

# New York State Comptroller Designates 31 School Districts in Fiscal Stress



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**N**ew York State Comptroller Thomas DiNapoli released the annual Fiscal Stress Monitoring System (FSMS) report. According to the report, just two school districts were identified as being in “Significant Fiscal Stress” — Mount Vernon in Westchester County and Harrisville in Lewis County.

Four school districts were identified as being in “Moderate Fiscal Stress” — Fulton City, Marathon, South County, and West Canada. Twenty five districts were identified as being “Susceptible to Fiscal Stress” (Addison, Bolivar-Richburg, Camden, Chittenango, Cooperstown, Fredonia, Frontier, Greenport, Hadley-Luzerne, Heuvelton, Homer, Jasper-Troupsburg, Kinderhook, Kingston City, Lansingburgh, New Hartford, Newfane, Ogdensburg City, Oneida City, Port Jefferson, Salmon River, Schoharie, Sharon Springs, Southampton, and Three Village).

Based on their fiscal score, school districts are assigned into one of four categories:

1. *No Designation.* 638 school districts were given this rating indicating that their fiscal score doesn’t meet the threshold for stress.
2. *Susceptible to Fiscal Stress.* 25 school districts were given this rating indicating that they are exhibiting some signs of fiscal stress.
3. *Moderate Fiscal Stress.* 4 school districts were given this rating indicating that they are fiscally stressed, but the level is less severe.
4. *Significant Fiscal Stress.* 2 school districts were given this rating indicating that they are considered to be the most fiscally stressed.

FSMS uses various financial indicators such as fund balances, operating deficits, cash ratio, and short-term borrowing to assign an annual fiscal score to every school district, except for the Big 5 City School Districts (Buffalo, New York City, Rochester, Syracuse, and Yonkers). The current fiscal score is based on financial data from the 2024-25 school year.

A copy of the comptroller’s report *Fiscal Stress Monitoring System School Districts in Stress Fiscal Years Ending 2025* is available at <https://www.osc.ny.gov/files/local-government/fiscal-monitoring/pdf/2025-schools-stressed.pdf>.

This is the tenth annual scoring of school districts provided by FSMS. The following table, based on data from the Office of State Comptroller, provides a history of the number of school districts identified by year.

	2015- 16	2016- 17	2017- 18	2018- 19	2019- 20	2020- 21	2021- 22	2022- 23	2023- 24	2024- 25
<i>Significant Fiscal Stress</i>	2	2	5	4	2	2	1	3	2	2
<i>Moderate Fiscal Stress</i>	9	7	0	5	7	0	5	1	4	4
<i>Susceptible to Fiscal Stress</i>	48	17	21	24	22	21	8	12	16	25
<i>No Designation</i>	612	648	646	637	637	647	655	653	648	638

*TM/vp*