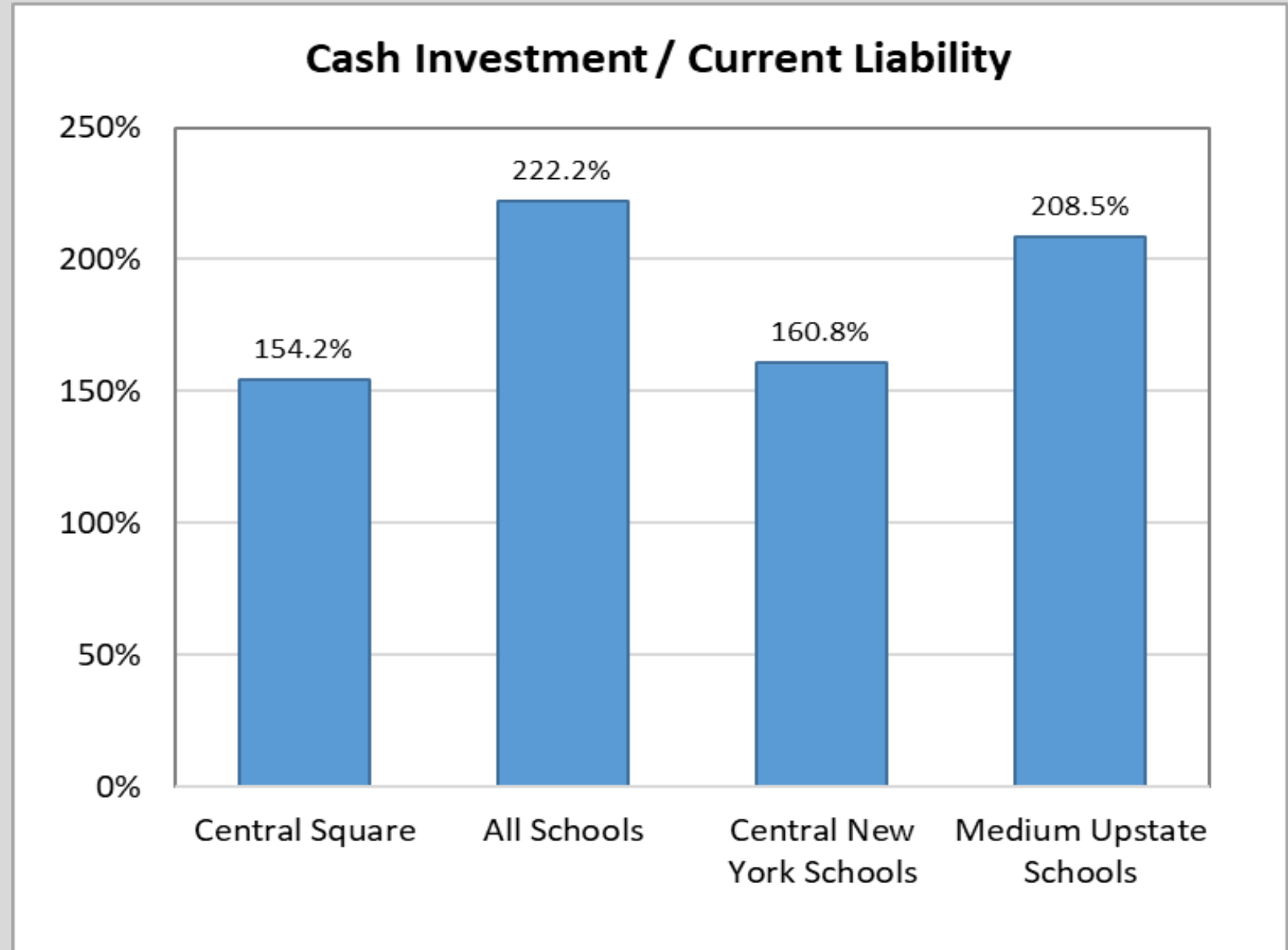


# Indicator 3

**Operating Surplus (Deficit) / Gross Expenditures**

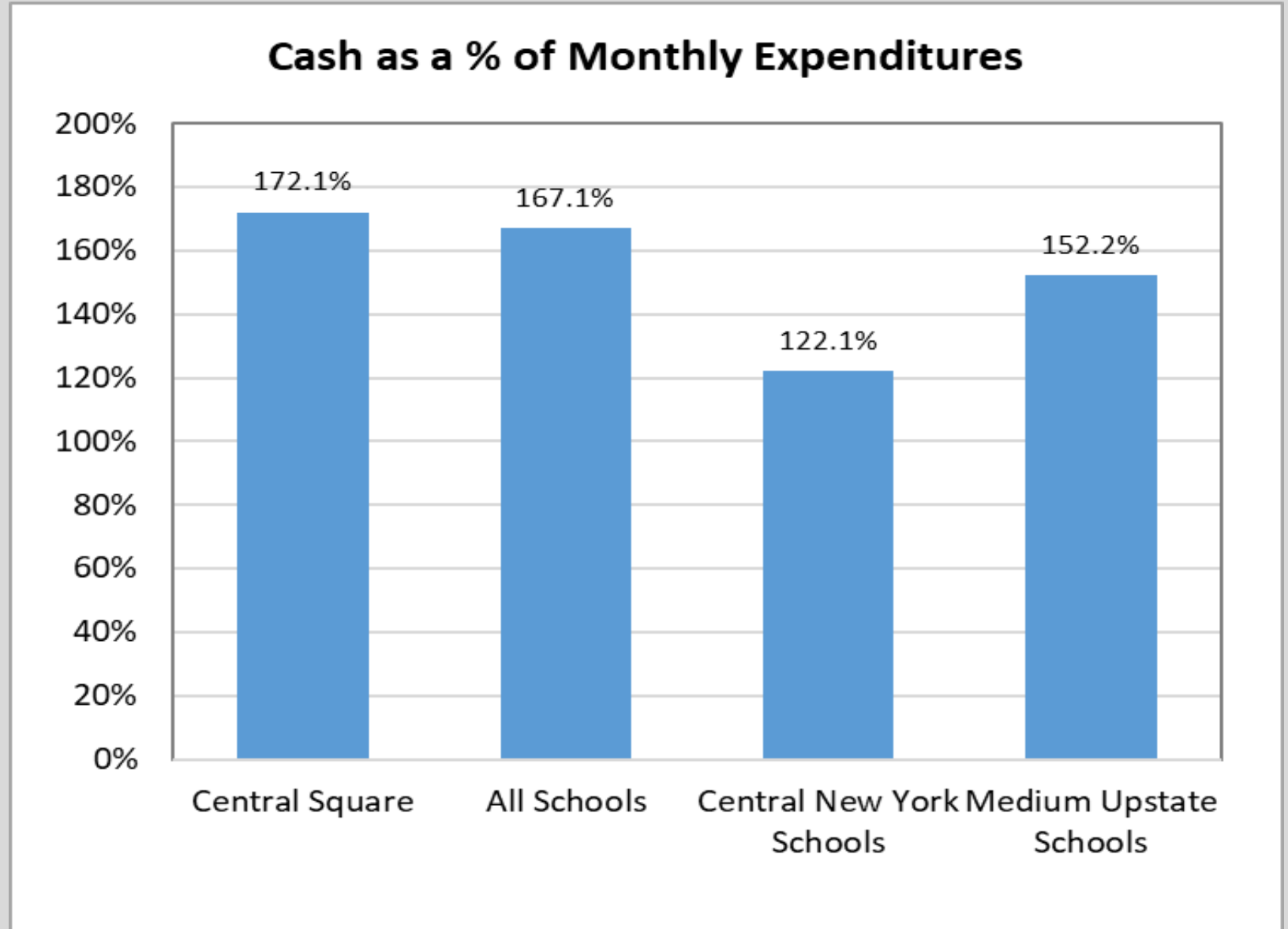


# Indicator 4

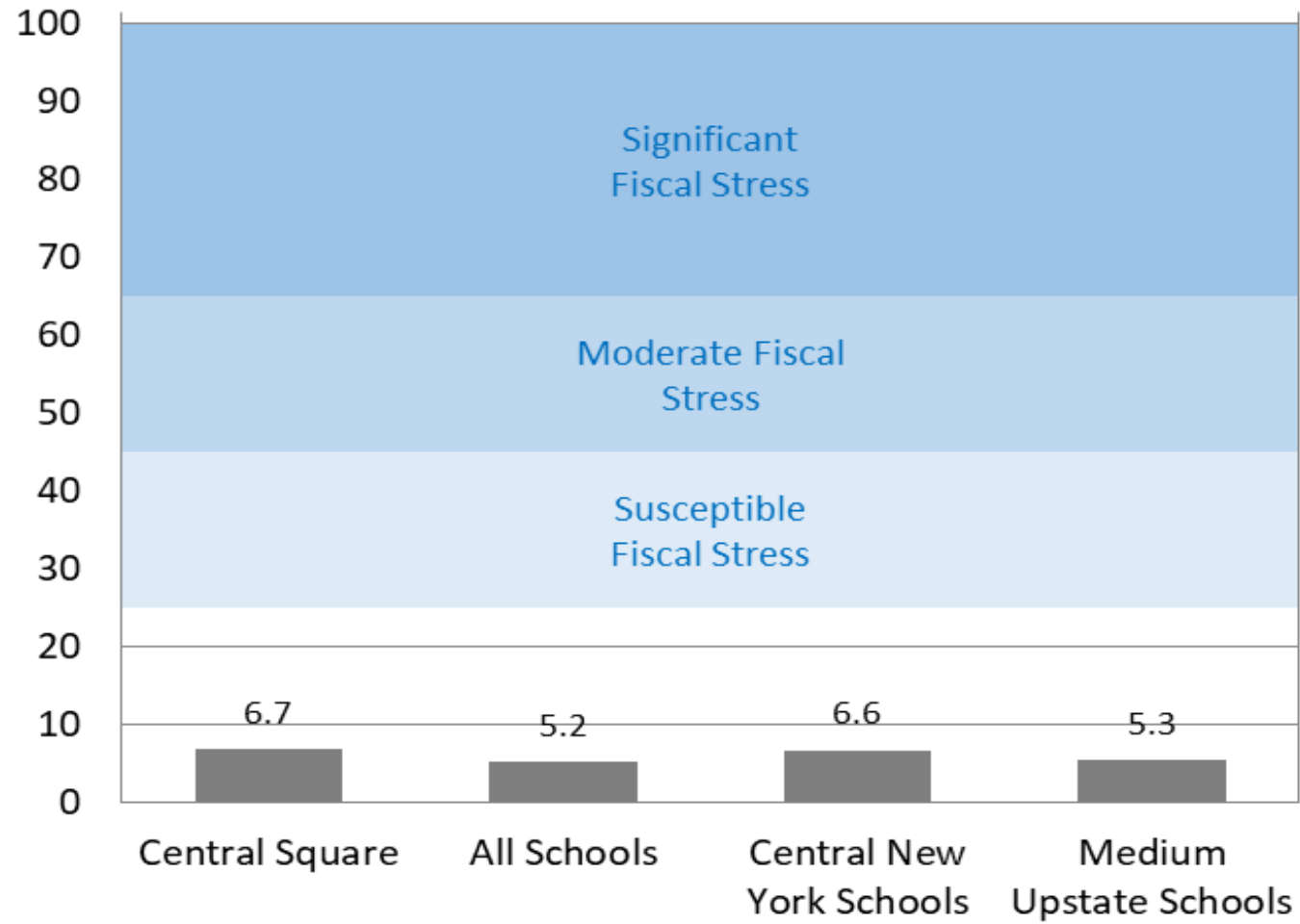




