

Financial Restructuring Board for Local Governments

RESOLUTION No. 2018-07

APPROVING THE DETERMINATION OF AUTOMATICALLY FISCALLY ELIGIBLE MUNICIPALITIES

WHEREAS, pursuant to New York State Local Finance Law section 160.05(3), the Financial Restructuring Board for Local Governments (the "Board"), upon the request of a fiscally eligible municipality, by resolution of the governing body of such municipality with the concurrence of the chief executive of such municipality, may undertake a comprehensive review of the operations, finances, management practices, economic base and any other factors that in its sole discretion it deems relevant to be able to make findings and recommendations on reforming and restructuring the operations of the fiscally eligible municipality (the "Comprehensive Review"); and

WHEREAS, pursuant to New York State Local Finance Law section 160.05(2), municipalities with an average full value property tax rate greater than the average full value property tax rate of seventy-five percent of counties, cities, towns, and villages with local fiscal years ending in the same calendar year as of the most recently available information, or municipalities with an average fund balance percentage below five percent, must be deemed a Fiscally Eligible Municipality; and

WHEREAS, municipalities that have not reported the necessary information to the Office of the State Comptroller cannot be deemed a Fiscally Eligible Municipality; and

WHEREAS, the Office of the State Comptroller has supplied data for 2012 through 2016 to make this eligibility determination;

NOW THEREFORE BE IT RESOLVED that the Board approves the list of automatically Fiscally Eligible Municipalities as set forth in Attachment A hereto; and

BE IT FURTHER RESOLVED that this resolution shall supersede anything to the contrary set forth in Board Resolution 2017-09 and any list attached thereto.

This resolution shall take effect immediately and remain in effect until modified, replaced, or repealed by resolution of the Board.

No. 2018-07

Dated: 6-13-18

A handwritten signature in black ink, consisting of a stylized, cursive 'S' shape followed by a horizontal line extending to the right.

Fiscal Eligibility for Financial Restructuring Board Services and Assistance Based on Statutory Criteria

Sorted by Name								
#	Name of Municipality	Class	County	*Average Full Value Property Tax Rates (eligible if above 7.3381)	*Missing Tax Levy Data (used to calculate full value tax rates) ¹	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
1	Adams	Town	Jefferson	2.3398		48.65%		No
2	Adams	Village	Jefferson	7.0156		166.68%		No
3	Addison	Town	Steuben	4.6391		71.54%		No
4	Addison	Village	Steuben		2012, 2013, 2014, 2015, 2016	25.02%		No
5	Afton	Town	Chenango	3.1195		61.07%		No
6	Afton	Village	Chenango	7.3586		113.01%		Yes
7	Airmont	Village	Rockland	1.8679		29.83%		No
8	Akron	Village	Erie	5.8622		6.11%		No
9	Alabama	Town	Genesee	2.1006		120.91%		No
10	Albany	City	Albany	12.5358		8.99%		Yes
11	Albany	County	Albany	3.7925		9.02%		No
12	Albion	Town	Oswego	6.0620		86.05%		No
13	Albion	Town	Orleans	5.3689		108.69%		No
14	Albion	Village	Orleans	16.8760		22.48%		Yes
15	Alden	Town	Erie	4.3383		100.26%		No
16	Alden	Village	Erie	6.1652		100.33%		No
17	Alexander	Town	Genesee	5.0632		82.61%		No
18	Alexander	Village	Genesee	1.7342		116.51%		No
19	Alexandria	Town	Jefferson	0.9967		28.10%		No
20	Alexandria Bay	Village	Jefferson	7.4873		103.52%		Yes
21	Alfred	Town	Allegany	5.6186		29.45%		No
22	Alfred	Village	Allegany	16.9730			2016	No
23	Allegany	County	Allegany	15.9616		32.39%		Yes
24	Allegany	Town	Cattaraugus	4.5030		43.51%		No
25	Allegany	Village	Cattaraugus	8.1245		158.79%		Yes
26	Allen	Town	Allegany	7.8528		12.91%		Yes
27	Alma	Town	Allegany	16.5029		24.23%		Yes
28	Almond	Town	Allegany	8.1413		77.97%		Yes
29	Almond	Village	Allegany	7.7868		198.82%		Yes
30	Altamont	Village	Albany	2.4466		68.57%		No
31	Altona	Town	Clinton	3.7408		230.19%		No
32	Amboy	Town	Oswego	8.9710		40.27%		Yes
33	Amenia	Town	Dutchess	2.5039		56.89%		No
34	Ames	Village	Montgomery		2014, 2015, 2016	136.67%		No
35	Amherst	Town	Erie	8.5136		23.07%		Yes
36	Amity	Town	Allegany	7.4941		46.26%		Yes
37	Amityville	Village	Suffolk	10.1213		-1.05%		Yes
38	Amsterdam	City	Montgomery		2013, 2014, 2015, 2016		2016	No
39	Amsterdam	Town	Montgomery	1.7501		39.89%		No
40	Ancram	Town	Columbia	2.7189		156.72%		No
41	Andes	Town	Delaware	3.2907		79.42%		No
42	Andover	Town	Allegany	8.4602		28.17%		Yes
43	Andover	Village	Allegany	11.4405		12.31%		Yes
44	Angelica	Town	Allegany	4.3697		223.10%		No
45	Angelica	Village	Allegany	13.3321		63.21%		Yes
46	Angola	Village	Erie	5.3993		28.14%		No
47	Annsville	Town	Oneida	7.2664		28.68%		No
48	Antwerp	Town	Jefferson	6.6941		98.97%		No
49	Antwerp	Village	Jefferson	6.9637		82.18%		No
50	Arcade	Town	Wyoming	4.9070		112.39%		No
51	Arcade	Village	Wyoming	13.0946		9.27%		Yes
52	Arcadia	Town	Wayne	4.6657		64.82%		No
53	Ardsey	Village	Westchester	9.4752		14.21%		Yes
54	Argyle	Town	Washington	5.2702		66.83%		No
55	Argyle	Village	Washington	2.2006		106.39%		No
56	Arietta	Town	Hamilton	2.9939		131.87%		No
57	Arkport	Village	Steuben	5.1173		178.64%		No
58	Arkwright	Town	Chautauqua	6.7730		135.23%		No
59	Asharoken	Village	Suffolk	4.8994		70.05%		No
60	Ashford	Town	Cattaraugus	2.9657		250.26%		No
61	Ashland	Town	Chemung	4.3736		79.12%		No
62	Ashland	Town	Greene	4.0436		173.76%		No
63	Athens	Town	Greene	1.7278		284.03%		No
64	Athens	Village	Greene	6.6584		40.71%		No
65	Atlantic Beach	Village	Nassau	3.2163		25.73%		No
66	Attica	Town	Wyoming	4.2999		24.76%		No
67	Attica	Village	Wyoming	12.0523		60.90%		Yes
68	Auburn	City	Cayuga	12.3216		17.30%		Yes
69	Augusta	Town	Oneida	6.0963		130.31%		No
70	Aurelius	Town	Cayuga	1.9622		43.21%		No
71	Aurora	Town	Erie	3.7113		96.13%		No
72	Aurora	Village	Cayuga	2.0089		183.22%		No
73	Ausable	Town	Clinton	8.8317		21.81%		Yes
74	Austerlitz	Town	Columbia	1.7306		130.17%		No
75	Ava	Town	Oneida	1.6741		77.47%		No
76	Avoca	Town	Steuben	7.2386		72.49%		No
77	Avoca	Village	Steuben	12.4090		29.18%		Yes
78	Avon	Town	Livingston	3.2233		68.29%		No
79	Avon	Village	Livingston	6.0552		56.45%		No
80	Babylon	Town	Suffolk	4.7734		60.65%		No
81	Babylon	Village	Suffolk	3.6799		20.61%		No
82	Bainbridge	Town	Chenango	3.1015			2016	No
83	Bainbridge	Village	Chenango	6.9440			2015, 2016	No
84	Baldwin	Town	Chemung	4.0802			2013, 2014, 2015, 2016	No
85	Baldwinsville	Village	Onondaga	7.1182		27.10%		No
86	Ballston	Town	Saratoga	1.3314		50.40%		No

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Sorted by Name								
#	Name of Municipality	Class	County	*Average Full Value Property Tax Rates (eligible if above 7.3381)	*Missing Tax Levy Data (used to calculate full value tax rates) ¹	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
87	Ballston Spa	Village	Saratoga	3.6247			2015, 2016	No
88	Bangor	Town	Franklin	7.9022		65.31%		Yes
89	Barker	Town	Broome	2.3157		506.59%		No
90	Barker	Village	Niagara	6.7020		79.82%		No
92	Barre	Town	Orleans	10.5504		100.44%		Yes
93	Barrington	Town	Yates	5.0867		256.43%		No
94	Barton	Town	Tioga	2.0607		97.58%		No
95	Batavia	City	Genesee	9.7008		42.23%		Yes
96	Batavia	Town	Genesee	3.2378		109.95%		No
97	Bath	Town	Steuben	3.9560		60.74%		No
98	Bath	Village	Steuben	11.6555		43.42%		Yes
99	Baxter Estates	Village	Nassau		2012, 2013	74.16%		No
100	Bayville	Village	Nassau	4.3014		16.12%		No
101	Beacon	City	Dutchess	9.3161		41.21%		Yes
102	Bedford	Town	Westchester	4.0430		46.25%		No
103	Beekman	Town	Dutchess	1.7918		46.87%		No
104	Beekmantown	Town	Clinton	2.0152		26.78%		No
105	Belfast	Town	Allegany	14.2838		43.34%		Yes
106	Belle Terre	Village	Suffolk	3.0386		54.67%		No
107	Bellerose	Village	Nassau	6.0846		37.06%		No
108	Bellmont	Town	Franklin	5.0785		47.71%		No
109	Bellport	Village	Suffolk	3.6914		29.14%		No
110	Belmont	Village	Allegany	11.9747		33.24%		Yes
111	Bemus Point	Village	Chautauqua	1.7629			2016	No
112	Bennington	Town	Wyoming	4.5086		57.79%		No
113	Benson	Town	Hamilton	3.1913		97.34%		No
114	Benton	Town	Yates	5.8872		52.67%		No
115	Bergen	Town	Genesee	3.8397		88.66%		No
116	Bergen	Village	Genesee	5.8818		72.31%		No
117	Berkshire	Town	Tioga	6.5865		93.42%		No
118	Berlin	Town	Rensselaer	3.0945		70.29%		No
119	Berne	Town	Albany	3.4751		157.62%		No
120	Bethany	Town	Genesee	4.5170		252.92%		No
121	Bethel	Town	Sullivan	6.0999		38.77%		No
122	Bethlehem	Town	Albany	3.6355		31.83%		No
123	Big Flats	Town	Chemung	2.7720		128.33%		No
124	Binghamton	City	Broome	24.3512		24.63%		Yes
125	Binghamton	Town	Broome	4.3931		38.65%		No
126	Birdsall	Town	Allegany	7.3272		26.94%		No
127	Black Brook	Town	Clinton	8.2915		59.64%		Yes
128	Black River	Village	Jefferson	5.4295		43.62%		No
129	Blasdell	Village	Erie	11.3127		75.62%		Yes
130	Blecker	Town	Fulton	3.2839		92.49%		No
131	Blenheim	Town	Schoharie	7.3972		23.98%		Yes
132	Bloomfield	Village	Ontario	3.2770		92.86%		No
133	Blooming Grove	Town	Orange	6.0562		57.59%		No
134	Bloomingburg	Village	Sullivan	3.9058			2016	No
135	Bolivar	Town	Allegany	9.5312		117.51%		Yes
136	Bolivar	Village	Allegany	15.9387		69.45%		Yes
137	Bolton	Town	Warren	0.5343		77.17%		No
138	Bombay	Town	Franklin	5.0063		18.67%		No
139	Boonville	Town	Oneida	1.0638		76.88%		No
140	Boonville	Village	Oneida	6.9561		31.59%		No
141	Boston	Town	Erie	5.0291		119.94%		No
142	Bovina	Town	Delaware	4.5044			2016	No
143	Boylston	Town	Oswego	9.2358		53.21%		Yes
144	Bradford	Town	Steuben	9.9971			2016	No
145	Brandon	Town	Franklin	7.8112		51.64%		Yes
146	Brant	Town	Erie	6.1539		23.97%		No
147	Brasher	Town	St. Lawrence	5.8099		73.58%		No
148	Brewster	Village	Putnam	4.3241		30.03%		No
149	Briarcliff Manor	Village	Westchester	5.5943		13.49%		No
150	Bridgewater	Town	Oneida	9.1834			2015, 2016	No
151	Brighton	Town	Monroe	6.8075		45.75%		No
152	Brighton	Town	Franklin	2.5709		73.68%		No
153	Brightwaters	Village	Suffolk	2.9692		9.94%		No
154	Bristol	Town	Ontario	3.7933		63.08%		No
155	Broadalbin	Town	Fulton	0.8172		100.29%		No
156	Broadalbin	Village	Fulton	3.5371		203.51%		No
157	Brockport	Village	Monroe	11.7881		57.40%		Yes
158	Brocton	Village	Chautauqua	6.4270		136.59%		No
159	Bronxville	Village	Westchester	2.9843		28.67%		No
160	Brookfield	Town	Madison	6.6024		42.34%		No
161	Brookhaven	Town	Suffolk	3.3039		39.80%		No
162	Brookville	Village	Nassau	2.0563		68.71%		No
163	Broome	County	Broome	7.3046		5.31%		No
164	Broome	Town	Schoharie	6.9378		48.47%		No
165	Brownville	Town	Jefferson	1.4255		47.70%		No
166	Brownville	Village	Jefferson	4.8603		28.11%		No
167	Brunswick	Town	Rensselaer	3.8867		52.88%		No
168	Brushton	Village	Franklin	2.1709		38.50%		No
169	Brutus	Town	Cayuga	3.0068		112.94%		No
170	Buchanan	Village	Westchester	5.7263			2016	No
171	Buffalo	City	Erie	10.3438		39.02%		Yes
172	Burdett	Village	Schuyler	4.2709		311.05%		No
173	Burke	Town	Franklin	7.1612		26.83%		No

