

## 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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
1	Adams	Town	Jefferson	2.26		58.92%		No
2	Adams	Village	Jefferson	7.08		179.40%		No
3	Addison	Town	Steuben	4.54		93.77%		No
4	Addison	Village	Steuben		2013, 2014, 2015, 2016, 2017	25.46%		No
5	Afton	Town	Chenango	3.24		58.03%		No
6	Afton	Village	Chenango	7.57		139.76%		Yes
7	Airmont	Village	Rockland	1.90		33.84%		No
8	Akron	Village	Erie	5.96		7.24%		No
9	Alabama	Town	Genesee	2.43		110.88%		No
10	Albany	City	Albany	12.63		7.52%		Yes
11	Albany	County	Albany	3.84		9.80%		No
12	Albion	Town	Oswego	6.55		115.08%		No
13	Albion	Town	Orleans	5.31		111.71%		No
14	Albion	Village	Orleans	17.22		19.87%		Yes
15	Alden	Town	Erie	4.29		111.48%		No
16	Alden	Village	Erie	5.90		112.06%		No
17	Alexander	Town	Genesee	5.11		80.52%		No
18	Alexander	Village	Genesee	1.80		110.53%		No
19	Alexandria	Town	Jefferson	1.07		33.74%		No
20	Alexandria Bay	Village	Jefferson	7.60		105.64%		Yes
21	Alfred	Town	Allegany	5.72			2017	No
22	Alfred	Village	Allegany	16.89			2017	No
23	Allegany	County	Allegany	15.86		35.78%		Yes
24	Allegany	Town	Cattaraugus	4.55		48.61%		No
25	Allegany	Village	Cattaraugus	8.18		137.58%		Yes
26	Allen	Town	Allegany	8.06		16.45%		Yes
27	Alma	Town	Allegany	15.69		29.55%		Yes
28	Almond	Town	Allegany	8.36		76.98%		Yes
29	Almond	Village	Allegany	7.82			2017	No
30	Altamont	Village	Albany	2.47		76.31%		No
31	Altona	Town	Clinton	3.78		207.63%		No
32	Amboy	Town	Oswego	8.93		46.18%		Yes
33	Amenia	Town	Dutchess	2.54		57.27%		No
34	Ames	Village	Montgomery		2014, 2015, 2016, 2017	164.57%		No
35	Amherst	Town	Erie	8.27		22.44%		Yes
36	Amity	Town	Allegany	7.36		50.78%		No
37	Amityville	Village	Suffolk	10.50		1.96%		Yes
38	Amsterdam	City	Montgomery	11.35		-6.46%		Yes
39	Amsterdam	Town	Montgomery	1.71		43.29%		No
40	Ancram	Town	Columbia	2.69		150.48%		No
41	Andes	Town	Delaware	3.41		66.77%		No
42	Andover	Town	Allegany	8.18		26.76%		Yes
43	Andover	Village	Allegany	11.18		4.88%		Yes
44	Angelica	Town	Allegany	4.38		304.10%		No
45	Angelica	Village	Allegany	13.21		63.76%		Yes
46	Angola	Village	Erie	5.47		28.70%		No
47	Annsville	Town	Oneida	7.09		29.29%		No
48	Antwerp	Town	Jefferson	6.64		107.90%		No
49	Antwerp	Village	Jefferson	7.07		78.12%		No
50	Arcade	Town	Wyoming	4.94		128.99%		No
51	Arcade	Village	Wyoming	13.76		9.67%		Yes
52	Arcadia	Town	Wayne	4.79		76.83%		No
53	Ardley	Village	Westchester	9.90		16.84%		Yes
54	Argyle	Town	Washington	5.44		77.11%		No
55	Argyle	Village	Washington	2.24		112.00%		No
56	Arietta	Town	Hamilton	3.03		139.32%		No
57	Arkport	Village	Steuben	5.17		186.43%		No
58	Arkwright	Town	Chautauqua	6.81		148.09%		No
59	Asharoken	Village	Suffolk	4.97		70.69%		No
60	Ashford	Town	Cattaraugus	3.23		247.88%		No
61	Ashland	Town	Chemung	4.29		75.25%		No