# Indicator 5



## Fiscal Stress Score

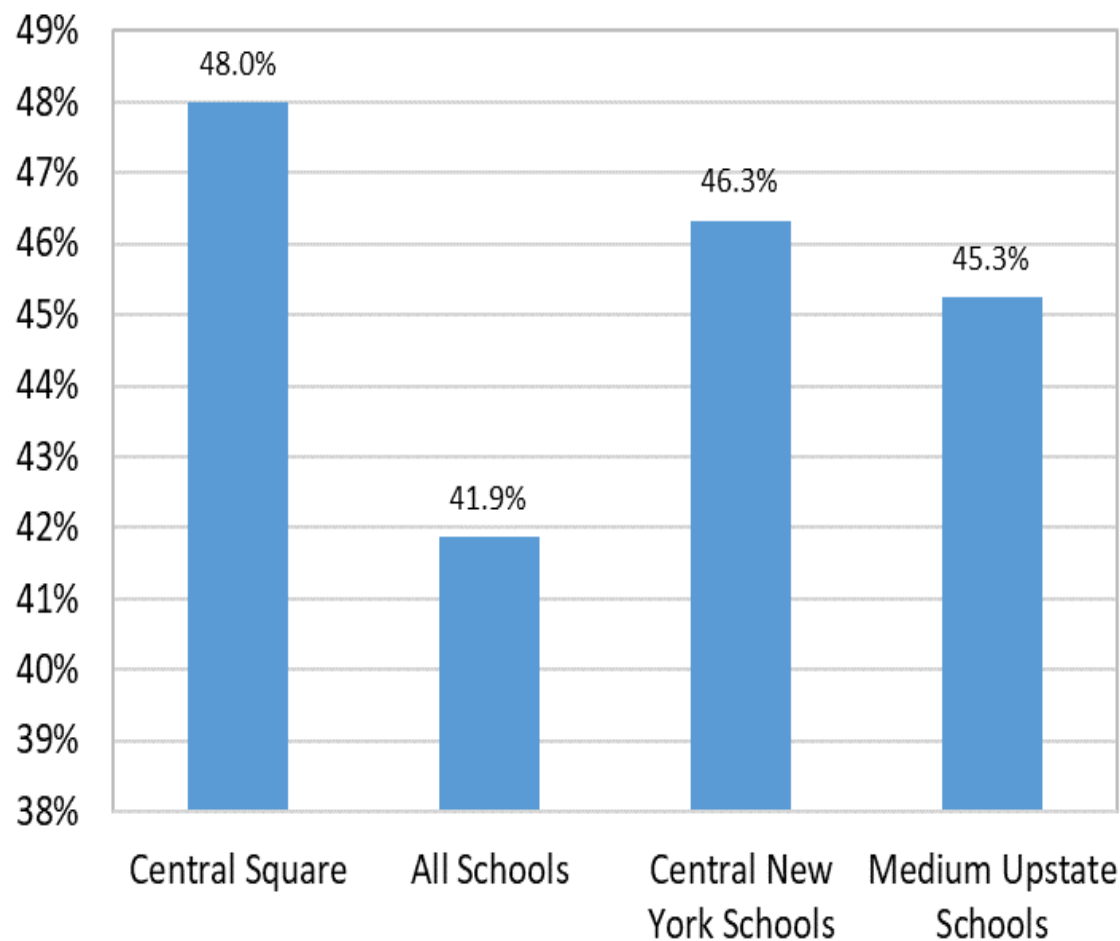




# Environmental Comparison Indicators

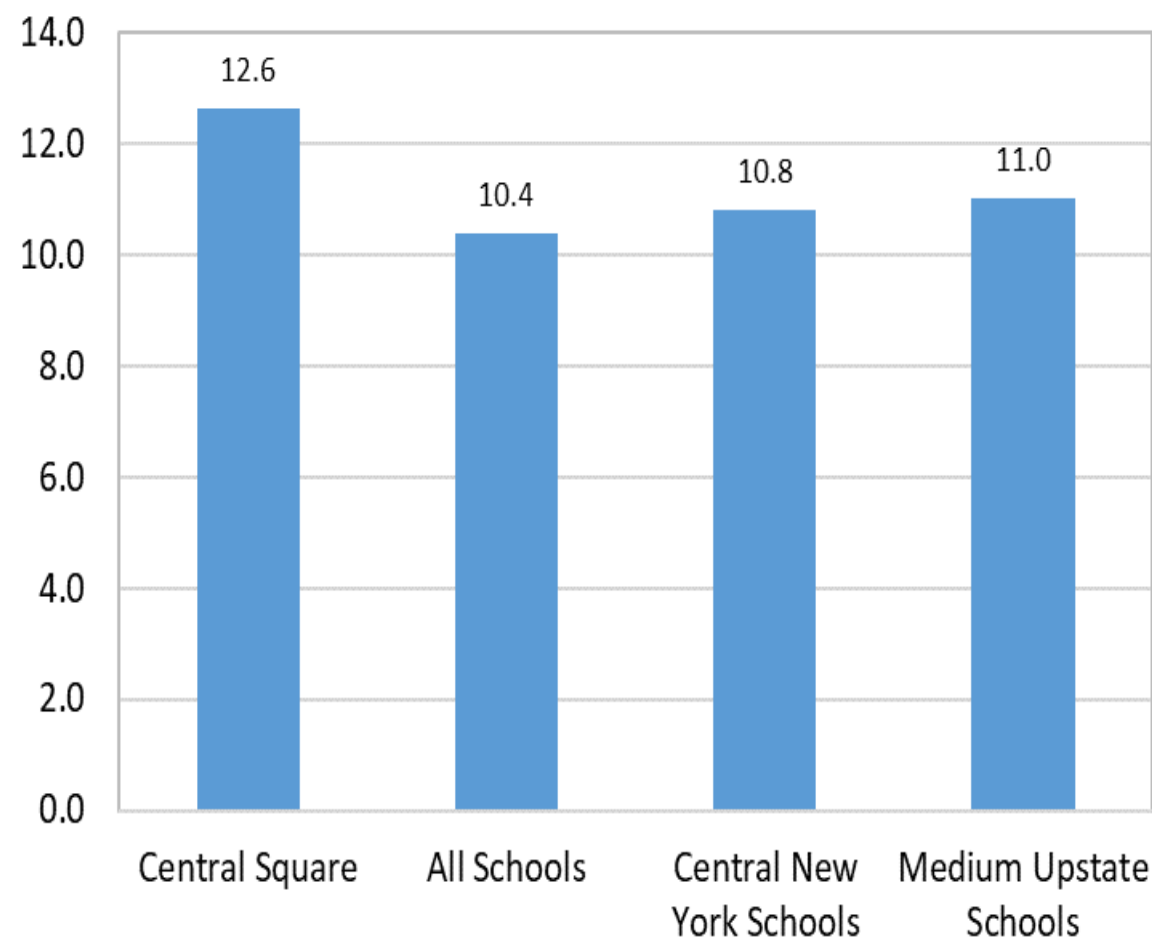
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### Economically Disadvantaged Students