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174	Burke	Village	Franklin	3.9649		185.74%		No
175	Burlington	Town	Otsego	8.7693		151.35%		Yes
176	Burns	Town	Allegany	8.0473		110.51%		Yes
177	Busti	Town	Chautauqua	3.1342		56.70%		No
178	Butler	Town	Wayne	5.6480		95.93%		No
179	Butternuts	Town	Otsego	6.9455		114.10%		No
180	Byron	Town	Genesee	5.1751		161.27%		No
181	Cairo	Town	Greene	5.7851		53.83%		No
182	Caledonia	Town	Livingston	3.1689		69.06%		No
183	Caledonia	Village	Livingston	9.0520		31.76%		Yes
184	Callicoon	Town	Sullivan	6.4033		52.83%		No
185	Cambria	Town	Niagara	6.6779		94.63%		No
186	Cambridge	Town	Washington	3.4424		50.51%		No
187	Cambridge	Village	Washington	7.6110			2013	No
188	Camden	Town	Oneida	1.0077		4.94%		Yes
189	Camden	Village	Oneida	6.2868		98.22%		No
190	Cameron	Town	Steuben	6.7210			2016	No
191	Camillus	Town	Onondaga	8.5052			2016	No
192	Camillus	Village	Onondaga	6.5837		39.80%		No
193	Campbell	Town	Steuben	5.0419		28.05%		No
194	Canaan	Town	Columbia	1.7767		42.65%		No
195	Canadice	Town	Ontario	3.5005		109.91%		No
196	Canajoharie	Town	Montgomery	2.2766		104.21%		No
197	Canajoharie	Village	Montgomery	10.5977		73.64%		Yes
198	Canandaigua	City	Ontario	6.8090		39.44%		No
199	Canandaigua	Town	Ontario	2.3427		164.26%		No
200	Canaseraga	Village	Allegany	11.8408		109.57%		Yes
201	Canastota	Village	Madison	9.5615			2016	No
202	Candor	Town	Tioga	5.6923		93.62%		No
203	Candor	Village	Tioga	6.0112		126.65%		No
204	Caneadea	Town	Allegany	12.0151		24.80%		Yes
205	Canisteo	Town	Steuben	5.1709		30.06%		No
206	Canisteo	Village	Steuben	6.8921			2014, 2015, 2016	No
207	Canton	Town	St. Lawrence	3.1687		21.77%		No
208	Canton	Village	St. Lawrence	10.3752			2016	No
209	Cape Vincent	Town	Jefferson	1.1559		77.81%		No
210	Cape Vincent	Village	Jefferson	5.4485		62.42%		No
211	Carlisle	Town	Schoharie	3.6175		267.67%		No
212	Carlton	Town	Orleans	7.1037		11.46%		No
213	Carmel	Town	Putnam	7.4976		30.38%		Yes
214	Caroga	Town	Fulton	3.2462			2016	No
215	Caroline	Town	Tompkins	6.7535		72.24%		No
216	Carroll	Town	Chautauqua	9.5118			2015, 2016	No
217	Carrollton	Town	Cattaraugus	3.9771		111.36%		No
218	Carthage	Village	Jefferson	7.6290		71.67%		Yes
219	Cassadaga	Village	Chautauqua	3.9820		74.25%		No
220	Castile	Town	Wyoming	4.7461		55.44%		No
221	Castile	Village	Wyoming	6.7333		60.48%		No
222	Castleton-On-Hudson	Village	Rensselaer	4.8627		36.63%		No
223	Castorland	Village	Lewis	6.8191		260.01%		No
224	Catharine	Town	Schuyler	6.0600		81.34%		No
225	Catlin	Town	Chemung	4.0340		80.70%		No
226	Cato	Town	Cayuga	4.6352		48.40%		No
227	Cato	Village	Cayuga	4.6354		94.81%		No
228	Caton	Town	Steuben	5.8226		196.64%		No
229	Catskill	Town	Greene	3.1915		14.59%		No
230	Catskill	Village	Greene	13.2997		-0.11%		Yes
231	Cattaraugus	County	Cattaraugus	12.6505		24.82%		Yes
232	Cattaraugus	Village	Cattaraugus	14.4609		54.13%		Yes
233	Cayuga	County	Cayuga	8.5691		18.27%		Yes
234	Cayuga	Village	Cayuga	7.2726			2016	No
235	Cayuga Heights	Village	Tompkins	6.1754		27.78%		No
236	Cayuta	Town	Schuyler	7.6078		91.71%		Yes
237	Cazenovia	Town	Madison	1.8557		63.43%		No
238	Cazenovia	Village	Madison	5.2383		52.39%		No
239	Cedarhurst	Village	Nassau	1.7884		7.49%		No
240	Celoron	Village	Chautauqua	6.4580		17.99%		No
241	Centerville	Town	Allegany	10.1180		35.92%		Yes
242	Central Square	Village	Oswego	4.6667		16.39%		No
243	Centre Island	Village	Nassau	5.3306		94.59%		No
244	Champion	Town	Jefferson	3.3902		0.61%		Yes
245	Champlain	Town	Clinton	2.2482		34.31%		No
246	Champlain	Village	Clinton	4.0558		111.54%		No
247	Charleston	Town	Montgomery	5.2860		76.91%		No
248	Charlotte	Town	Chautauqua	8.2747		81.56%		Yes
249	Charlton	Town	Saratoga	0.3158		58.08%		No
250	Chateaugay	Town	Franklin	4.7936		227.76%		No
251	Chateaugay	Village	Franklin	5.8302		80.34%		No
252	Chatham	Town	Columbia	3.0307		49.62%		No
253	Chatham	Village	Columbia	5.1977		23.36%		No
254	Chaumont	Village	Jefferson		2012, 2013, 2014, 2015, 2016	13.86%		No
255	Chautauqua	County	Chautauqua	8.9643		18.66%		Yes
256	Chautauqua	Town	Chautauqua	1.5645		23.06%		No
257	Chazy	Town	Clinton	4.4068		54.31%		No
258	Cheektowaga	Town	Erie	14.7270		39.55%		Yes
259	Chemung	County	Chemung	8.7685		17.25%		Yes

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260	Chemung	Town	Chemung	1.5086		84.08%		No
261	Chenango	County	Chenango	9.9614		33.77%		Yes
262	Chenango	Town	Broome	3.1939		86.10%		No
263	Cherry Creek	Town	Chautauqua	8.1100		28.13%		Yes
265	Cherry Valley	Town	Otsego	7.6748		2.80%		Yes
266	Cherry Valley	Village	Otsego	5.8063		26.12%		No
267	Chester	Town	Orange	5.9705		11.48%		No
268	Chester	Town	Warren	1.6390		26.64%		No
269	Chester	Village	Orange	8.2682		77.18%		Yes
270	Chesterfield	Town	Essex	5.3378			2015, 2016	No
271	Chestnut Ridge	Village	Rockland	1.5371		39.59%		No
272	Chili	Town	Monroe	5.3039		160.88%		No
273	Chittenango	Village	Madison	6.5531		52.67%		No
274	Churchville	Village	Monroe	3.5418		73.17%		No
275	Cicero	Town	Onondaga	6.0630		73.78%		No
276	Cincinnatus	Town	Cortland	2.0790		70.08%		No
277	Clare	Town	St. Lawrence	6.7858		22.12%		No
278	Clarence	Town	Erie	3.3928		58.62%		No
279	Clarendon	Town	Orleans	8.4154		25.20%		Yes
280	Clarkson	Town	Monroe	4.1758		40.66%		No
281	Clarkstown	Town	Rockland	8.4840		14.12%		Yes
282	Clarksville	Town	Allegany	9.9637		21.38%		Yes
283	Claverack	Town	Columbia	1.6551		154.68%		No
284	Clay	Town	Onondaga	5.7175		98.70%		No
285	Clayton	Town	Jefferson	1.4758		24.34%		No
286	Clayton	Village	Jefferson	6.3438		24.40%		No
287	Clayville	Village	Oneida	11.4326		42.46%		Yes
288	Clermont	Town	Columbia	0.4940		161.42%		No
289	Cleveland	Village	Oswego	5.0694		33.06%		No
290	Clifton	Town	St. Lawrence	5.6313		17.47%		No
291	Clifton Park	Town	Saratoga	1.1366		73.27%		No
292	Clifton Springs	Village	Ontario	6.6477		43.10%		No
293	Clinton	County	Clinton	4.7037		18.36%		No
294	Clinton	Town	Clinton	4.4854		264.14%		No
295	Clinton	Town	Dutchess	1.9090		24.36%		No
296	Clinton	Village	Oneida	4.8395		8.61%		No
297	Clyde	Village	Wayne	16.4548		132.55%		Yes
298	Clymer	Town	Chautauqua	4.7172		49.47%		No
299	Cobleskill	Town	Schoharie	3.6881		95.47%		No
300	Cobleskill	Village	Schoharie	9.1560		30.29%		Yes
301	Cochecton	Town	Sullivan	5.7898		173.98%		No
302	Coeymans	Town	Albany	3.1501		-5.61%		Yes
303	Cohocton	Town	Steuben	4.8830		139.55%		No
304	Cohocton	Village	Steuben	8.0143		78.84%		Yes
305	Cohoes	City	Albany	9.5529		22.29%		Yes
306	Colchester	Town	Delaware	2.7561		120.87%		No
307	Cold Brook	Village	Herkimer	2.1999		184.00%		No
308	Cold Spring	Village	Putnam	5.0407		19.53%		No
309	Colden	Town	Erie	3.3263		136.52%		No
310	Coldspring	Town	Cattaraugus	1.6856		32.32%		No
311	Colesville	Town	Broome	3.7994		40.17%		No
312	Collins	Town	Erie	4.5461		144.42%		No
313	Colonie	Town	Albany	4.0390		2.21%		Yes
314	Colonie	Village	Albany	1.5316		78.76%		No
315	Colton	Town	St. Lawrence	3.8643		61.39%		No
316	Columbia	County	Columbia	5.8409		13.63%		No
317	Columbia	Town	Herkimer	5.0614		146.87%		No
318	Columbus	Town	Chenango	7.1133		264.93%		No
319	Concord	Town	Erie	3.1031		72.53%		No
320	Conesus	Town	Livingston	6.3362		64.00%		No
321	Conesville	Town	Schoharie	5.5886		58.55%		No
322	Conewango	Town	Cattaraugus	5.9460		123.06%		No
323	Conklin	Town	Broome	4.1448		40.97%		No
324	Conquest	Town	Cayuga	2.5156		106.27%		No
325	Constable	Town	Franklin	5.7434		28.43%		No
326	Constableville	Village	Lewis	5.2280		67.63%		No
327	Constantia	Town	Oswego	6.6158		47.00%		No
328	Cooperstown	Village	Otsego	5.3806		50.69%		No
329	Copake	Town	Columbia	2.0564		209.91%		No
330	Copenhagen	Village	Lewis	8.3980		47.86%		Yes
331	Corfu	Village	Genesee	3.1124		90.05%		No
332	Corinth	Town	Saratoga	3.1189		85.72%		No
333	Corinth	Village	Saratoga	6.0539		78.68%		No
334	Corning	City	Steuben	11.0410		39.38%		Yes
335	Corning	Town	Steuben	4.7796		84.04%		No
336	Cornwall	Town	Orange	5.2157		17.44%		No
337	Cornwall-On-Hudson	Village	Orange	6.6656		35.18%		No
338	Cortland	City	Cortland	15.3019		22.53%		Yes
339	Cortland	County	Cortland	14.3844		17.99%		Yes
340	Cortlandt	Town	Westchester	3.5576		32.21%		No
341	Cortlandville	Town	Cortland	4.2548		42.50%		No
342	Cove Neck	Village	Nassau	3.4421		39.27%		No
343	Coventry	Town	Chenango	4.9020		35.34%		No
344	Covert	Town	Seneca	4.1495		23.66%		No
345	Covington	Town	Wyoming	7.6237		121.31%		Yes
346	Coxsackie	Town	Greene	4.0408		39.61%		No

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347	Coxsackie	Village	Greene	9.8127		48.69%		Yes
348	Crawford	Town	Orange	5.8973		32.78%		No
349	Croghan	Town	Lewis	4.2864			2016	No
350	Croghan	Village	Lewis	2.8213		27.03%		No
351	Croton-On-Hudson	Village	Westchester	9.6330		41.02%		Yes
352	Crown Point	Town	Essex	6.4755		78.03%		No
353	Cuba	Town	Allegany	9.4010		16.77%		Yes
354	Cuba	Village	Allegany	14.4230		47.84%		Yes
355	Cuyler	Town	Cortland	7.0537		123.63%		No
356	Danby	Town	Tompkins	6.2003		103.93%		No
357	Dannemora	Town	Clinton	6.9515		151.06%		No
358	Dannemora	Village	Clinton	6.0665		41.46%		No
359	Dansville	Town	Steuben	8.6948		55.37%		Yes
360	Dansville	Village	Livingston	12.9900		43.46%		Yes
361	Danube	Town	Herkimer	3.7227		132.70%		No
362	Darien	Town	Genesee	1.6321		184.04%		No
363	Davenport	Town	Delaware	4.3261			2012, 2013, 2014, 2015, 2016	No
364	Day	Town	Saratoga	1.6317		74.48%		No
365	Dayton	Town	Cattaraugus	4.5002		-12.71%		Yes
366	De Kalb	Town	St. Lawrence	4.9949		76.77%		No
367	De Peyster	Town	St. Lawrence	5.7419		110.03%		No
368	De Ruyter	Town	Madison	2.3054		39.88%		No
369	De Ruyter	Village	Madison	4.9370		115.22%		No
370	Decatur	Town	Otsego	8.0409		86.97%		Yes
371	Deerfield	Town	Oneida	2.0820		175.82%		No
372	Deerpark	Town	Orange	5.5818		45.72%		No
373	Deferiet	Village	Jefferson	8.7930		47.82%		Yes
374	Delanson	Village	Schenectady	3.9602		54.91%		No
375	Delaware	County	Delaware	5.2181		19.56%		No
376	Delaware	Town	Sullivan	7.1189		114.01%		No
377	Delevan	Village	Cattaraugus	2.5028		82.05%		No
378	Delhi	Town	Delaware	4.1561		68.89%		No
379	Delhi	Village	Delaware	8.4201		53.99%		Yes
380	Denmark	Town	Lewis	6.8446		30.31%		No
381	Denning	Town	Ulster	5.8032		209.00%		No
382	Depew	Village	Erie	11.9521		18.42%		Yes
383	Deposit	Town	Delaware	3.6347		17.67%		No
384	Deposit	Village	Broome	8.1090		53.71%		Yes
385	Dering Harbor	Village	Suffolk	2.6674		17.13%		No
386	DeWitt	Town	Onondaga	6.3858		39.73%		No
387	Dexter	Village	Jefferson	6.7095		34.41%		No
388	Diana	Town	Lewis	3.9658		83.77%		No
389	Dickinson	Town	Broome	2.7784		75.76%		No
390	Dickinson	Town	Franklin	7.8004		22.26%		Yes
391	Dix	Town	Schuyler	4.5813		100.37%		No
392	Dobbs Ferry	Village	Westchester	7.3681		22.01%		Yes
393	Dolgeville	Village	Herkimer	15.0201		43.23%		Yes
394	Dover	Town	Dutchess	4.2617		31.44%		No
395	Dresden	Town	Washington	2.4104			2013, 2014, 2015, 2016	No
396	Dresden	Village	Yates	10.6864		78.09%		Yes
397	Dryden	Town	Tompkins	3.2052		96.38%		No
398	Dryden	Village	Tompkins	7.9869		33.04%		Yes
399	Duane	Town	Franklin	4.6487		96.00%		No
400	Duanesburg	Town	Schenectady	3.3106			2016	No
401	Dundee	Village	Yates	12.1927		59.01%		Yes
402	Dunkirk	City	Chautauqua	14.2144			2016	No
403	Dunkirk	Town	Chautauqua	2.2126		258.22%		No
404	Durham	Town	Greene	6.8179		59.54%		No
405	Dutchess	County	Dutchess	3.6474		16.26%		No
406	Eagle	Town	Wyoming	0.2167		639.84%		No
407	Earlville	Village	Chenango	7.1265		69.77%		No
408	East Aurora	Village	Erie	7.1369		51.58%		No
409	East Bloomfield	Town	Ontario	3.4556		57.33%		No
410	East Fishkill	Town	Dutchess	3.4421		16.55%		No
411	East Greenbush	Town	Rensselaer	6.4596		20.50%		No
412	East Hampton	Town	Suffolk	1.8835		31.82%		No
413	East Hampton	Village	Suffolk	2.0234		28.68%		No
414	East Hills	Village	Nassau	3.8442		80.21%		No
415	East Nassau	Village	Rensselaer	1.3086		98.14%		No
416	East Otto	Town	Cattaraugus	6.9114			2014, 2015, 2016	No
417	East Rochester^	Town	Monroe				2012, 2013, 2014, 2015, 2016	No
418	East Rochester	Village	Monroe	14.4620		23.90%		Yes
419	East Rockaway	Village	Nassau	5.2134		26.05%		No
420	East Syracuse	Village	Onondaga	15.0879		23.46%		Yes
421	East Williston	Village	Nassau	2.9932		26.82%		No
422	Eastchester	Town	Westchester	2.6173		57.78%		No
423	Easton	Town	Washington	3.0545		95.70%		No
424	Eaton	Town	Madison	3.1271		62.87%		No
425	Eden	Town	Erie	7.1801		43.25%		No
426	Edinburg	Town	Saratoga	0.8689		110.95%		No
427	Edmeston	Town	Otsego	5.6647			2015, 2016	No
428	Edwards	Town	St. Lawrence	9.6406		38.05%		Yes
429	Elba	Town	Genesee	2.9427		97.69%		No
430	Elba	Village	Genesee	3.3538		61.69%		No
431	Elbridge	Town	Onondaga	5.6813		73.64%		No
432	Elbridge	Village	Onondaga	3.1020		108.84%		No

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433	Elizabethtown	Town	Essex	5.3417		58.16%		No
434	Ellenburg	Town	Clinton	5.0737		77.81%		No
435	Ellenville	Village	Ulster	20.4327		89.39%		Yes
436	Ellery	Town	Chautauqua	2.2101		49.69%		No
437	Ellicott	Town	Chautauqua	5.7004		4.94%		Yes
438	Ellicottville	Town	Cattaraugus	1.4183		63.13%		No
439	Ellicottville	Village	Cattaraugus	1.9000		40.52%		No
440	Ellington	Town	Chautauqua	10.4334		92.86%		Yes
441	Ellisburg	Town	Jefferson	3.3308		93.36%		No
442	Ellisburg	Village	Jefferson	1.6788		98.91%		No
443	Elma	Town	Erie	1.6000		63.60%		No
444	Elmira	City	Chemung	17.4018			2016	No
445	Elmira	Town	Chemung	2.4838		12.87%		No
446	Elmira Heights	Village	Chemung	13.2548		20.11%		Yes
447	Elmsford	Village	Westchester	8.7150		15.53%		Yes
448	Endicott	Village	Broome	16.6980		20.92%		Yes
449	Enfield	Town	Tompkins	7.7343		89.41%		Yes
450	Ephratah	Town	Fulton	10.4703			2014, 2015, 2016	No
451	Erie	County	Erie	6.1046		8.73%		No
452	Erin	Town	Chemung	2.0364		96.07%		No
453	Erwin	Town	Steuben	6.4272		41.78%		No
454	Esopus	Town	Ulster	4.3323		50.20%		No
455	Esperance	Town	Schoharie	2.6710		26.31%		No
456	Esperance	Village	Schoharie	5.5686		108.25%		No
457	Essex	County	Essex	2.7981		32.21%		No
458	Essex	Town	Essex	4.8637		138.70%		No
459	Evans	Town	Erie	10.9218			2012	No
460	Evans Mills	Village	Jefferson	5.2888		62.58%		No
461	Exeter	Town	Otsego	6.2541			2012, 2013, 2014, 2015, 2016	No
462	Fabius	Town	Onondaga	7.0383		48.92%		No
463	Fabius	Village	Onondaga	2.1489		269.25%		No
464	Fair Haven	Village	Cayuga	3.6347		28.80%		No
465	Fairfield	Town	Herkimer	2.9459		93.40%		No
466	Fairport	Village	Monroe	6.4291		54.80%		No
467	Falconer	Village	Chautauqua	8.6845		45.27%		Yes
468	Fallsburg	Town	Sullivan	11.2380		35.96%		Yes
469	Farmersville	Town	Cattaraugus	8.6829		24.62%		Yes
470	Farmingdale	Village	Nassau	4.0179		52.77%		No
471	Farmington	Town	Ontario	2.6822		316.56%		No
472	Farnham	Village	Erie	9.8137		196.47%		Yes
473	Fayette	Town	Seneca	4.2599		96.17%		No
474	Fayetteville	Village	Onondaga	6.7087		14.07%		No
475	Fenner	Town	Madison	4.1621			2016	No
476	Fenton	Town	Broome	2.8045		130.61%		No
477	Fine	Town	St. Lawrence	8.2542			2016	No
478	Fishkill	Town	Dutchess	3.2778		27.86%		No
479	Fishkill	Village	Dutchess	4.1151		28.38%		No
480	Fleischmanns	Village	Delaware	6.9666			2015, 2016	No
481	Fleming	Town	Cayuga	3.1584		93.75%		No
482	Floral Park	Village	Nassau	10.3128		17.32%		Yes
483	Florence	Town	Oneida	4.6729			2016	No
484	Florida	Town	Montgomery	1.1535		189.79%		No
485	Florida	Village	Orange	5.2152		47.43%		No
486	Flower Hill	Village	Nassau	1.2773		48.93%		No
487	Floyd	Town	Oneida	5.8673		33.93%		No
488	Fonda	Village	Montgomery	7.5887		96.34%		Yes
489	Forestburgh	Town	Sullivan	5.5825		61.56%		No
490	Forestport	Town	Oneida	1.4392		83.93%		No
492	Fort Ann	Town	Washington	3.0138		116.84%		No
493	Fort Ann	Village	Washington	3.1935		4.62%		Yes
494	Fort Covington	Town	Franklin	7.9941		108.65%		Yes
495	Fort Edward	Town	Washington	3.3144		52.64%		No
496	Fort Edward	Village	Washington	10.5642		43.38%		Yes
497	Fort Johnson	Village	Montgomery	7.8751		54.54%		Yes
498	Fort Plain	Village	Montgomery	10.2198		23.80%		Yes
499	Fowler	Town	St. Lawrence	4.9849		162.19%		No
500	Frankfort	Town	Herkimer	5.4521			2013, 2014, 2015, 2016	No
501	Frankfort	Village	Herkimer	10.9179		16.09%		Yes
502	Franklin	County	Franklin	4.4587		4.10%		Yes
503	Franklin	Town	Delaware	5.4360			2012, 2013, 2014, 2015, 2016	No
504	Franklin	Town	Franklin	4.3613		59.02%		No
505	Franklin	Village	Delaware	5.0443		109.80%		No
506	Franklinville	Town	Cattaraugus	6.1457		118.73%		No
507	Franklinville	Village	Cattaraugus	8.9722		31.03%		Yes
508	Fredonia	Village	Chautauqua	6.8417		31.62%		No
509	Freedom	Town	Cattaraugus	4.6289		98.67%		No
510	Freeport	Village	Nassau	11.9482		10.35%		Yes
511	Freetown	Town	Cortland	7.8407		131.70%		Yes
512	Freeville	Village	Tompkins	4.2431		59.50%		No
513	Fremont	Town	Sullivan	3.8281			2016	No
514	Fremont	Town	Steuben	10.4655		135.15%		Yes
515	French Creek	Town	Chautauqua	3.0850		31.69%		No
516	Friendship	Town	Allegany	12.3013		31.41%		Yes
517	Fulton	City	Oswego	18.4809		1.38%		Yes
518	Fulton	County	Fulton	8.8621		39.51%		Yes
519	Fulton	Town	Schoharie	5.0093		72.13%		No

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520	Fultonville	Village	Montgomery	7.2466		21.62%		No
521	Gaines	Town	Orleans	5.9781		54.86%		No
522	Gainesville	Town	Wyoming	7.2261		41.44%		No
523	Gainesville	Village	Wyoming	5.1507		126.69%		No
524	Galen	Town	Wayne	3.4901		87.90%		No
525	Gallatin	Town	Columbia	1.5333		163.77%		No
526	Galway	Town	Saratoga	1.4083		27.43%		No
527	Galway	Village	Saratoga			337.05%		No
528	Garden City	Village	Nassau	7.7173		19.87%		Yes
529	Gardiner	Town	Ulster	2.3100		54.38%		No
530	Gates	Town	Monroe	6.5339		44.57%		No
531	Geddes	Town	Onondaga	9.0672		48.66%		Yes
532	Genesee	County	Genesee	9.7910		24.71%		Yes
533	Genesee	Town	Allegany	10.9374		88.13%		Yes
534	Genesee Falls	Town	Wyoming	14.6616		21.52%		Yes
535	Geneseo	Town	Livingston	3.1450		97.70%		No
536	Geneseo	Village	Livingston	6.7693		69.77%		No
537	Geneva	City	Ontario	17.9911		12.92%		Yes
538	Geneva	Town	Ontario	0.8638		182.73%		No
539	Genoa	Town	Cayuga	1.5031		121.86%		No
540	Georgetown	Town	Madison	7.6103		115.38%		Yes
541	German	Town	Chenango	5.1177		96.10%		No
542	German Flatts	Town	Herkimer	3.2285		-13.29%		Yes
543	Germantown	Town	Columbia	2.4971		91.58%		No
544	Gerry	Town	Chautauqua	5.9838		83.58%		No
545	Ghent	Town	Columbia	1.4584		102.84%		No
546	Gilbertsville	Village	Otsego	5.7071		129.34%		No
547	Gilboa	Town	Schoharie	3.2817		65.65%		No
548	Glen	Town	Montgomery	1.4713		26.63%		No
549	Glen Cove	City	Nassau	8.0921		-1.98%		Yes
550	Glen Park	Village	Jefferson	5.7430		39.08%		No
551	Glens Falls	City	Warren	9.6304		10.78%		Yes
552	Glenville	Town	Schenectady	3.9204		36.91%		No
553	Gloversville	City	Fulton	21.6705			2016	No
554	Gorham	Town	Ontario	0.7330		190.68%		No
555	Goshen	Town	Orange	3.3257		38.01%		No
556	Goshen	Village	Orange	8.6975		16.14%		Yes
557	Gouverneur	Town	St. Lawrence	3.0324		32.55%		No
558	Gouverneur	Village	St. Lawrence	11.6112		43.68%		Yes
559	Gowanda	Village	Cattaraugus	12.5399		8.78%		Yes
560	Grafton	Town	Rensselaer	3.3625		44.21%		No
561	Granby	Town	Oswego	3.6216		60.33%		No
562	Grand Island	Town	Erie	6.2201		116.29%		No
563	Grand View-On-Hudson	Village	Rockland	6.5541		48.56%		No
564	Granger	Town	Allegany	10.1684		16.10%		Yes
565	Granville	Town	Washington	3.5042		55.35%		No
566	Granville	Village	Washington	9.4938		10.54%		Yes
567	Great Neck	Village	Nassau	3.4683		46.86%		No
568	Great Neck Estates	Village	Nassau	6.1052		27.02%		No
569	Great Neck Plaza	Village	Nassau	3.3270		29.50%		No
570	Great Valley	Town	Cattaraugus	4.5054		85.74%		No
571	Greece	Town	Monroe	7.4117		40.13%		Yes
572	Green Island ^A	Town	Albany			100.20%		No
573	Green Island	Village	Albany	12.8285		45.82%		Yes
574	Greenburgh	Town	Westchester	3.9509		96.15%		No
575	Greene	County	Greene	4.0856		19.42%		No
576	Greene	Town	Chenango	4.6244		60.16%		No
577	Greene	Village	Chenango	7.1507		147.85%		No
578	Greenfield	Town	Saratoga	1.6980		110.19%		No
579	Greenport	Town	Columbia	5.6114		46.75%		No
580	Greenport	Village	Suffolk	2.2087		88.40%		No
581	Greenville	Town	Greene	5.5376		33.53%		No
582	Greenville	Town	Orange	3.1344		159.14%		No
583	Greenwich	Town	Washington	2.8613		39.93%		No
584	Greenwich	Village	Washington	10.4092		38.99%		Yes
585	Greenwood	Town	Steuben	8.2222		37.11%		Yes
586	Greenwood Lake	Village	Orange	7.2138		17.77%		No
587	Greig	Town	Lewis	3.5117		50.72%		No
588	Groton	Town	Tompkins	5.7878		64.74%		No
589	Groton	Village	Tompkins	8.4037		35.79%		Yes
590	Grove	Town	Allegany	12.4728		108.48%		Yes
591	Groveland	Town	Livingston	4.9973		47.52%		No
592	Guilderland	Town	Albany	3.4768		37.65%		No
593	Guilford	Town	Chenango	6.4341		95.64%		No
594	Hadley	Town	Saratoga	5.2690		46.39%		No
595	Hagaman	Village	Montgomery	2.2089		17.69%		No
596	Hague	Town	Warren	0.4629		434.59%		No
597	Halcott	Town	Greene	3.9827		10.70%		No
598	Halfmoon	Town	Saratoga	1.9113		75.23%		No
599	Hamburg	Town	Erie	6.4990		28.06%		No
600	Hamburg	Village	Erie	11.5447		60.87%		Yes
601	Hamden	Town	Delaware	4.7673		81.79%		No
602	Hamilton	County	Hamilton	2.1561		45.25%		No
603	Hamilton	Town	Madison	2.4070		41.68%		No
604	Hamilton	Village	Madison	11.1353		35.11%		Yes
605	Hamilin	Town	Monroe	4.2876		110.68%		No