Peer Group Size\*: 669 48 224

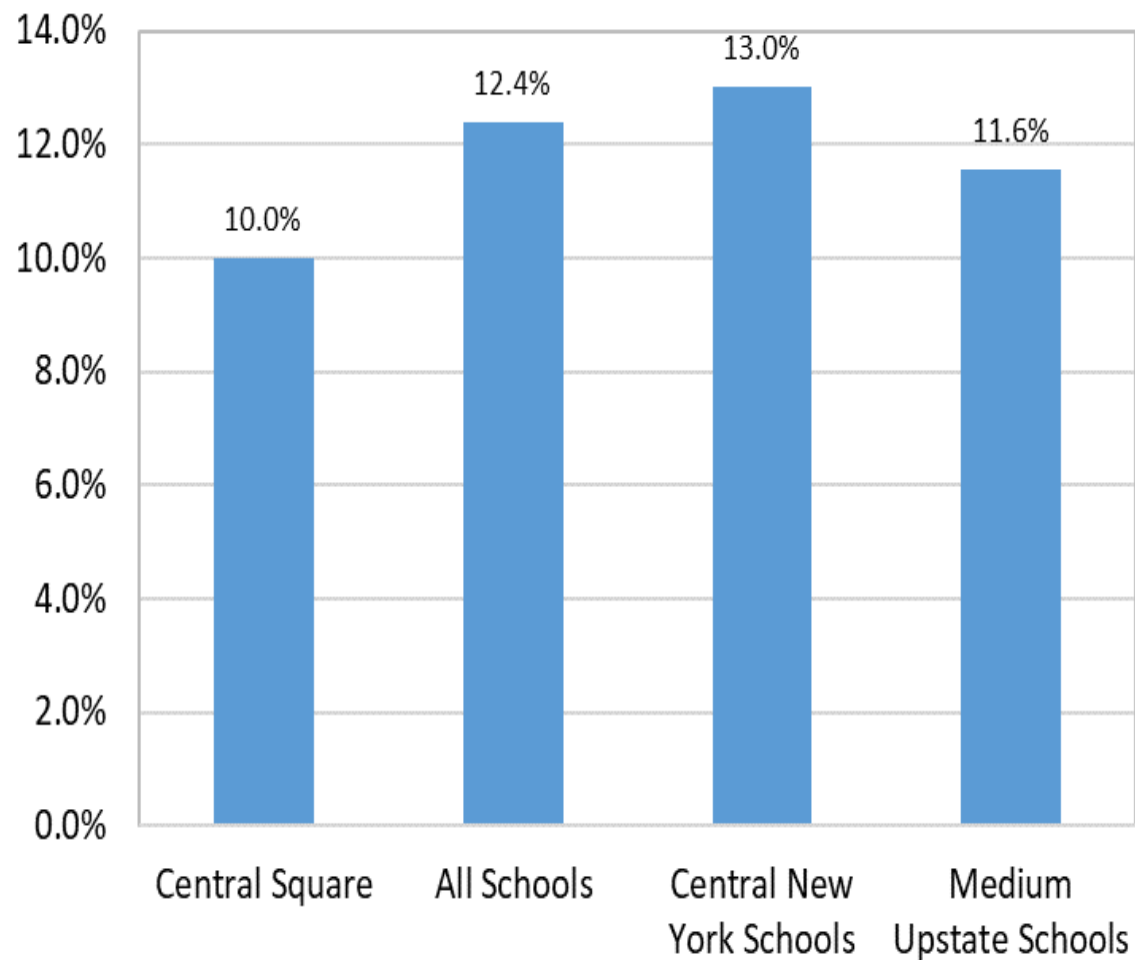
### Student to Teacher Ratio



Peer Group Size\*: 669 48 224



### Turnover Rate of All Teachers



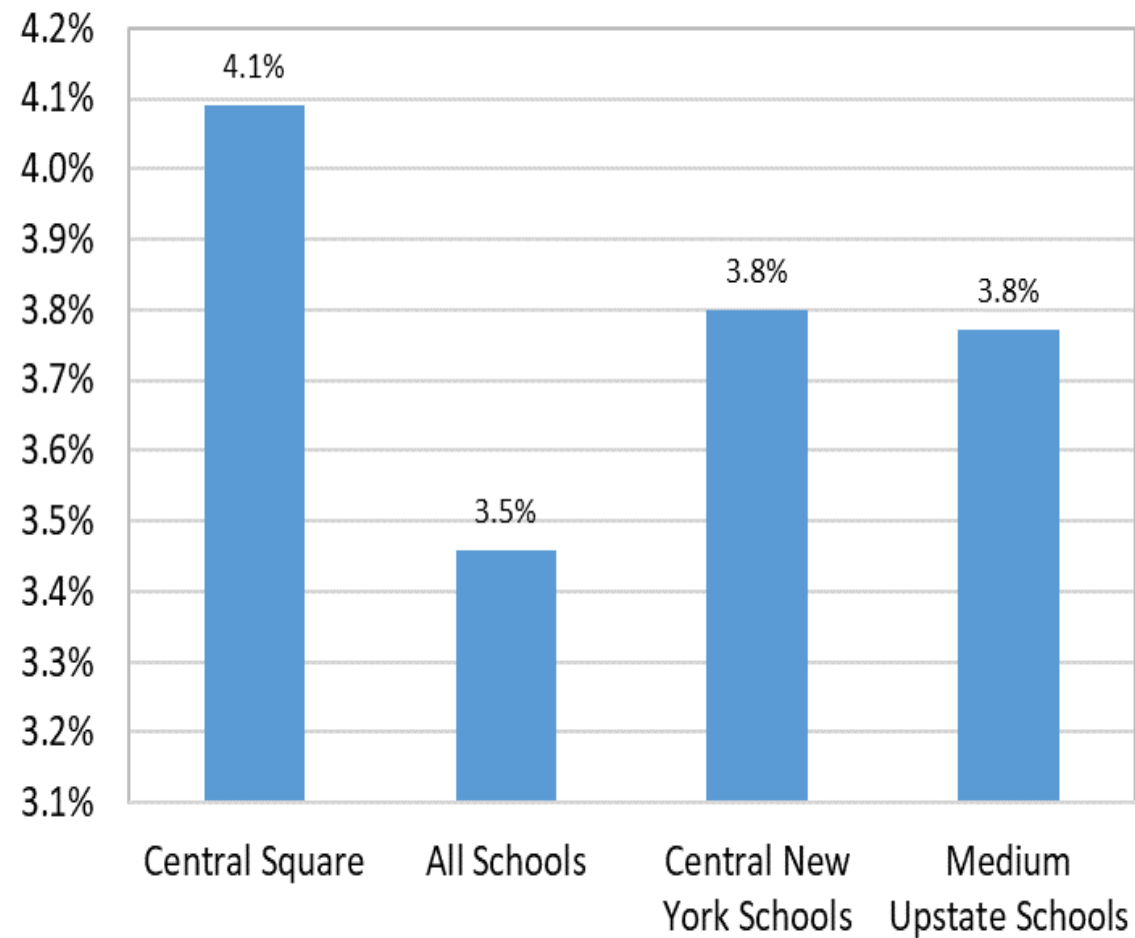
Peer Group Size\*:

669

48

224

### Change in Property Value



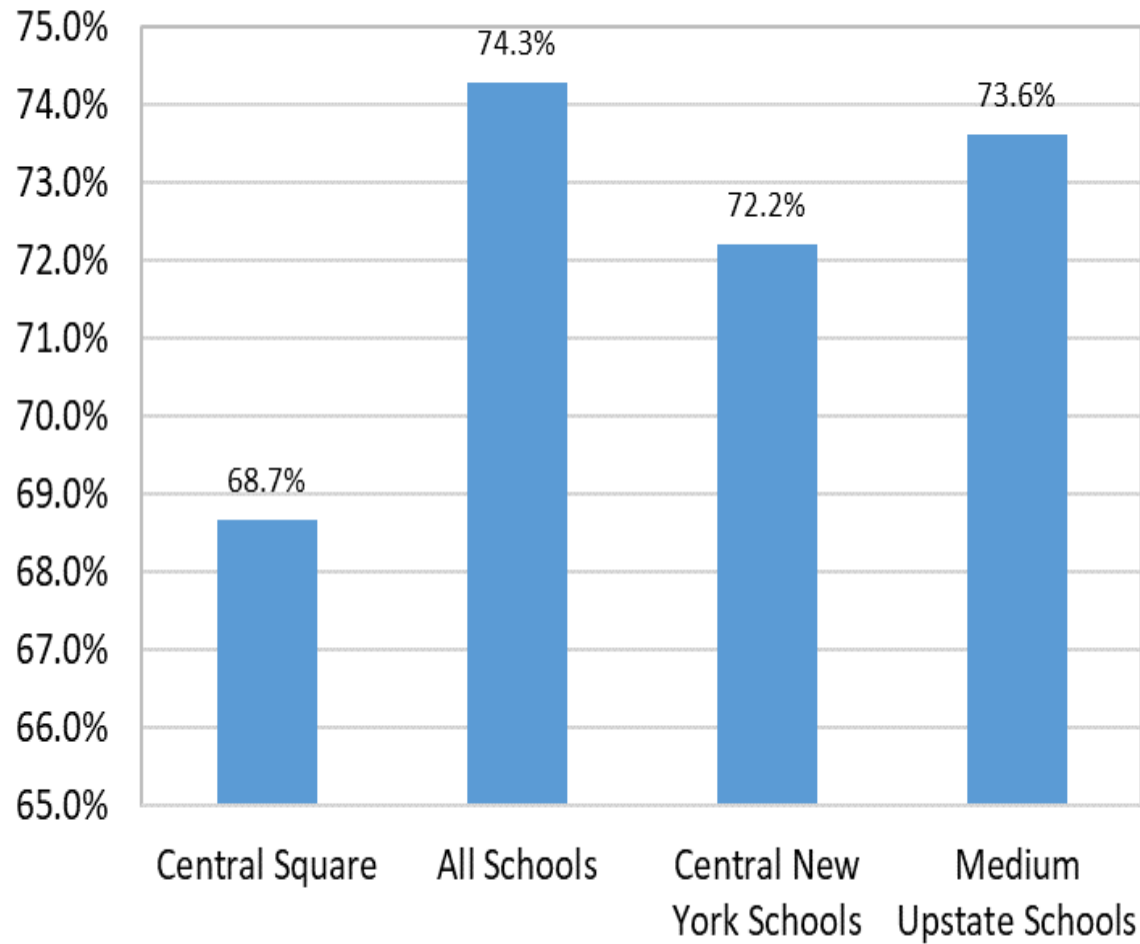
Peer Group Size\*:

666

48

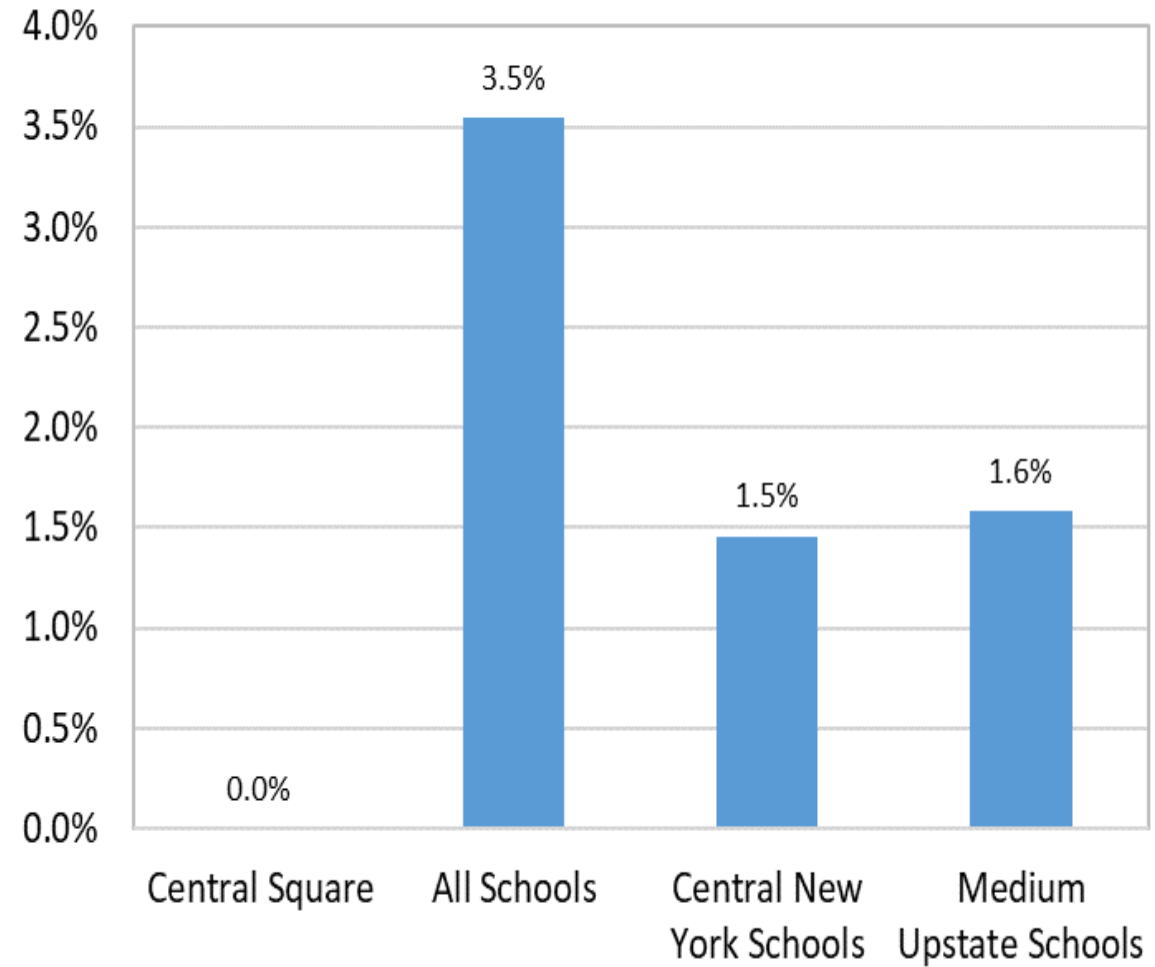
224

### Budget Vote Approval



Peer Group Size*:	669	48	224

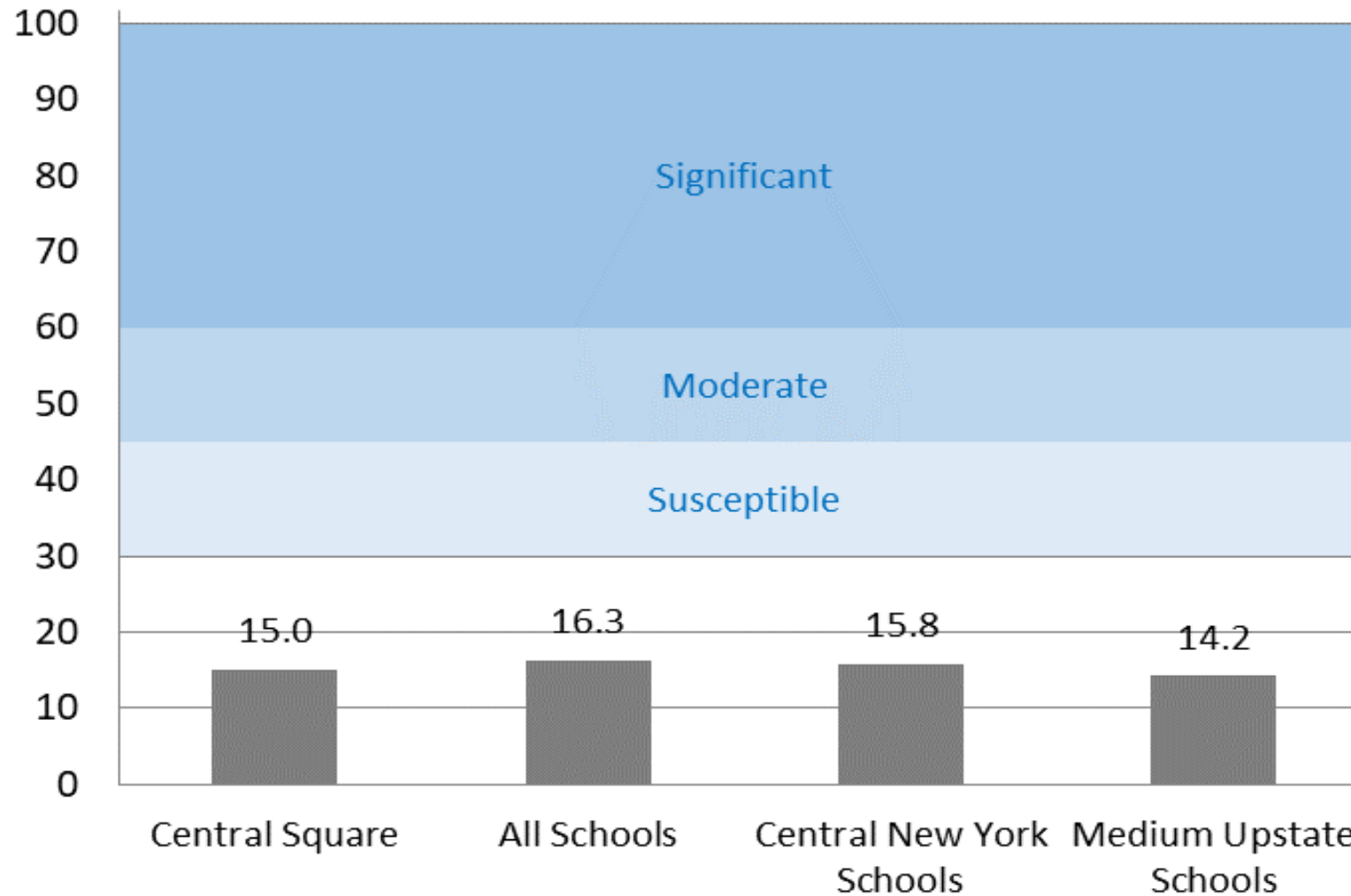
### English Language Learners



Peer Group Size*:	669	48	224



## Environmental Stress Score



Peer Group Size\*:

669

48

224

# Projected Data for 2024 and 2025

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Based on Projection Worksheet

**Name:** Central Square Central School District  
**MuniCode:** 350638200100  
**County:** Oswego

**Fiscal Year End:** 30-Jun  
**Year Last Filed:** 2023

**Office of the NEW YORK STATE COMPTROLLER**  
**Projection Worksheet**

Enter data here and scroll down to see the projected fiscal stress scores.