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606	Hammond	Town	St. Lawrence	0.9933		123.64%		No
607	Hammond	Village	St. Lawrence	4.9758		125.01%		No
608	Hammondsport	Village	Steuben	7.2045		121.29%		No
609	Hampton	Town	Washington	4.1028		35.60%		No
610	Hamptonburgh	Town	Orange	1.3908		35.07%		No
611	Hancock	Town	Delaware	4.8446		25.63%		No
612	Hancock	Village	Delaware	11.9016		73.61%		Yes
613	Hannibal	Town	Oswego	8.9595		21.27%		Yes
614	Hannibal	Village	Oswego	2.9017		69.64%		No
615	Hanover	Town	Chautauqua	4.8131		72.53%		No
616	Hardenburgh	Town	Ulster	4.8257		49.42%		No
617	Harford	Town	Cortland	5.2160			2016	No
618	Harmony	Town	Chautauqua	4.2561		84.04%		No
619	Harpersfield	Town	Delaware	6.4216		21.37%		No
620	Harrietstown	Town	Franklin	2.6292		29.03%		No
621	Harriman	Village	Orange	8.7412		74.49%		Yes
622	Harrisburg	Town	Lewis	4.8739		322.89%		No
623	Harrison^	Town	Westchester	4.9508		30.68%		No
624	Harrison	Village	Westchester	1.2472		14.73%		No
625	Harrisville	Village	Lewis	11.4518		97.52%		Yes
626	Hartford	Town	Washington	6.6278		145.84%		No
627	Hartland	Town	Niagara	7.6734		56.20%		Yes
628	Hartsville	Town	Steuben	7.3081		60.91%		No
629	Hartwick	Town	Otsego	3.9848		75.32%		No
630	Hastings	Town	Oswego	6.4399		87.51%		No
631	Hastings-On-Hudson	Village	Westchester	7.6615		9.56%		Yes
632	Haverstraw	Town	Rockland	10.7292		43.45%		Yes
633	Haverstraw	Village	Rockland	10.1485		39.09%		Yes
634	Head Of The Harbor	Village	Suffolk	2.7533		18.95%		No
635	Hebron	Town	Washington	3.8235		200.46%		No
636	Hector	Town	Schuyler	4.9518		97.95%		No
637	Hempstead	Town	Nassau	3.3023		5.54%		No
638	Hempstead	Village	Nassau	20.2962		21.97%		Yes
639	Henderson	Town	Jefferson	0.2110		97.02%		No
640	Henrietta	Town	Monroe	1.9765		122.19%		No
641	Herkimer	County	Herkimer	5.6341		35.15%		No
642	Herkimer	Town	Herkimer	2.8873		111.04%		No
643	Herkimer	Village	Herkimer	21.2435		7.34%		Yes
644	Hermon	Town	St. Lawrence	7.6545		79.50%		Yes
647	Heuvelton	Village	St. Lawrence	9.7061		58.23%		Yes
648	Hewlett Bay Park	Village	Nassau	1.2185		173.86%		No
649	Hewlett Harbor	Village	Nassau	0.9686		86.55%		No
650	Hewlett Neck	Village	Nassau	1.7027		78.92%		No
651	Highland	Town	Sullivan	4.8546		66.90%		No
652	Highland Falls	Village	Orange	9.1115		16.44%		Yes
653	Highlands	Town	Orange	5.5022		69.53%		No
654	Hillburn	Village	Rockland	6.9150		43.01%		No
655	Hillsdale	Town	Columbia	2.3336		125.18%		No
656	Hilton	Village	Monroe	2.5695		65.42%		No
657	Hinsdale	Town	Cattaraugus	6.8058		49.76%		No
658	Hobart	Village	Delaware	4.4930		113.02%		No
659	Holland	Town	Erie	5.0397		71.96%		No
660	Holland Patent	Village	Oneida	2.8034		55.81%		No
661	Holley	Village	Orleans	13.8017		26.63%		Yes
662	Homer	Town	Cortland	1.2908		71.29%		No
663	Homer	Village	Cortland	8.4118		68.69%		Yes
664	Honeoye Falls	Village	Monroe	2.0086		67.86%		No
665	Hoosick	Town	Rensselaer	3.6750		82.92%		No
666	Hoosick Falls	Village	Rensselaer	7.3031		25.94%		No
667	Hope	Town	Hamilton	5.7652		94.21%		No
668	Hopewell	Town	Ontario	3.8379		72.83%		No
669	Hopkinton	Town	St. Lawrence	4.9526		145.80%		No
670	Horicon	Town	Warren	1.1804		43.49%		No
671	Hornby	Town	Steuben	8.0510		142.52%		Yes
672	Hornell	City	Steuben	11.5638		21.71%		Yes
673	Hornellsville	Town	Steuben	3.6211		36.53%		No
674	Horseheads	Town	Chemung	0.5540		17.84%		No
675	Horseheads	Village	Chemung	5.0302		33.80%		No
676	Hounsfield	Town	Jefferson	2.2041		21.69%		No
677	Howard	Town	Steuben	7.2333		59.76%		No
678	Hudson	City	Columbia	12.8649		38.95%		Yes
679	Hudson Falls	Village	Washington	7.5008		48.56%		Yes
680	Hume	Town	Allegany	11.8065			2016	No
681	Humphrey	Town	Cattaraugus	5.1397		168.86%		No
682	Hunter	Town	Greene	3.1911		53.71%		No
683	Hunter	Village	Greene	3.9072		24.61%		No
684	Huntington	Town	Suffolk	3.1149		30.13%		No
685	Huntington Bay	Village	Suffolk	3.0569		10.01%		No
686	Hurley	Town	Ulster	3.0357		104.17%		No
687	Huron	Town	Wayne	4.9769		89.10%		No
688	Hyde Park	Town	Dutchess	4.0690		19.05%		No
689	Iton	Village	Herkimer	18.3510		14.98%		Yes
690	Independence	Town	Allegany	10.0155		26.88%		Yes
691	Indian Lake	Town	Hamilton	5.2584		44.82%		No
692	Inlet	Town	Hamilton	5.5951			2015, 2016	No
693	Interlaken	Village	Seneca	12.5032		56.33%		Yes

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694	Ira	Town	Cayuga	5.9531		81.14%		No
695	Irondequoit	Town	Monroe	8.4056		30.65%		Yes
696	Irvington	Village	Westchester	9.5601		26.15%		Yes
697	Ischua	Town	Cattaraugus	5.1466		41.59%		No
698	Island Park	Village	Nassau	5.5094		-3.05%		Yes
699	Islandia	Village	Suffolk	1.7000		2.05%		Yes
700	Islip	Town	Suffolk	3.2646		45.76%		No
701	Italy	Town	Yates	8.1990		23.61%		Yes
702	Ithaca	City	Tompkins	12.9820		15.71%		Yes
703	Ithaca	Town	Tompkins	6.1889		76.86%		No
704	Jackson	Town	Washington	3.0607		14.49%		No
705	Jamestown	City	Chautauqua	22.2652		6.14%		Yes
706	Jasper	Town	Steuben	6.4861		15.90%		No
707	Java	Town	Wyoming	4.3480		177.36%		No
708	Jay	Town	Essex	6.6712		23.23%		No
709	Jefferson	County	Jefferson	6.6535		16.15%		No
710	Jefferson	Town	Schoharie	5.4152		38.71%		No
711	Jeffersonville	Village	Sullivan	3.8714		43.78%		No
712	Jerusalem	Town	Yates	2.9620		64.10%		No
713	Jewett	Town	Greene	3.0030		95.57%		No
714	Johnsburg	Town	Warren	2.9220		72.40%		No
715	Johnson City	Village	Broome	14.7508		8.21%		Yes
716	Johnstown	City	Fulton	12.2750		31.65%		Yes
717	Johnstown	Town	Fulton	2.0655		60.91%		No
718	Jordan	Village	Onondaga	6.5780		83.60%		No
719	Junius	Town	Seneca	6.1894			2016	No
720	Kaser	Village	Rockland	0.4789		26.31%		No
721	Keene	Town	Essex	3.1672		85.22%		No
722	Kendall	Town	Orleans	5.4662		48.43%		No
723	Kenmore	Village	Erie	14.4281		57.48%		Yes
724	Kensington	Village	Nassau	6.8886		28.55%		No
725	Kent	Town	Putnam	9.6180		53.06%		Yes
726	Kiantone	Town	Chautauqua	4.0227		199.94%		No
727	Kinderhook	Town	Columbia	1.7156		18.92%		No
728	Kinderhook	Village	Columbia	1.9381		61.70%		No
729	Kings Point	Village	Nassau	4.1459		25.40%		No
730	Kingsbury	Town	Washington	2.6988		58.46%		No
731	Kingston	City	Ulster	11.6086		15.61%		Yes
732	Kingston	Town	Ulster	6.7311		32.72%		No
733	Kirkland	Town	Oneida	4.7644		38.59%		No
734	Kirkwood	Town	Broome	4.7067		125.98%		No
735	Kiryas Joel	Village	Orange	3.1393		8.39%		No
736	Knox	Town	Albany	1.1863			2016	No
737	Kortright	Town	Delaware	5.3997		112.59%		No
738	La Fayette	Town	Onondaga	6.8370		93.00%		No
739	La Grange	Town	Dutchess	3.5943		52.93%		No
740	Lackawanna	City	Erie	19.0626		28.90%		Yes
741	Lacona	Village	Oswego	4.2100		42.64%		No
742	Lake George	Town	Warren	2.2232		37.19%		No
743	Lake George	Village	Warren	5.8404		97.40%		No
744	Lake Grove	Village	Suffolk	1.3079		47.64%		No
745	Lake Luzerne	Town	Warren	3.6836		51.76%		No
746	Lake Placid	Village	Essex	5.7059		68.39%		No
747	Lake Pleasant	Town	Hamilton	4.3736		24.15%		No
748	Lake Success	Village	Nassau	7.2611		32.26%		No
749	Lakewood	Village	Chautauqua	7.3215		11.48%		No
750	Lancaster	Town	Erie	7.5702		38.11%		Yes
751	Lancaster	Village	Erie	9.8679		32.40%		Yes
752	Lansing	Town	Tompkins	1.9346		91.47%		No
753	Lansing	Village	Tompkins	1.0349		354.40%		No
754	Lapeer	Town	Cortland	7.2928		252.75%		No
755	Larchmont	Village	Westchester	5.2147		18.03%		No
756	Lattingtown	Village	Nassau	0.6859		64.94%		No
757	Laurel Hollow	Village	Nassau	3.5003		37.97%		No
758	Laurens	Town	Otsego	5.9339		19.23%		No
759	Laurens	Village	Otsego	1.0205		219.04%		No
760	Lawrence	Town	St. Lawrence	8.3941		38.86%		Yes
761	Lawrence	Village	Nassau	1.6611			2016	No
762	Le Ray	Town	Jefferson	2.3746		173.51%		No
763	Le Roy	Town	Genesee	1.2096		47.90%		No
764	Le Roy	Village	Genesee	10.4797		160.99%		Yes
765	Lebanon	Town	Madison	5.6294		169.96%		No
766	Ledyard	Town	Cayuga	0.7172		45.93%		No
767	Lee	Town	Oneida	0.2500		351.17%		No
768	Leicester	Town	Livingston	6.8819		67.30%		No
769	Leicester	Village	Livingston	2.3815		341.99%		No
770	Lenox	Town	Madison	2.7234		39.14%		No
771	Leon	Town	Cattaraugus	9.1997		52.56%		Yes
772	Lewis	County	Lewis	7.3879		45.43%		Yes
773	Lewis	Town	Essex	3.4105		104.88%		No
774	Lewis	Town	Lewis	8.1537		177.49%		Yes
775	Lewisboro	Town	Westchester	2.1291		11.69%		No
776	Lewiston	Town	Niagara	2.3840		21.87%		No
777	Lewiston	Village	Niagara	5.8022		34.11%		No
778	Lexington	Town	Greene	3.6996		49.74%		No
779	Leyden	Town	Lewis	5.4143		48.36%		No

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780	Liberty	Town	Sullivan	9.0508		68.25%		Yes
781	Liberty	Village	Sullivan	16.4984		10.85%		Yes
782	Lima	Town	Livingston	4.3750		71.13%		No
783	Lima	Village	Livingston	5.6460		137.71%		No
784	Lincklaen	Town	Chenango	11.5803		264.96%		Yes
785	Lincoln	Town	Madison	3.3161		212.35%		No
786	Lindenhurst	Village	Suffolk	2.4482		23.59%		No
787	Lindley	Town	Steuben	6.3251		107.73%		No
788	Lisbon	Town	St. Lawrence	3.7423			2016	No
789	Lisle	Town	Broome	7.1532		58.39%		No
790	Lisle	Village	Broome	3.7765		51.76%		No
791	Litchfield	Town	Herkimer	3.2648		253.44%		No
792	Little Falls	City	Herkimer	19.6863		5.39%		Yes
793	Little Falls	Town	Herkimer	3.6275		85.30%		No
794	Little Valley	Town	Cattaraugus	5.9025		22.42%		No
795	Little Valley	Village	Cattaraugus	10.0860		86.62%		Yes
796	Liverpool	Village	Onondaga	12.3200		39.28%		Yes
797	Livingston	County	Livingston	7.8938		38.15%		Yes
798	Livingston	Town	Columbia	1.6629		187.47%		No
799	Livonia	Town	Livingston	4.3535		99.47%		No
800	Livonia	Village	Livingston	7.4632		42.21%		Yes
801	Lloyd	Town	Ulster	5.8449		33.51%		No
802	Lloyd Harbor	Village	Suffolk	3.4330		25.98%		No
803	Locke	Town	Cayuga	5.7770		226.44%		No
804	Lockport	City	Niagara	15.5947		9.72%		Yes
805	Lockport	Town	Niagara	5.9420		159.44%		No
806	Lodi	Town	Seneca	8.2075		131.67%		Yes
807	Lodi	Village	Seneca	2.4720		115.00%		No
808	Long Beach	City	Nassau	6.4594		3.99%		Yes
809	Long Lake	Town	Hamilton	3.6012			2014, 2015, 2016	No
810	Lorraine	Town	Jefferson	8.1913		42.55%		Yes
811	Louisville	Town	St. Lawrence	1.3230		43.26%		No
812	Lowville	Town	Lewis	3.9496		147.14%		No
813	Lowville	Village	Lewis	9.1471		80.41%		Yes
814	Lumberland	Town	Sullivan	7.6972		82.89%		Yes
815	Lyme	Town	Jefferson	0.9192		61.27%		No
816	Lynbrook	Village	Nassau	12.2397		27.11%		Yes
817	Lyndon	Town	Cattaraugus	5.8639			2016	No
818	Lyndonville	Village	Orleans	10.7773		116.28%		Yes
819	Lyons	Town	Wayne	6.6611		278.91%		No
820	Lyons Falls	Village	Lewis	7.3040		202.82%		No
821	Lyonsdale	Town	Lewis	6.5315		99.56%		No
822	Lysander	Town	Onondaga	2.2703		45.69%		No
823	Macedon	Town	Wayne	4.2025		36.37%		No
825	Machias	Town	Cattaraugus	5.6662		129.65%		No
826	Macomb	Town	St. Lawrence	3.7482		164.74%		No
827	Madison	County	Madison	7.6771			2016	No
828	Madison	Town	Madison	4.2388		85.73%		No
829	Madison	Village	Madison	4.7321		97.37%		No
830	Madrid	Town	St. Lawrence	11.2144		54.31%		Yes
831	Maine	Town	Broome	3.5785		96.91%		No
832	Malone	Town	Franklin	5.9000			2016	No
833	Malone	Village	Franklin	16.8435		59.90%		Yes
834	Malta	Town	Saratoga	1.2755		47.95%		No
835	Malverne	Village	Nassau	10.4668		14.57%		Yes
836	Mamakating	Town	Sullivan	4.5682		52.22%		No
837	Mamaroneck	Town	Westchester	2.5180		57.69%		No
838	Mamaroneck	Village	Westchester	5.9349		29.33%		No
839	Manchester	Town	Ontario	2.0802		31.05%		No
840	Manchester	Village	Ontario	5.7270		89.66%		No
841	Manheim	Town	Herkimer	2.3856		47.10%		No
842	Manlius	Town	Onondaga	6.4918		35.94%		No
843	Manlius	Village	Onondaga	7.7670		29.99%		Yes
844	Mannsville	Village	Jefferson	3.0000		44.45%		No
845	Manorhaven	Village	Nassau	3.5815		7.36%		No
846	Mansfield	Town	Cattaraugus	5.4405		7.97%		No
847	Marathon	Town	Cortland	2.9103		57.58%		No
848	Marathon	Village	Cortland		2012, 2013, 2014, 2015, 2016	45.14%		No
849	Marbletown	Town	Ulster	2.3796		76.29%		No
850	Marcellus	Town	Onondaga	7.0595		55.08%		No
851	Marcellus	Village	Onondaga	6.4200		12.92%		No
852	Marcy	Town	Oneida	3.3227		93.79%		No
853	Margaretville	Village	Delaware	3.8089		96.30%		No
854	Marilla	Town	Erie	3.2726		78.61%		No
855	Marion	Town	Wayne	6.1801		111.67%		No
856	Marlborough	Town	Ulster	7.9385			2016	No
857	Marshall	Town	Oneida	4.4831		113.06%		No
858	Martinsburg	Town	Lewis	5.7611		139.36%		No
859	Maryland	Town	Otsego	5.4760		70.69%		No
860	Masonville	Town	Delaware	5.4263		26.26%		No
861	Massapequa Park	Village	Nassau	1.6707		36.41%		No
862	Massena	Town	St. Lawrence	4.4337		32.67%		No
863	Massena	Village	St. Lawrence	14.5525		23.73%		Yes
865	Matinecock	Village	Nassau	2.2618		42.72%		No
866	Maybrook	Village	Orange	7.5848		43.44%		Yes
867	Mayfield	Town	Fulton	0.4484			2013, 2014, 2015, 2016	No

Fiscal Eligibility for Financial Restructuring Board Services and Assistance Based on Statutory Criteria

Sorted by Name								
#	Name of Municipality	Class	County	*Average Full Value Property Tax Rates (eligible if above 7.3381)	*Missing Tax Levy Data (used to calculate full value tax rates) ¹	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
868	Mayfield	Village	Fulton	2.7217		21.91%		No
869	Mayville	Village	Chautauqua	7.1459		146.61%		No
870	Mc Donough	Town	Chenango	4.8515		87.00%		No
871	McGraw	Village	Cortland	11.8005		102.62%		Yes
872	Mechanicville	City	Saratoga	11.3038		10.47%		Yes
873	Medina	Village	Orleans	16.2716		9.54%		Yes
874	Menands	Village	Albany	4.6819		43.21%		No
875	Mendon	Town	Monroe	2.8134		49.40%		No
876	Mentz	Town	Cayuga	4.3020		118.43%		No
877	Meredith	Town	Delaware	5.9054		37.63%		No
878	Meridian	Village	Cayuga	4.5699		53.03%		No
879	Mexico	Town	Oswego	8.9756		77.24%		Yes
880	Mexico	Village	Oswego	5.7740		73.25%		No
881	Middleburgh	Town	Schoharie	3.8603		14.63%		No
882	Middleburgh	Village	Schoharie	5.8272		55.99%		No
883	Middlebury	Town	Wyoming	8.0454		65.55%		Yes
884	Middlefield	Town	Otsego	2.0727		26.52%		No
885	Middleport	Village	Niagara	9.8478		14.01%		Yes
886	Middlesex	Town	Yates	7.2079		79.48%		No
887	Middletown	City	Orange	13.8306		24.64%		Yes
888	Middletown	Town	Delaware	3.6857		58.54%		No
889	Middleville	Village	Herkimer	6.4262			2016	No
890	Milan	Town	Dutchess	3.0715		62.01%		No
891	Milford	Town	Otsego	2.0139			2016	No
892	Milford	Village	Otsego	4.8156		90.80%		No
893	Mill Neck	Village	Nassau	3.3437		44.97%		No
894	Millbrook	Village	Dutchess	3.9418		28.22%		No
895	Millerton	Village	Dutchess	4.5254		62.28%		No
896	Millport	Village	Chemung		2012, 2013		2012, 2013	No
897	Milo	Town	Yates	3.5867		76.94%		No
898	Milton	Town	Saratoga	0.9516			2016	No
899	Mina	Town	Chautauqua	2.8922		136.83%		No
900	Minden	Town	Montgomery	3.2250		36.48%		No
901	Mineola	Village	Nassau	5.0529		28.47%		No
902	Minerva	Town	Essex	5.1106		54.92%		No
903	Minetto	Town	Oswego	11.2935		39.78%		Yes
904	Minisink	Town	Orange	3.7230		-5.20%		Yes
905	Minoa	Village	Onondaga	9.0060		37.48%		Yes
906	Mohawk	Town	Montgomery	1.8431		80.73%		No
907	Mohawk	Village	Herkimer		2012, 2013, 2014, 2015, 2016	90.89%		No
908	Moira	Town	Franklin	6.2705			2016	No
909	Monroe	County	Monroe	9.7751		1.54%		Yes
910	Monroe	Town	Orange	2.7789		30.80%		No
911	Monroe	Village	Orange	7.0710		20.20%		No
912	Montague	Town	Lewis	4.8825			2016	No
913	Montebello	Village	Rockland	1.4172		84.37%		No
914	Montezuma	Town	Cayuga	2.3494		151.07%		No
915	Montgomery	County	Montgomery	12.6194		18.02%		Yes
916	Montgomery	Town	Orange	3.1413		62.88%		No
917	Montgomery	Village	Orange	9.3177		23.73%		Yes
918	Monticello	Village	Sullivan	18.0415		16.66%		Yes
919	Montour	Town	Schuyler	5.1414		123.74%		No
920	Montour Falls	Village	Schuyler	8.2536		84.75%		Yes
921	Mooers	Town	Clinton	6.9651		78.49%		No
922	Moravia	Town	Cayuga	2.6835		66.92%		No
923	Moravia	Village	Cayuga	5.5413		59.83%		No
924	Moreau	Town	Saratoga	1.3124		66.79%		No
925	Morehouse	Town	Hamilton	4.9551			2012, 2013, 2014, 2015, 2016	No
926	Moriah	Town	Essex	9.1764		18.70%		Yes
927	Morris	Town	Otsego	5.6366		57.55%		No
928	Morris	Village	Otsego	5.5854		129.78%		No
929	Morristown	Town	St. Lawrence	3.4446		10.95%		No
930	Morristown	Village	St. Lawrence	11.4867		40.12%		Yes
931	Morrisville	Village	Madison	6.5000		74.32%		No
932	Mount Hope	Town	Orange	5.0124		86.99%		No
933	Mount Kisco^	Town	Westchester				2012, 2013, 2014, 2015, 2016	No
934	Mount Kisco	Village	Westchester	8.4504		44.50%		Yes
935	Mount Morris	Town	Livingston	5.2717		15.98%		No
936	Mount Morris	Village	Livingston	14.2104		15.12%		Yes
937	Mount Pleasant	Town	Westchester	2.8306		41.88%		No
938	Mount Vernon	City	Westchester	12.6451			2016	No
939	Munnsville	Village	Madison	2.8277		46.70%		No
940	Munsey Park	Village	Nassau	1.5280		45.28%		No
941	Murray	Town	Orleans	5.7912		20.77%		No
942	Muttontown	Village	Nassau	1.5295		38.51%		No
943	Nanticoke	Town	Broome	3.4954		97.79%		No
944	Naples	Town	Ontario	5.7159		120.32%		No
945	Naples	Village	Ontario	4.6513		66.38%		No
946	Napoli	Town	Cattaraugus	7.2299		30.40%		No
947	Nassau	County	Nassau	4.7691		4.50%		Yes
948	Nassau	Town	Rensselaer	3.0956		22.83%		No
949	Nassau	Village	Rensselaer	4.6245		77.34%		No
950	Nelliston	Village	Montgomery	5.6373		34.25%		No
951	Nelson	Town	Madison	2.9870		49.74%		No
952	Nelsonville	Village	Putnam	2.6969		55.49%		No
953	Neversink	Town	Sullivan	4.3643		61.82%		No

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954	New Albion	Town	Cattaraugus	6.1818		24.69%		No
955	New Baltimore	Town	Greene	4.0122		63.27%		No
956	New Berlin	Town	Chenango	6.6875		22.76%		No
957	New Berlin	Village	Chenango	11.3196		51.18%		Yes
958	New Bremen	Town	Lewis	5.9610		64.98%		No
959	New Castle	Town	Westchester	3.7882		39.10%		No
960	New Hartford	Town	Oneida	3.6132		34.37%		No
961	New Hartford	Village	Oneida	2.9916		29.57%		No
962	New Haven	Town	Oswego	13.1732		47.76%		Yes
963	New Hempstead	Village	Rockland	0.7160		105.79%		No
964	New Hudson	Town	Allegany	14.6731			2016	No
965	New Hyde Park	Village	Nassau	2.9921		25.08%		No
966	New Lebanon	Town	Columbia	3.9122		58.97%		No
967	New Lisbon	Town	Otsego	7.2315		123.56%		No
968	New Paltz	Town	Ulster	6.9973		33.54%		No
969	New Paltz	Village	Ulster	4.8894		42.71%		No
970	New Rochelle	City	Westchester	5.9199		12.76%		No
971	New Scotland	Town	Albany	2.7470		47.21%		No
972	New Square	Village	Rockland	2.2571		7.32%		No
973	New Windsor	Town	Orange	6.8003		28.87%		No
974	New York Mills	Village	Oneida	6.0444		33.82%		No
975	Newark	Village	Wayne	12.9405		28.73%		Yes
976	Newark Valley	Town	Tioga	3.4895		93.99%		No
977	Newark Valley	Village	Tioga	5.7102		56.33%		No
978	Newburgh	City	Orange	20.5070		20.62%		Yes
979	Newburgh	Town	Orange	5.9511		45.77%		No
980	Newcomb	Town	Essex	9.7033		14.37%		Yes
981	Newfane	Town	Niagara	5.4183		32.09%		No
982	Newfield	Town	Tompkins	7.9804		28.79%		Yes
983	Newport	Town	Herkimer	2.3993		64.42%		No
984	Newport	Village	Herkimer	4.2088		158.00%		No
985	Newstead	Town	Erie	4.0069		51.07%		No
986	Niagara	County	Niagara	8.7376		24.01%		Yes
987	Niagara	Town	Niagara	4.2344		29.13%		No
988	Niagara Falls	City	Niagara	19.9348		10.45%		Yes
989	Nichols	Town	Tioga	2.8304		216.80%		No
990	Nichols	Village	Tioga	2.6143		89.50%		No
991	Niles	Town	Cayuga	0.9613		162.11%		No
992	Niskayuna	Town	Schenectady	5.0237		24.99%		No
993	Nissequoque	Village	Suffolk	2.7311		10.85%		No
994	Norfolk	Town	St. Lawrence	4.3113		57.53%		No
995	North Castle	Town	Westchester	4.2111		38.28%		No
996	North Collins	Town	Erie	7.3574		92.67%		No
997	North Collins	Village	Erie	13.2787		48.96%		Yes
998	North Dansville	Town	Livingston	3.2240		108.47%		No
999	North East	Town	Dutchess	2.8135		83.33%		No
1000	North Elba	Town	Essex	1.9289		65.72%		No
1001	North Greenbush	Town	Rensselaer	5.0909		29.46%		No
1002	North Harmony	Town	Chautauqua	2.7615		66.67%		No
1003	North Haven	Village	Suffolk	0.5263		86.11%		No
1004	North Hempstead	Town	Nassau	2.1648		18.35%		No
1005	North Hills	Village	Nassau	0.0081		367.59%		No
1006	North Hornell	Village	Steuben	3.2877		134.72%		No
1007	North Hudson	Town	Essex	4.5626		119.25%		No
1008	North Norwich	Town	Chenango	3.9768		113.14%		No
1009	North Salem	Town	Westchester	4.5104		18.80%		No
1010	North Syracuse	Village	Onondaga	9.7045		23.14%		Yes
1011	North Tonawanda	City	Niagara	12.4864		26.57%		Yes
1012	Northampton	Town	Fulton	1.1558		110.18%		No
1013	Northport	Village	Suffolk	8.2239		29.52%		Yes
1014	Northumberland	Town	Saratoga	2.2799		122.68%		No
1015	Northville	Village	Fulton	5.2401		83.14%		No
1016	Norway	Town	Herkimer	5.7414		89.26%		No
1017	Norwich	City	Chenango	13.9842		10.76%		Yes
1018	Norwich	Town	Chenango	3.9908		125.76%		No
1019	Norwood	Village	St. Lawrence	11.8400		45.79%		Yes
1020	Nunda	Town	Livingston	7.8127		75.64%		Yes
1021	Nunda	Village	Livingston	9.7962		52.56%		Yes
1022	Nyack	Village	Rockland	4.7167		21.65%		No
1023	Oakfield	Town	Genesee	5.7448		76.34%		No
1024	Oakfield	Village	Genesee	3.9800		146.87%		No
1025	Ocean Beach	Village	Suffolk	8.5686		64.68%		Yes
1026	Odessa	Village	Schuyler	6.4672		66.37%		No
1027	Ogden	Town	Monroe	5.9581		70.88%		No
1028	Ogdensburg	City	St. Lawrence	16.8523		18.62%		Yes
1029	Ohio	Town	Herkimer	3.7096		79.08%		No
1030	Old Brookville	Village	Nassau	2.4113		14.17%		No
1031	Old Field	Village	Suffolk	2.2476		22.92%		No
1032	Old Westbury	Village	Nassau	4.3429		55.01%		No
1033	Olean	City	Cattaraugus	14.4255		23.61%		Yes
1034	Olean	Town	Cattaraugus	4.1240		85.65%		No
1035	Olive	Town	Ulster	3.2067		71.60%		No
1036	Oneida	City	Madison	7.1424		35.21%		No
1037	Oneida	County	Oneida	7.0760		10.03%		No
1038	Oneida Castle	Village	Oneida	0.7420		35.18%		No
1039	Oneonta	City	Otsego	10.2420		72.22%		Yes