**Projection**

Fiscal Stress Financial Indicator Data Inputs				Data			Current Fiscal Year	Next Fiscal Year
Financial Indicators	Components	Account Code(s)	Fund(s)	2021	2022	2023	2024	2025
1	Unassigned Fund	916 & 917	General Fund	5,014,819	3,694,918	4,579,960	5,248,681	3,000,000
2	Total Fund Balance	8029		20,589,918	16,067,404	18,563,270	18,659,150	15,400,000
1, 2, 3, 5	Gross Expenditures			76,500,348	82,318,996	84,822,535	91,031,192	96,563,083
5	Monthly Expenditures (Gross Expenditures ÷ 12)			6,375,029	6,859,916	7,068,545	7,585,933	8,046,924
3	Gross Revenues			80,554,719	81,096,481	87,418,400	91,127,070	95,563,083
4	Cash and Investments	200-223, 450 & 451		13,210,084	8,602,872	12,161,572	11,737,288	11,000,000
5		200, 201, 450 & 451		13,209,459	8,602,247	12,161,572	11,737,288	11,000,000
4	Current Liabilities	600-626, 631-668		6,944,778	7,612,278	7,885,498	7,998,130	7,200,000
6	Short-Term Cash-Flow Debt	Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes Only	All Funds	0	0	0	0	0



Financial Indicators	Fiscal Stress Financial Indicators	Public Scores			Projected Scores (Based on Data Elements Above)	
		2021	2022	2023	2024	2025
1	Unassigned Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0	0	0
2	Total Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0	0	0
3	Operating Deficits	0	6.67	6.67	6.67	6.67
4	Cash Ratio - Cash and Investments as a Percentage (%) of Current Liabilities	0	0	0	0	0
5	Cash as a Percentage (%) of Monthly Gross Expenditures	0	0	0	0	0
6	% Change in Short-Term Cash-Flow Debt Issuance	0	0	0	0	0

Total Points*	0.0	6.7	6.7	6.7	6.7
Score Classification	No Designation	No Designation	No Designation	No Designation	No Designation

Revenue and Expenditure Definitions

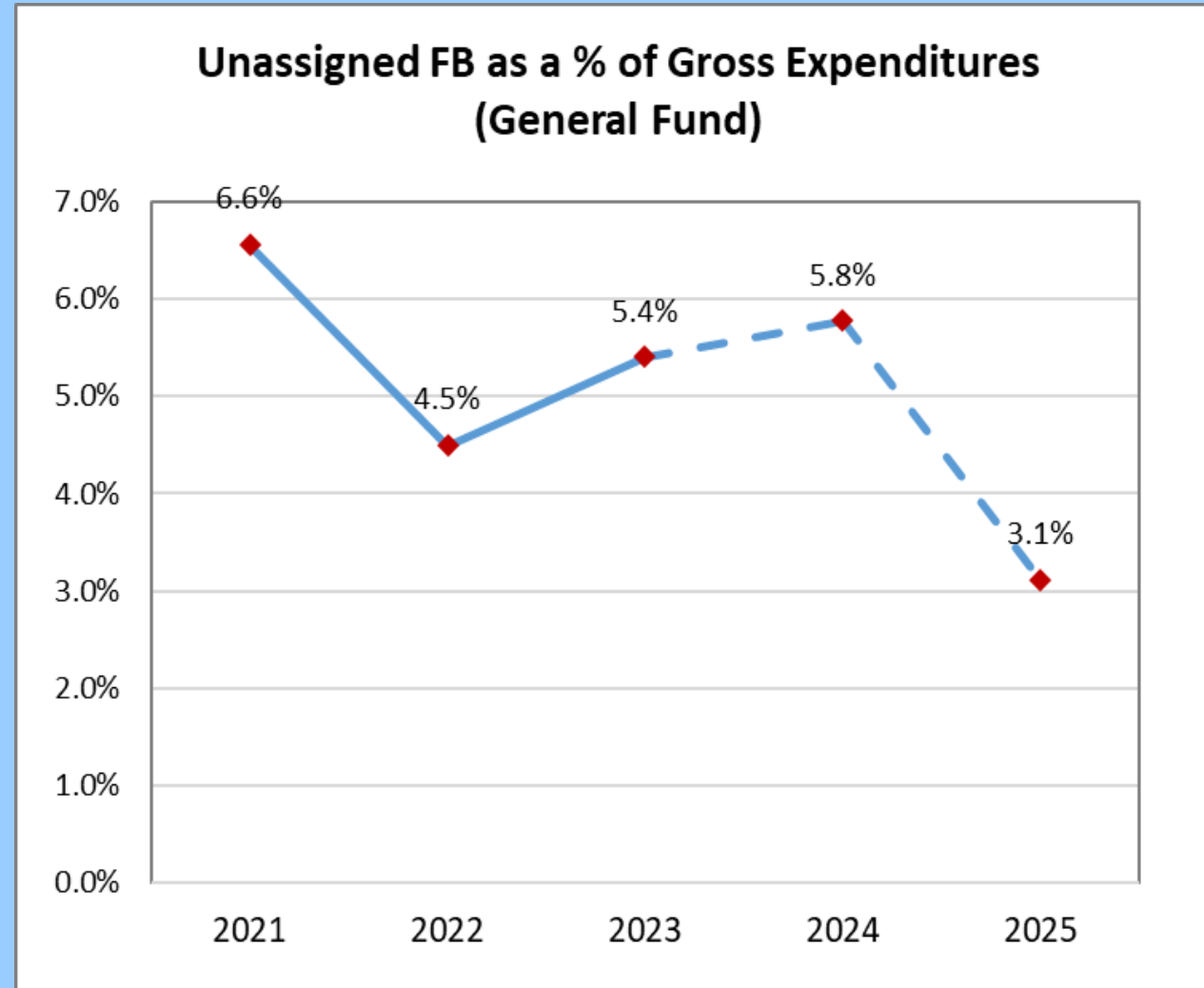
Gross Revenues = Revenues and Other Sources (Transfer Activity)

Gross Expenditures = Expenditures and Other Uses (Transfer Activity) - 9950.9 (Transfers to Capital Projects Fund)