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1040	Oneonta	Town	Otsego	2.2802		130.69%		No
1041	Onondaga	County	Onondaga	7.3246		11.67%		No
1042	Onondaga	Town	Onondaga	5.8015		160.77%		No
1043	Ontario	County	Ontario	6.2481		38.44%		No
1044	Ontario	Town	Wayne	3.9630		88.25%		No
1045	Oppenheim	Town	Fulton	7.3891		178.41%		Yes
1046	Orange	County	Orange	3.8084		18.83%		No
1047	Orange	Town	Schuyler	8.1811		74.84%		Yes
1048	Orangetown	Town	Rockland	6.4829		53.89%		No
1049	Orangeville	Town	Wyoming	3.9351		133.40%		No
1050	Orchard Park	Town	Erie	4.8217		137.60%		No
1051	Orchard Park	Village	Erie	2.1187		222.90%		No
1052	Oriskany	Village	Oneida	9.2105		32.94%		Yes
1053	Oriskany Falls	Village	Oneida	7.7153		76.04%		Yes
1054	Orleans	County	Orleans	9.8572		18.36%		Yes
1055	Orleans	Town	Jefferson	0.2924		133.91%		No
1056	Orwell	Town	Oswego	6.4656		58.95%		No
1057	Osceola	Town	Lewis	9.1084		65.43%		Yes
1058	Ossian	Town	Livingston	10.3681		92.95%		Yes
1059	Ossining	Town	Westchester	2.3802		41.33%		No
1060	Ossining	Village	Westchester	11.0270		25.94%		Yes
1061	Oswegatchie	Town	St. Lawrence	2.6862		79.80%		No
1062	Oswego	City	Oswego	12.6045		21.24%		Yes
1063	Oswego	County	Oswego	8.4554		27.48%		Yes
1064	Oswego	Town	Oswego	3.3277		40.60%		No
1065	Otego	Town	Otsego	4.5972		128.72%		No
1066	Otego	Village	Otsego	3.5402		14.02%		No
1067	Otisco	Town	Onondaga	6.6054		123.06%		No
1068	Otisville	Village	Orange	7.0561		74.58%		No
1069	Otsego	County	Otsego	2.8515		20.25%		No
1070	Otsego	Town	Otsego	0.4857		137.58%		No
1071	Otselic	Town	Chenango	5.5415			2016	No
1072	Otto	Town	Cattaraugus	11.7951		69.35%		Yes
1073	Ovid	Town	Seneca	6.2498		88.90%		No
1074	Ovid	Village	Seneca	7.9997		82.35%		Yes
1075	Owasco	Town	Cayuga	3.3316		70.54%		No
1076	Owego	Town	Tioga	2.8796		153.43%		No
1077	Owego	Village	Tioga	14.7331			2016	No
1078	Oxford	Town	Chenango	4.3386		29.77%		No
1079	Oxford	Village	Chenango	15.1672		90.36%		Yes
1080	Oyster Bay	Town	Nassau	3.8656		-13.52%		Yes
1081	Oyster Bay Cove	Village	Nassau	3.7302		62.29%		No
1082	Painted Post	Village	Steuben	13.2156		51.31%		Yes
1083	Palatine	Town	Montgomery	2.6074		269.90%		No
1084	Palatine Bridge	Village	Montgomery	3.5051		92.43%		No
1085	Palermo	Town	Oswego	9.1019			2016	No
1086	Palmyra	Town	Wayne	5.6814		77.08%		No
1087	Palmyra	Village	Wayne	11.9687		21.02%		Yes
1088	Pamelia	Town	Jefferson	1.1763		497.53%		No
1089	Panama	Village	Chautauqua	1.9292		55.28%		No
1090	Paris	Town	Oneida	5.5657		63.69%		No
1091	Parish	Town	Oswego	6.4973		13.22%		No
1092	Parish	Village	Oswego	3.9081		128.72%		No
1093	Parishville	Town	St. Lawrence	4.3532		48.26%		No
1094	Parma	Town	Monroe	2.8432		30.08%		No
1095	Patchoque	Village	Suffolk	6.7423		39.76%		No
1096	Patterson	Town	Putnam	7.3680		33.44%		Yes
1097	Pavilion	Town	Genesee	1.0701		233.97%		No
1098	Pawling	Town	Dutchess	3.4307		32.51%		No
1099	Pawling	Village	Dutchess	6.0333		37.01%		No
1100	Peeckskill	City	Westchester	9.2942		23.17%		Yes
1101	Pelham	Town	Westchester	0.5591		15.70%		No
1102	Pelham	Village	Westchester	8.1309		13.65%		Yes
1103	Pelham Manor	Village	Westchester	7.3260		15.80%		No
1104	Pembroke	Town	Genesee	0.7572		193.93%		No
1105	Pendleton	Town	Niagara	2.6500		263.49%		No
1106	Penfield	Town	Monroe	3.6264		59.17%		No
1107	Penn Yan	Village	Yates	15.2782		32.43%		Yes
1108	Perinton	Town	Monroe	3.3863		75.29%		No
1109	Perry	Town	Wyoming	5.3149		143.20%		No
1110	Perry	Village	Wyoming	15.7622		80.84%		Yes
1111	Perrysburg	Town	Cattaraugus	7.7016		141.76%		Yes
1112	Persia	Town	Cattaraugus	3.6898		37.85%		No
1113	Perth	Town	Fulton	3.2278		60.04%		No
1114	Peru	Town	Clinton	5.3918		52.50%		No
1115	Petersburgh	Town	Rensselaer	5.1100		26.80%		No
1116	Pharsalia	Town	Chenango	1.7959			2015, 2016	No
1117	Phelps	Town	Ontario	2.9212		98.29%		No
1118	Phelps	Village	Ontario	5.5315		131.37%		No
1119	Philadelphia	Town	Jefferson	6.2624		72.50%		No
1120	Philadelphia	Village	Jefferson	5.4474		170.13%		No
1121	Philipstown	Town	Putnam	3.0013		15.17%		No
1122	Philmont	Village	Columbia	7.1892		100.49%		No
1123	Phoenix	Village	Oswego	11.5303		41.23%		Yes
1124	Piercefield	Town	St. Lawrence	2.6317		30.41%		No
1125	Piermont	Village	Rockland	7.1825		17.27%		No

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1126	Pierrepont	Town	St. Lawrence	5.1775		12.43%		No
1127	Pike	Town	Wyoming	10.1322		125.39%		Yes
1128	Pinckney	Town	Lewis	8.9983		52.03%		Yes
1129	Pine Plains	Town	Dutchess	3.7838		74.63%		No
1130	Pitcairn	Town	St. Lawrence	4.6281		105.89%		No
1131	Pitcher	Town	Chenango	6.8375		29.90%		No
1132	Pittsfield	Town	Otsego	5.4810		140.15%		No
1133	Pittsford	Town	Monroe	3.2507		156.37%		No
1134	Pittsford	Village	Monroe	2.6557		54.15%		No
1135	Pittstown	Town	Rensselaer	5.9219		108.47%		No
1136	Plainfield	Town	Otsego	6.0188			2012, 2013, 2014, 2016	No
1137	Plandome	Village	Nassau	3.7984		29.86%		No
1138	Plandome Heights	Village	Nassau	1.2791		87.71%		No
1139	Plandome Manor	Village	Nassau	1.5367		61.25%		No
1140	Plattekill	Town	Ulster	4.1516		56.79%		No
1141	Plattsburgh	City	Clinton	10.7331		14.43%		Yes
1142	Plattsburgh	Town	Clinton	3.1885		34.37%		No
1143	Pleasant Valley	Town	Dutchess	2.6972		59.75%		No
1144	Pleasantville	Village	Westchester	7.9074		26.46%		Yes
1145	Plymouth	Town	Chenango	7.0502		118.14%		No
1146	Poestenkill	Town	Rensselaer	3.9794		58.83%		No
1147	Poland	Town	Chautauqua	5.7029		59.85%		No
1148	Poland	Village	Herkimer	4.5850		82.18%		No
1149	Pomfret	Town	Chautauqua	1.8313		34.02%		No
1150	Pomona	Village	Rockland	2.8764		18.18%		No
1151	Pompey	Town	Onondaga	3.7536		45.37%		No
1152	Poquott	Village	Suffolk	1.3333		25.53%		No
1153	Port Byron	Village	Cayuga	8.4827		103.45%		Yes
1154	Port Chester	Village	Westchester	8.9295		21.26%		Yes
1155	Port Dickinson	Village	Broome	5.6944		20.66%		No
1157	Port Jefferson	Village	Suffolk	2.0899		13.67%		No
1158	Port Jervis	City	Orange	11.7434		12.11%		Yes
1159	Port Leyden	Village	Lewis	12.0307		34.54%		Yes
1160	Port Washington North	Village	Nassau	1.8101		69.91%		No
1161	Portage	Town	Livingston	13.4422		46.34%		Yes
1162	Porter	Town	Niagara	2.3270		70.53%		No
1163	Portland	Town	Chautauqua	3.7172		104.66%		No
1164	Portville	Town	Cattaraugus	4.4805		99.02%		No
1165	Portville	Village	Cattaraugus	9.0561		57.89%		Yes
1166	Potsdam	Town	St. Lawrence	2.8305		47.71%		No
1167	Potsdam	Village	St. Lawrence	15.0528		10.81%		Yes
1168	Potter	Town	Yates	10.6832		70.24%		Yes
1169	Poughkeepsie	City	Dutchess		2016	-27.55%		No
1170	Poughkeepsie	Town	Dutchess	7.8677		-4.30%		Yes
1171	Pound Ridge	Town	Westchester	2.5929		55.33%		No
1172	Prattsburgh	Town	Steuben	8.1325		90.13%		Yes
1173	Prattsville	Town	Greene	8.6298		88.55%		Yes
1174	Preble	Town	Cortland	1.2029		296.18%		No
1175	Preston	Town	Chenango	6.0631		143.40%		No
1176	Princetown	Town	Schenectady	2.2806		78.40%		No
1177	Providence	Town	Saratoga	4.1402		119.75%		No
1178	Pulaski	Village	Oswego	5.6096		44.43%		No
1179	Pulteney	Town	Steuben	3.9920		32.76%		No
1180	Putnam	County	Putnam	2.9525		28.05%		No
1181	Putnam	Town	Washington	3.2754		47.30%		No
1182	Putnam Valley	Town	Putnam	6.2432		18.81%		No
1183	Queensbury	Town	Warren	2.3337		76.56%		No
1184	Quogue	Village	Suffolk	2.0280		38.85%		No
1185	Ramapo	Town	Rockland	6.9437			2015, 2016	No
1186	Randolph	Town	Cattaraugus	9.9130		104.36%		Yes
1187	Rathbone	Town	Steuben	8.2688		49.85%		Yes
1188	Ravena	Village	Albany	4.7573		55.22%		No
1189	Reading	Town	Schuyler	3.9813		63.36%		No
1190	Red Creek	Village	Wayne	11.0520		113.22%		Yes
1191	Red Hook	Town	Dutchess	2.4780		32.94%		No
1192	Red Hook	Village	Dutchess	5.9120		5.62%		No
1193	Red House	Town	Cattaraugus	0.6955		223.53%		No
1194	Redfield	Town	Oswego	8.1013		67.60%		Yes
1195	Remsen	Town	Oneida	2.0357		80.36%		No
1196	Remsen	Village	Oneida	3.3735			2016	No
1197	Rensselaer	City	Rensselaer	15.1727			2016	No
1198	Rensselaer	County	Rensselaer	6.6219		9.37%		No
1199	Rensselaer Falls	Village	St. Lawrence	3.9090		146.36%		No
1200	Rensselaerville	Town	Albany	5.5895		121.32%		No
1201	Rhinebeck	Town	Dutchess	1.7372		42.65%		No
1202	Rhinebeck	Village	Dutchess	3.8817		25.39%		No
1203	Richburg	Village	Allegany	10.4430		143.18%		Yes
1204	Richfield	Town	Otsego	4.0558		89.91%		No
1205	Richfield Springs	Village	Otsego	10.2341		132.64%		Yes
1206	Richford	Town	Tioga	8.8296		38.81%		Yes
1207	Richland	Town	Oswego	7.1064		73.56%		No
1208	Richmond	Town	Ontario	1.9753		29.17%		No
1209	Richmondville	Town	Schoharie	6.4205		83.93%		No
1210	Richmondville	Village	Schoharie	5.7017		96.19%		No
1211	Richville	Village	St. Lawrence	4.1584		35.93%		No
1212	Ridgeway	Town	Orleans	6.1510		20.07%		No

Fiscal Eligibility for Financial Restructuring Board Services and Assistance Based on Statutory Criteria

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1213	Riga	Town	Monroe	2.1325		453.89%		No
1214	Ripley	Town	Chautauqua	8.5758		68.60%		Yes
1215	Riverhead	Town	Suffolk	9.4039		10.37%		Yes
1216	Riverside	Village	Steuben		2012, 2013, 2014, 2015, 2016	1087.01%		No
1217	Rochester	City	Monroe	8.5026		21.78%		Yes
1218	Rochester	Town	Ulster	2.4851		20.24%		No
1219	Rockland	County	Rockland	4.0671		2.29%		Yes
1220	Rockland	Town	Sullivan	6.9504		57.08%		No
1221	Rockville Centre	Village	Nassau	6.4083		13.39%		No
1222	Rodman	Town	Jefferson	2.2557		82.88%		No
1223	Rome	City	Oneida	13.8420		24.75%		Yes
1224	Romulus	Town	Seneca	5.9756		86.84%		No
1225	Root	Town	Montgomery	3.0493		288.62%		No
1226	Rose	Town	Wayne	8.2427		148.81%		Yes
1227	Roseboom	Town	Otsego	4.3590		56.31%		No
1228	Rosendale	Town	Ulster	6.4144		14.23%		No
1229	Roslyn	Village	Nassau	7.1707		16.62%		No
1230	Roslyn Estates	Village	Nassau	2.4815		42.42%		No
1231	Roslyn Harbor	Village	Nassau	1.6932		49.94%		No
1232	Rossie	Town	St. Lawrence	6.5331		40.80%		No
1233	Rotterdam	Town	Schenectady	5.1690		41.29%		No
1234	Round Lake	Village	Saratoga	4.9460		30.90%		No
1235	Rouses Point	Village	Clinton	4.3902		96.72%		No
1236	Roxbury	Town	Delaware	6.7796		48.67%		No
1237	Royalton	Town	Niagara	7.6935		67.30%		Yes
1238	Rush	Town	Monroe	4.5704		51.26%		No
1239	Rushford	Town	Allegany	6.9854		74.38%		No
1240	Rushville	Village	Ontario	6.8940		171.57%		No
1241	Russell	Town	St. Lawrence	9.3784		40.61%		Yes
1242	Russell Gardens	Village	Nassau	4.5119		41.96%		No
1243	Russia	Town	Herkimer	3.4022		190.67%		No
1244	Rutland	Town	Jefferson	3.1171		43.20%		No
1245	Rye	City	Westchester	2.9681		37.04%		No
1246	Rye	Town	Westchester	0.0460		108.19%		No
1247	Rye Brook	Village	Westchester	5.4373		34.99%		No
1248	Sackets Harbor	Village	Jefferson	2.8200		36.90%		No
1249	Saddle Rock	Village	Nassau	2.2278		59.20%		No
1250	Sag Harbor	Village	Suffolk	2.9388		42.03%		No
1251	Sagaponack	Village	Suffolk	0.0659		219.59%		No
1252	Salamanca	City	Cattaraugus	10.8627			2016	No
1253	Salamanca	Town	Cattaraugus	6.3428		63.99%		No
1254	Salem	Town	Washington	3.4375		15.44%		No
1256	Salina	Town	Onondaga	7.3596		44.10%		Yes
1257	Salisbury	Town	Herkimer	3.1510		54.11%		No
1258	Saltire	Village	Suffolk	5.1947		40.70%		No
1259	Sand Lake	Town	Rensselaer	2.4688		101.42%		No
1260	Sands Point	Village	Nassau	3.8753		22.75%		No
1261	Sandy Creek	Town	Oswego	6.7764		24.78%		No
1262	Sandy Creek	Village	Oswego	4.6840		51.23%		No
1263	Sanford	Town	Broome	5.0491		54.09%		No
1264	Sangerfield	Town	Oneida	3.2715		25.71%		No
1265	Santa Clara	Town	Franklin	2.1221		230.28%		No
1266	Saranac	Town	Clinton	6.3095		79.63%		No
1267	Saranac Lake	Village	Franklin	11.5992		56.46%		Yes
1268	Saratoga	County	Saratoga	2.8445		8.31%		No
1269	Saratoga	Town	Saratoga	1.7583		81.79%		No
1270	Saratoga Springs	City	Saratoga	4.8587		37.10%		No
1271	Sardinia	Town	Erie	0.1011		203.40%		No
1272	Saugerties	Town	Ulster	6.2490		-1.01%		Yes
1273	Saugerties	Village	Ulster	6.5064			2015, 2016	No
1274	Savannah	Town	Wayne	7.0620		213.44%		No
1275	Savona	Village	Steuben	8.0856		21.92%		Yes
1276	Scarsdale^	Town	Westchester				2012, 2013, 2014, 2015, 2016	No
1277	Scarsdale	Village	Westchester	4.2818		24.07%		No
1278	Schaghticoke	Town	Rensselaer	4.4033		62.47%		No
1279	Schaghticoke	Village	Rensselaer	3.7510		79.93%		No
1280	Schenectady	City	Schenectady	15.2275		19.29%		Yes
1281	Schenectady	County	Schenectady	7.3401		15.90%		No
1282	Schodack	Town	Rensselaer	5.3514		66.96%		No
1283	Schoharie	County	Schoharie	8.7212		17.67%		Yes
1284	Schoharie	Town	Schoharie	3.7329		38.03%		No
1285	Schoharie	Village	Schoharie	4.5598		98.15%		No
1286	Schroepel	Town	Oswego	5.1719			2016	No
1287	Schroon	Town	Essex	3.7219		39.91%		No
1288	Schuyler	County	Schuyler	8.3684		11.07%		Yes
1289	Schuyler	Town	Herkimer	4.6125		182.50%		No
1290	Schuyler Falls	Town	Clinton	2.7511		376.12%		No
1291	Schuylerville	Village	Saratoga	6.5792		58.94%		No
1292	Scio	Town	Allegany	9.5019		45.01%		Yes
1293	Scipio	Town	Cayuga	1.9053		135.48%		No
1294	Scotia	Village	Schenectady	11.0770		24.84%		Yes
1295	Scott	Town	Cortland	3.6435		103.90%		No
1296	Scottsville	Village	Monroe	5.1850		85.19%		No
1297	Scriba	Town	Oswego	1.9121		115.72%		No
1298	Sea Cliff	Village	Nassau	4.3823		33.80%		No
1299	Sempronius	Town	Cayuga	3.2691		40.06%		No

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1300	Seneca	County	Seneca	5.2856		48.13%		No
1301	Seneca	Town	Ontario	0.0641			2016	No
1302	Seneca Falls	Town	Seneca	5.0171		113.27%		No
1303	Sennett	Town	Cayuga	1.8160		156.44%		No
1304	Seward	Town	Schoharie	5.2976		232.10%		No
1305	Shandaken	Town	Ulster	5.0560			2016	No
1306	Sharon	Town	Schoharie	5.7932		271.77%		No
1307	Sharon Springs	Village	Schoharie		2012, 2013	23.39%		No
1308	Shawangunk	Town	Ulster	4.5523		28.34%		No
1309	Shelby	Town	Orleans	6.4654		62.64%		No
1310	Sheldon	Town	Wyoming	2.6308		73.81%		No
1311	Shelter Island	Town	Suffolk	2.4173		31.11%		No
1312	Sherburne	Town	Chenango	7.1119		84.67%		No
1313	Sherburne	Village	Chenango	6.2046		65.47%		No
1314	Sheridan	Town	Chautauqua	3.3012		99.28%		No
1315	Sherman	Town	Chautauqua	5.7969		47.01%		No
1316	Sherman	Village	Chautauqua	10.7704			2012, 2013, 2016	No
1317	Sherrill	City	Oneida	5.2235		50.42%		No
1318	Shoreham	Village	Suffolk	5.4107		58.05%		No
1319	Shortsville	Village	Ontario	7.8151		135.97%		Yes
1320	Sidney	Town	Delaware	4.3191		68.79%		No
1321	Sidney	Village	Delaware	13.3547		39.66%		Yes
1322	Silver Creek	Village	Chautauqua	15.4854		22.37%		Yes
1323	Silver Springs	Village	Wyoming	8.6031		81.26%		Yes
1324	Sinclairville	Village	Chautauqua	9.1264		37.11%		Yes
1325	Skaneateles	Town	Onondaga	2.6389		92.76%		No
1326	Skaneateles	Village	Onondaga	3.5720		27.65%		No
1327	Sleepy Hollow	Village	Westchester	10.3601		13.14%		Yes
1328	Sloan	Village	Erie	10.5969		37.88%		Yes
1329	Sloatsburg	Village	Rockland	5.2634		33.02%		No
1330	Smithfield	Town	Madison	6.3416		25.29%		No
1331	Smithtown	Town	Suffolk	4.0703		40.24%		No
1332	Smithville	Town	Chenango	6.1471		122.24%		No
1333	Smyrna	Town	Chenango	5.6397		194.78%		No
1334	Smyrna	Village	Chenango	4.6174		192.48%		No
1335	Sodus	Town	Wayne	4.0950		84.02%		No
1336	Sodus	Village	Wayne	10.3991		107.90%		Yes
1337	Sodus Point	Village	Wayne	4.5777		83.76%		No
1338	Solon	Town	Cortland	8.0885		52.08%		Yes
1339	Solvay	Village	Onondaga	12.8954		8.63%		Yes
1340	Somers	Town	Westchester	1.9337		59.92%		No
1341	Somerset	Town	Niagara	4.4621		199.55%		No
1342	South Blooming Grove	Village	Orange	2.2215		53.60%		No
1343	South Bristol	Town	Ontario	1.3247		120.53%		No
1344	South Corning	Village	Steuben	6.1700		8.09%		No
1345	South Dayton	Village	Cattaraugus	9.8783		31.64%		Yes
1346	South Floral Park	Village	Nassau	2.1213		39.89%		No
1347	South Glens Falls	Village	Saratoga	4.8425		12.55%		No
1348	South Nyack	Village	Rockland	7.7388		28.89%		Yes
1349	South Valley	Town	Cattaraugus	2.8924		101.95%		No
1350	Southampton	Town	Suffolk	1.1922		43.03%		No
1351	Southampton	Village	Suffolk	1.7558		21.17%		No
1352	Southeast	Town	Putnam	2.7260		27.04%		No
1353	Southold	Town	Suffolk	3.4725		28.96%		No
1354	Southport	Town	Chemung	2.0654		116.70%		No
1355	Spafford	Town	Onondaga	2.5956		68.81%		No
1356	Sparta	Town	Livingston	7.1272		89.04%		No
1357	Speculator	Village	Hamilton	5.6631		44.08%		No
1358	Spencer	Town	Tioga	5.4375		44.14%		No
1359	Spencer	Village	Tioga	2.9689		173.16%		No
1360	Spencerport	Village	Monroe	3.4800		92.18%		No
1361	Spring Valley	Village	Rockland	18.1127		32.25%		Yes
1362	Springfield	Town	Otsego	2.1632		85.20%		No
1363	Springport	Town	Cayuga	2.8155		212.47%		No
1364	Springville	Village	Erie	7.4414		58.54%		Yes
1365	Springwater	Town	Livingston	9.2889		147.93%		Yes
1366	St. Armand	Town	Essex	4.4593			2016	No
1367	St. Johnsville	Town	Montgomery	2.4598		27.74%		No
1368	St. Johnsville	Village	Montgomery	15.1102		64.53%		Yes
1369	St. Lawrence	County	St. Lawrence	9.2557		2.76%		Yes
1370	Stafford	Town	Genesee	2.1600		108.00%		No
1371	Stamford	Town	Delaware	4.2761		46.76%		No
1372	Stamford	Village	Delaware	6.5783		77.34%		No
1373	Stanford	Town	Dutchess	2.0451		162.85%		No
1374	Stark	Town	Herkimer	5.8309		40.72%		No
1375	Starkey	Town	Yates	4.2365		226.48%		No
1376	Stephentown	Town	Rensselaer	2.7484		36.09%		No
1377	Sterling	Town	Cayuga	3.1827		93.78%		No
1378	Steuben	County	Steuben	7.6148		53.54%		Yes
1379	Steuben	Town	Oneida	6.4482		23.00%		No
1380	Stewart Manor	Village	Nassau	4.7136		36.46%		No
1381	Stillwater	Town	Saratoga	3.0207		21.59%		No
1382	Stillwater	Village	Saratoga	3.3327		90.47%		No
1383	Stockbridge	Town	Madison	5.6740		29.81%		No
1384	Stockholm	Town	St. Lawrence	4.6645		46.32%		No
1385	Stockport	Town	Columbia	4.4366		65.63%		No