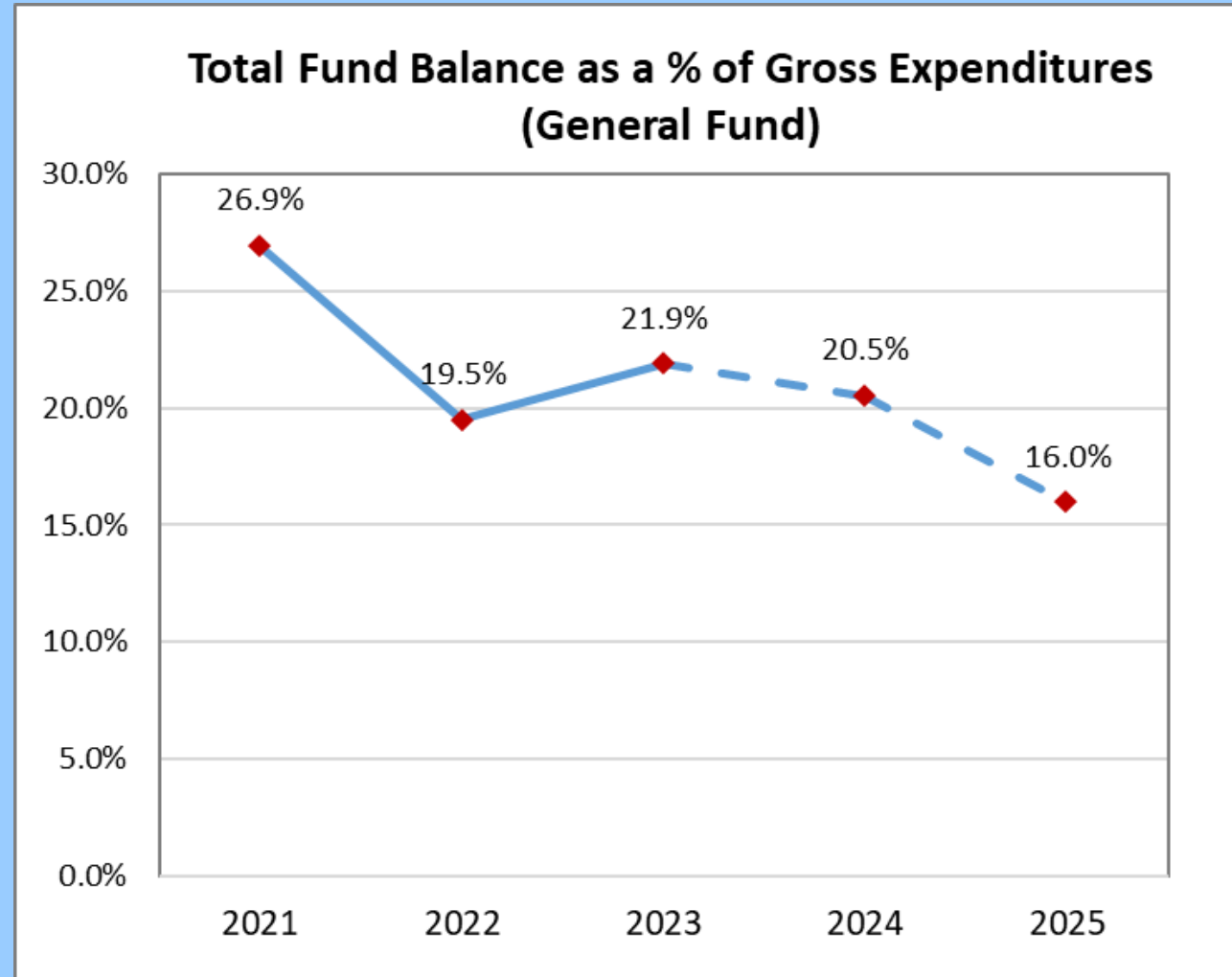
Classification	Point Range (Out of 100 total pts)
Significant	65 - 100
Moderate	45 - 64.9
Susceptible	25 - 44.9
No Designation	0 - 24.9

\* Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

# Indicator 1



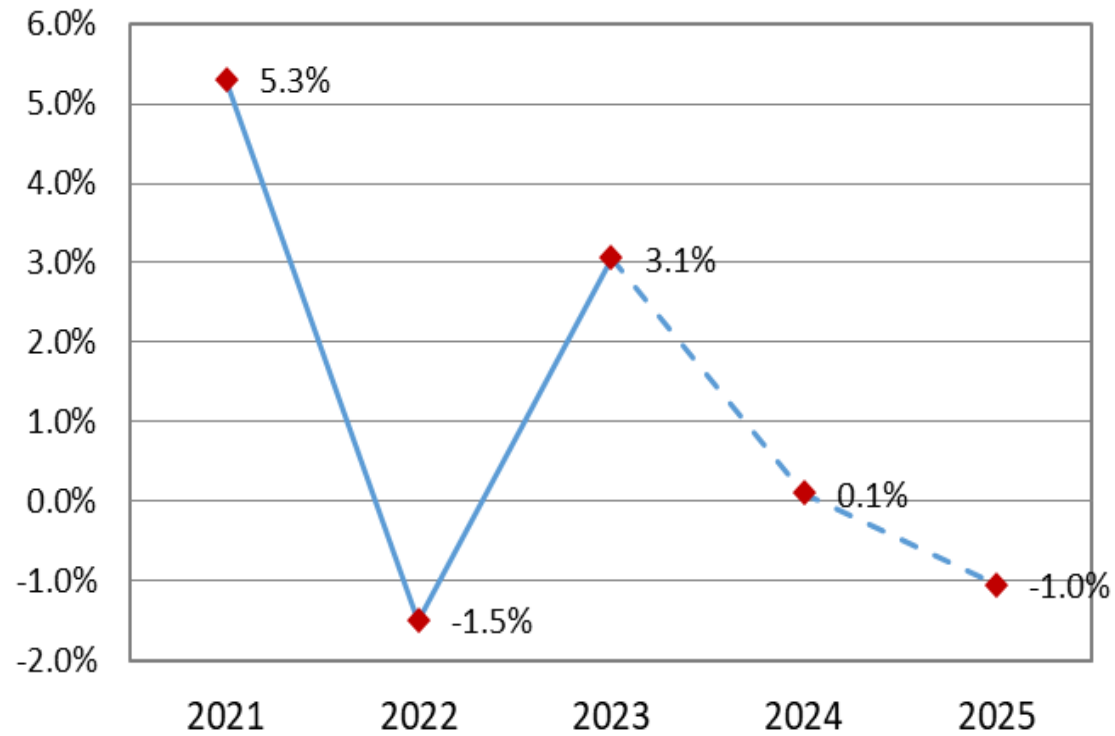
# Indicator 2



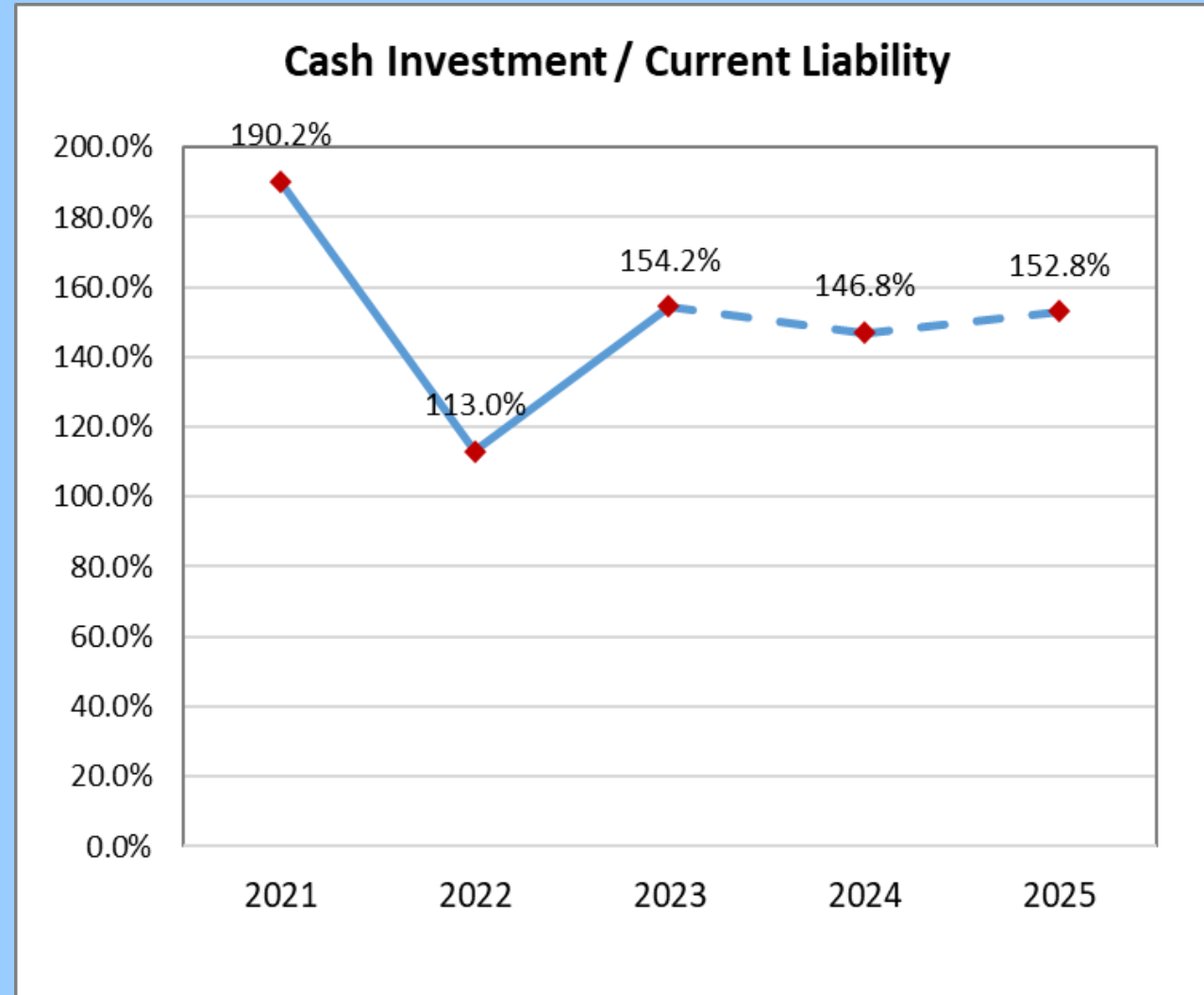


# Indicator 3

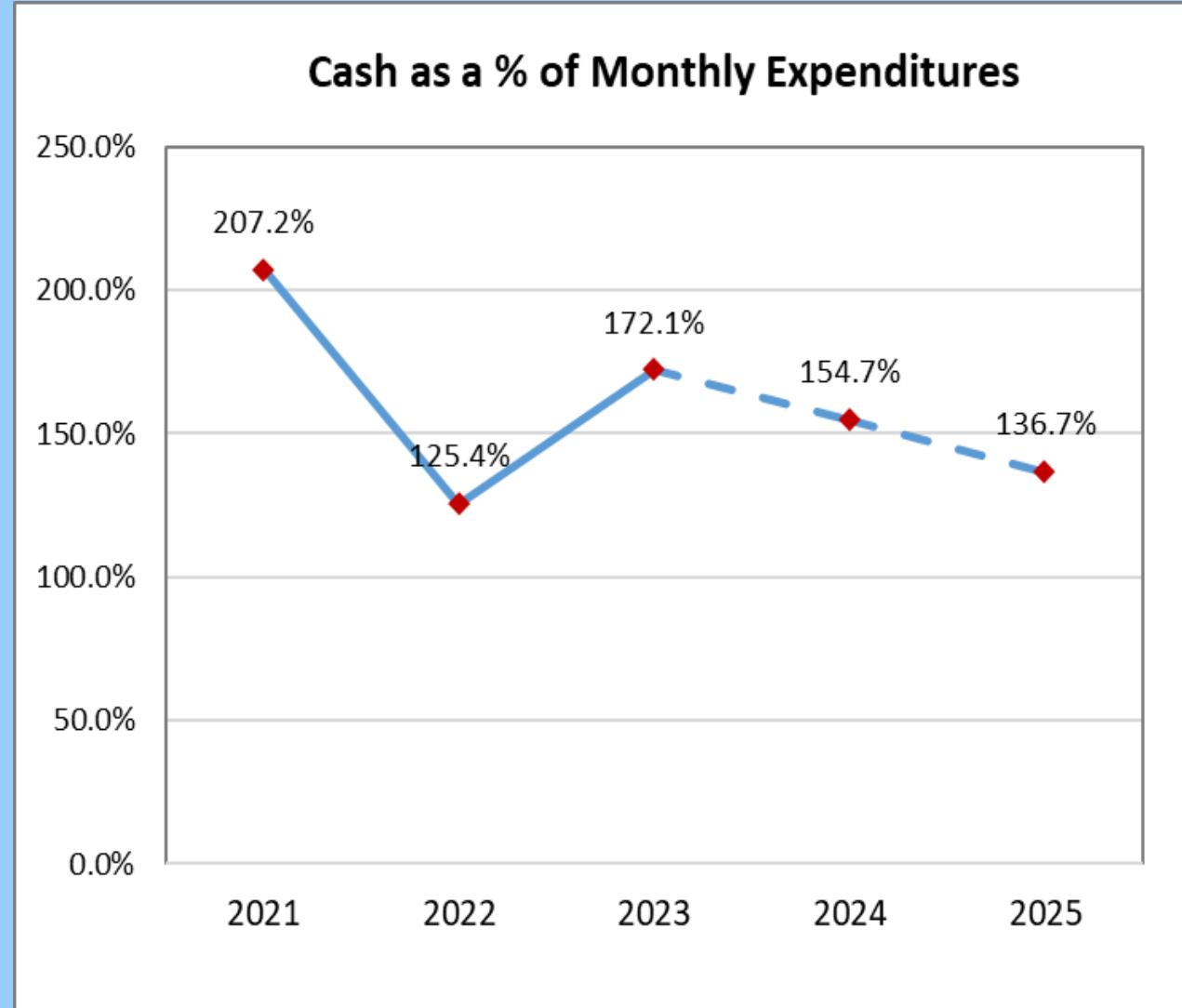
Operating Surplus (Deficit) / Gross Expenditures



# Indicator 4



# Indicator 5





# Fiscal Scores

New York State Comptroller Thomas P. DiNapoli

Office of the State Comptroller

Fiscal Stress Monitoring System

Fiscal Year Ending In	School District Name	Fiscal Scores			Environmental Score
		Current Year	1 Year Prior	2 Years Prior	
2023	Williamstown	3.3	10.0	13.3	28.3
2023	Central Square	6.7	6.7	0.0	15.0
2023	Fulton	6.7	0.0	3.3	13.3
2023	Hannibal	6.7	8.3	0.0	21.7
2023	Mexico	0.0	0.0	0.0	5.0
2023	Oswego	20.0	16.7	13.3	18.3
2023	Phoenix	13.3	20.0	0.0	8.3
2023	Pulaski	3.3	0.0	0.0	5.0
2023	Sandy Creek	0.0	0.0	0.0	0.0



**Questions?**