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1386	Stockton	Town	Chautauqua	6.0725		144.30%		No
1387	Stony Creek	Town	Warren	5.3643		78.37%		No
1388	Stony Point	Town	Rockland	8.4343		28.37%		Yes
1389	Stratford	Town	Fulton	3.8018			2016	No
1390	Stuyvesant	Town	Columbia	2.2361		62.27%		No
1391	Suffern	Village	Rockland	9.3274		-1.30%		Yes
1392	Suffolk	County	Suffolk	2.9064		-2.20%		Yes
1393	Sullivan	County	Sullivan	7.3886		17.62%		Yes
1394	Sullivan	Town	Madison	4.7519		59.20%		No
1395	Summer Hill	Town	Cayuga	6.7110		34.00%		No
1396	Summit	Town	Schoharie	5.6023		31.47%		No
1397	Sweden	Town	Monroe	4.1698		55.04%		No
1398	Sylvan Beach	Village	Oneida	3.4807		29.27%		No
1399	Syracuse	City	Onondaga	7.6489		25.05%		Yes
1400	Taghkanic	Town	Columbia	3.3580		84.62%		No
1401	Tannersville	Village	Greene	3.3269		20.45%		No
1402	Tarrytown	Village	Westchester	8.1526		27.91%		Yes
1403	Taylor	Town	Cortland	9.8042		386.37%		Yes
1404	Theresa	Town	Jefferson	1.4149		30.86%		No
1405	Theresa	Village	Jefferson	4.1394		102.32%		No
1406	Thomaston	Village	Nassau	2.5806		35.87%		No
1407	Thompson	Town	Sullivan	5.4969		141.80%		No
1408	Throop	Town	Cayuga	2.7922		176.16%		No
1409	Thurman	Town	Warren	3.8541		129.26%		No
1410	Thurston	Town	Steuben	8.4562		10.70%		Yes
1411	Ticonderoga	Town	Essex	7.5986			2016	No
1412	Tioga	County	Tioga	8.9577			2016	No
1413	Tioga	Town	Tioga	3.4973		109.74%		No
1414	Tivoli	Village	Dutchess	3.5432		22.14%		No
1415	Tompkins	County	Tompkins	6.5462		21.65%		No
1416	Tompkins	Town	Delaware	5.1443		72.97%		No
1417	Tonawanda	City	Erie	16.7360		18.44%		Yes
1418	Tonawanda	Town	Erie	11.7928		31.38%		Yes
1419	Torrey	Town	Yates	4.0123		75.97%		No
1420	Trenton	Town	Oneida	1.7084		23.44%		No
1421	Triangle	Town	Broome	3.6164		181.38%		No
1422	Troupsburg	Town	Steuben	5.8344			2015, 2016	No
1423	Troy	City	Rensselaer	11.1962		20.64%		Yes
1424	Trumansburg	Village	Tompkins	6.0167		51.77%		No
1425	Truxton	Town	Cortland	5.3398		133.70%		No
1426	Tuckahoe	Village	Westchester	7.4771		5.58%		Yes
1427	Tully	Town	Onondaga	6.1445		23.53%		No
1428	Tully	Village	Onondaga	5.6811		53.36%		No
1429	Tupper Lake	Town	Franklin	3.8216		41.27%		No
1430	Tupper Lake	Village	Franklin		2012, 2013, 2014, 2015, 2016	12.06%		No
1431	Turin	Town	Lewis	9.1477		26.17%		Yes
1432	Turin	Village	Lewis	5.1786		107.16%		No
1433	Tuscarora	Town	Steuben	5.9011		55.98%		No
1434	Tusten	Town	Sullivan	6.8020		117.81%		No
1435	Tuxedo	Town	Orange	5.3385		12.08%		No
1436	Tuxedo Park	Village	Orange	7.1123		18.06%		No
1437	Tyre	Town	Seneca	10.8627		192.33%		Yes
1438	Tyrone	Town	Schuyler	4.0405		39.21%		No
1439	Ulster	County	Ulster	4.4226		20.14%		No
1440	Ulster	Town	Ulster	8.8280		44.88%		Yes
1441	Ulysses	Town	Tompkins	2.6352		84.91%		No
1442	Unadilla	Town	Otsego	3.6732		27.18%		No
1443	Unadilla	Village	Otsego	7.6490		10.38%		Yes
1444	Union	Town	Broome	3.5755		23.96%		No
1445	Union Springs	Village	Cayuga	3.5877		70.43%		No
1446	Union Vale	Town	Dutchess	2.8412		22.36%		No
1447	Unionville	Village	Orange	7.0385		26.14%		No
1448	Upper Brookville	Village	Nassau	3.2069		39.64%		No
1449	Upper Nyack	Village	Rockland	3.7718		36.17%		No
1450	Urbana	Town	Steuben	4.6531			2014, 2015, 2016	No
1451	Utica	City	Oneida	17.3644		6.33%		Yes
1452	Valatie	Village	Columbia	3.4818			2016	No
1453	Valley Falls	Village	Rensselaer	1.9941		28.16%		No
1454	Valley Stream	Village	Nassau	6.5086		11.26%		No
1455	Van Buren	Town	Onondaga	5.2536		72.86%		No
1456	Van Etten	Town	Chemung	7.7646		87.79%		Yes
1457	Van Etten	Village	Chemung	3.3611			2012	No
1458	Varick	Town	Seneca	4.0746		138.08%		No
1459	Venice	Town	Cayuga	5.4947		23.41%		No
1460	Vernon	Town	Oneida	0.9708		55.88%		No
1461	Vernon	Village	Oneida	4.1448		27.38%		No
1462	Verona	Town	Oneida	2.0669		130.23%		No
1463	Vestal	Town	Broome	5.5600		33.78%		No
1464	Veteran	Town	Chemung	2.1861		100.56%		No
1465	Victor	Town	Ontario	1.3804		52.51%		No
1466	Victor	Village	Ontario	4.3140		137.45%		No
1467	Victory	Town	Cayuga	7.2854		194.59%		No
1468	Victory	Village	Saratoga		2012, 2013, 2014, 2015, 2016	29.61%		No
1469	Vienna	Town	Oneida	3.1121		47.88%		No
1470	Village of The Branch	Village	Suffolk	1.4943		36.33%		No
1471	Villanova	Town	Chautauqua	8.4562		77.38%		Yes

Fiscal Eligibility for Financial Restructuring Board Services and Assistance Based on Statutory Criteria

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1472	Virgil	Town	Cortland	3.4917		105.73%		No
1473	Volney	Town	Oswego	6.9559		71.65%		No
1474	Voorheesville	Village	Albany	1.1781		115.59%		No
1475	Waddington	Town	St. Lawrence	2.2309		77.59%		No
1476	Waddington	Village	St. Lawrence	3.2025		64.79%		No
1477	Walden	Village	Orange	10.5743		6.89%		Yes
1478	Wales	Town	Erie	2.1138		320.15%		No
1479	Walkill	Town	Orange	5.1364		37.60%		No
1480	Walton	Town	Delaware	3.5557		114.90%		No
1481	Walton	Village	Delaware	9.1729		11.69%		Yes
1482	Walworth	Town	Wayne	4.7016		67.73%		No
1483	Wampsville	Village	Madison	4.8941		94.83%		No
1484	Wappinger	Town	Dutchess	3.1226		40.26%		No
1485	Wappingers Falls	Village	Dutchess	8.3890		8.47%		Yes
1486	Ward	Town	Allegany	11.1324		18.72%		Yes
1487	Warren	County	Warren	3.7824		20.26%		No
1488	Warren	Town	Herkimer	6.5190		110.62%		No
1489	Warrensburg	Town	Warren	3.6594		32.51%		No
1490	Warsaw	Town	Wyoming	4.9253		63.84%		No
1491	Warsaw	Village	Wyoming	13.5182		11.58%		Yes
1492	Warwick	Town	Orange	3.0846		25.32%		No
1493	Warwick	Village	Orange	4.9663		48.77%		No
1494	Washington	County	Washington	6.4866		23.29%		No
1495	Washington	Town	Dutchess	1.7234		46.04%		No
1496	Washingtonville	Village	Orange	6.6776		9.00%		No
1497	Waterford	Town	Saratoga	6.2631		33.26%		No
1498	Waterford	Village	Saratoga	4.7413		7.38%		No
1499	Waterloo	Town	Seneca	4.3575		57.11%		No
1500	Waterloo	Village	Seneca	17.5997		30.37%		Yes
1501	Watertown	City	Jefferson	6.7886		34.99%		No
1502	Watertown	Town	Jefferson	0.9565		118.94%		No
1503	Waterville	Village	Oneida	7.4635		67.67%		Yes
1504	Watervliet	City	Albany	10.3743		7.40%		Yes
1505	Watkins Glen	Village	Schuyler	7.9500		94.44%		Yes
1506	Watson	Town	Lewis	5.3388		51.94%		No
1507	Waverly	Town	Franklin	11.1137			2016	No
1508	Waverly	Village	Tioga	12.2769		26.29%		Yes
1509	Wawarsing	Town	Ulster	6.2417		31.01%		No
1510	Wawayanda	Town	Orange	2.3944		165.26%		No
1511	Wayland	Town	Steuben	3.7946		50.66%		No
1512	Wayland	Village	Steuben	5.5718		34.68%		No
1513	Wayne	County	Wayne	7.8061		51.24%		Yes
1514	Wayne	Town	Steuben	2.4850		90.67%		No
1515	Webb	Town	Herkimer	2.1889		59.13%		No
1516	Webster	Town	Monroe	5.0237		18.91%		No
1517	Webster	Village	Monroe	2.0264		63.96%		No
1518	Weedsport	Village	Cayuga	5.6533		150.51%		No
1519	Wells	Town	Hamilton	4.5533		37.97%		No
1520	Wellsburg	Village	Chemung	5.5128		102.99%		No
1521	Wellsville	Town	Allegany	6.4232		84.26%		No
1522	Wellsville	Village	Allegany	17.8760		39.40%		Yes
1523	Wesley Hills	Village	Rockland	1.5039		56.01%		No
1524	West Almond	Town	Allegany	5.2067		87.68%		No
1525	West Bloomfield	Town	Ontario	3.4009		122.38%		No
1526	West Carthage	Village	Jefferson	6.3160		69.50%		No
1527	West Hampton Dunes	Village	Suffolk	2.4062		-3.43%		Yes
1528	West Haverstraw	Village	Rockland	6.2600		8.38%		No
1529	West Monroe	Town	Oswego	7.2546		103.54%		No
1530	West Seneca	Town	Erie	10.9100		26.39%		Yes
1531	West Sparta	Town	Livingston	9.7463		59.58%		Yes
1532	West Turin	Town	Lewis	4.7351		50.82%		No
1533	West Union	Town	Steuben	8.4132		126.70%		Yes
1534	West Winfield	Village	Herkimer	5.8368			2013, 2014, 2015, 2016	No
1535	Westbury	Village	Nassau	3.1810		37.39%		No
1536	Westchester	County	Westchester	4.4900		9.36%		No
1537	Westerlo	Town	Albany	4.3746		46.42%		No
1538	Western	Town	Oneida	4.1108		126.00%		No
1539	Westfield	Town	Chautauqua	2.6451		113.84%		No
1540	Westfield	Village	Chautauqua	8.3090		36.34%		Yes
1541	Westford	Town	Otsego	5.2792		67.44%		No
1542	Westhampton Beach	Village	Suffolk	2.9093		35.61%		No
1543	Westmoreland	Town	Oneida	0.1359		136.69%		No
1544	Westport	Town	Essex	3.9411		105.08%		No
1545	Westville	Town	Franklin	6.3674		51.61%		No
1546	Wethersfield	Town	Wyoming	2.7593		462.93%		No
1547	Wheatfield	Town	Niagara	2.9807		46.57%		No
1548	Wheatland	Town	Monroe	5.4450		61.57%		No
1549	Wheeler	Town	Steuben	8.3870		146.42%		Yes
1550	White Creek	Town	Washington	4.0030			2013, 2014, 2015, 2016	No
1551	White Plains	City	Westchester	6.7265		21.99%		No
1552	Whitehall	Town	Washington	4.5632		58.71%		No
1553	Whitehall	Village	Washington	18.1699		38.67%		Yes
1554	Whitesboro	Village	Oneida	8.9063		23.45%		Yes
1555	Whitestown	Town	Oneida	3.3697		31.27%		No
1556	Whitney Point	Village	Broome	5.4656		58.55%		No
1557	Willet	Town	Cortland	4.2040		29.03%		No

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1558	Williamson	Town	Wayne	4.8303		89.37%		No
1559	Williamstown	Town	Oswego	9.5829		48.77%		Yes
1560	Williamsville	Village	Erie	4.3252		65.33%		No
1561	Willing	Town	Allegany	6.8592			2016	No
1562	Williston Park	Village	Nassau	4.4258		23.93%		No
1563	Willsboro	Town	Essex	3.6680		32.29%		No
1564	Wilmington	Town	Essex	4.6149		23.79%		No
1565	Wilna	Town	Jefferson	3.1232		33.76%		No
1566	Wilson	Town	Niagara	3.7387		104.67%		No
1567	Wilson	Village	Niagara	7.3361		23.84%		No
1568	Wilton	Town	Saratoga	0.3164		154.20%		No
1569	Windham	Town	Greene	2.8879		94.18%		No
1570	Windsor	Town	Broome	3.1933		67.77%		No
1571	Windsor	Village	Broome	7.7968		65.88%		Yes
1572	Winfield	Town	Herkimer	3.5758		74.48%		No
1573	Wirt	Town	Allegany	12.0953		64.00%		Yes
1574	Wolcott	Town	Wayne	3.7762		88.64%		No
1575	Wolcott	Village	Wayne		2013, 2014, 2015, 2016	31.38%		No
1576	Woodbury	Town	Orange	7.5165		56.42%		Yes
1577	Woodbury	Village	Orange	3.0366		94.45%		No
1578	Woodhull	Town	Steuben	4.6065		155.15%		No
1579	Woodridge	Village	Sullivan	10.3243		39.86%		Yes
1580	Woodsburgh	Village	Nassau	2.5570		57.40%		No
1581	Woodstock	Town	Ulster	4.4959		28.51%		No
1582	Worcester	Town	Otsego	5.3176		113.94%		No
1583	Worth	Town	Jefferson	5.4443		291.72%		No
1584	Wright	Town	Schoharie	4.0355		146.32%		No
1585	Wurtsboro	Village	Sullivan	3.8543		25.29%		No
1586	Wyoming	County	Wyoming	8.7247		25.55%		Yes
1587	Wyoming	Village	Wyoming	8.1433		63.02%		Yes
1588	Yates	County	Yates	6.8000		41.60%		No
1589	Yates	Town	Orleans	5.6524		16.15%		No
1590	Yonkers	City	Westchester	6.4548		12.97%		No
1591	York	Town	Livingston	7.4966		18.13%		Yes
1592	Yorkshire	Town	Cattaraugus	4.7789		97.49%		No
1593	Yorktown	Town	Westchester	6.1434		36.66%		No
1594	Yorkville	Village	Oneida	8.4182		18.54%		Yes
1595	Youngstown	Village	Niagara	6.3862		26.88%		No

¹Based on information provided to the Board by the Office of the State Comptroller on September 16, 2016

*These towns are coterminous with villages and may not have separate assessments and/or may not file separate financial reports.

"Average full value property tax rates" are computed from unaudited information reported to the Office of the State Comptroller pursuant to section 54-a of the State Finance Law and section 30 of the General Municipal Law. State equalization rates are established by the NYS Department of Taxation and Finance.

"Average fund balance percentages" are computed from unaudited information reported to the Office of the State Comptroller pursuant to section 30 of the General Municipal Law and are certified by the Chief Fiscal Officer of the municipality.

"Missing annual financial reports" are determined from records maintained by the Office of the State Comptroller.