62	Ashland	Town	Greene	4.21		217.01%		No
63	Athens	Town	Greene	1.70		248.56%		No
64	Athens	Village	Greene	6.70		43.35%		No
65	Atlantic Beach	Village	Nassau	3.20		27.66%		No
66	Attica	Town	Wyoming	4.36		29.39%		No
67	Attica	Village	Wyoming	12.19		59.81%		Yes
68	Auburn	City	Cayuga	12.38		16.78%		Yes
69	Augusta	Town	Oneida	6.09		132.21%		No
70	Aurelius	Town	Cayuga	2.09		50.00%		No
71	Aurora	Town	Erie	3.64		113.98%		No
72	Aurora	Village	Cayuga	2.16		179.17%		No
73	Ausable	Town	Clinton	9.52		26.56%		Yes
74	Austerlitz	Town	Columbia	1.79		135.65%		No
75	Ava	Town	Oneida	1.49		92.15%		No
76	Avoca	Town	Steuben	7.21		62.26%		No
77	Avoca	Village	Steuben	12.35		27.73%		Yes
78	Avon	Town	Livingston	3.20		76.02%		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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
79	Avon	Village	Livingston	6.09		53.90%		No
80	Babylon	Town	Suffolk	4.92		70.26%		No
81	Babylon	Village	Suffolk	3.86		22.52%		No
82	Bainbridge	Town	Chenango	3.28		29.10%		No
83	Bainbridge	Village	Chenango	7.13			2017	No
84	Baldwin	Town	Chemung	4.12			2013, 2014, 2015, 2016, 2017	No
85	Baldwinsville	Village	Onondaga	7.18		20.17%		No
86	Ballston	Town	Saratoga	1.33		66.13%		No
87	Ballston Spa	Village	Saratoga	3.69			2015, 2016, 2017	No
88	Bangor	Town	Franklin	7.96		72.61%		Yes
89	Barker	Town	Broome	2.29		517.08%		No
90	Barker	Village	Niagara	6.92		79.30%		No
91	Barre	Town	Orleans	10.63		103.60%		Yes
92	Barrington	Town	Yates	5.09		258.66%		No
93	Barton	Town	Tioga	2.03		81.74%		No
94	Batavia	City	Genesee	9.45		42.34%		Yes
95	Batavia	Town	Genesee	3.91		112.45%		No
96	Bath	Town	Steuben	4.12		73.37%		No
97	Bath	Village	Steuben	12.15		45.21%		Yes
98	Baxter Estates	Village	Nassau		2013	56.68%		No
99	Bayville	Village	Nassau	4.41		22.69%		No
100	Beacon	City	Dutchess	9.57		44.33%		Yes
101	Bedford	Town	Westchester	4.15		48.90%		No
102	Beekman	Town	Dutchess	1.79			2017	No
103	Beekmantown	Town	Clinton	2.80		28.12%		No
104	Belfast	Town	Allegany	13.91		52.30%		Yes
105	Belle Terre	Village	Suffolk	3.31		47.35%		No
106	Bellerose	Village	Nassau	6.11		40.08%		No
107	Bellmont	Town	Franklin	5.17		50.14%		No
108	Bellport	Village	Suffolk	4.08		31.81%		No
109	Belmont	Village	Allegany	11.97		37.60%		Yes
110	Bemus Point	Village	Chautauqua	1.83			2016, 2017	No
111	Bennington	Town	Wyoming	4.53			2017	No
112	Benson	Town	Hamilton	3.27		98.74%		No
113	Benton	Town	Yates	5.97		50.54%		No
114	Bergen	Town	Genesee	3.93		93.19%		No
115	Bergen	Village	Genesee	5.77		64.75%		No
116	Berkshire	Town	Tioga	6.46		95.19%		No
117	Berlin	Town	Rensselaer	3.45		74.95%		No
118	Berne	Town	Albany	3.42		151.88%		No
119	Bethany	Town	Genesee	4.52		260.79%		No
120	Bethel	Town	Sullivan	6.41		39.23%		No
121	Bethlehem	Town	Albany	3.66		33.73%		No
122	Big Flats	Town	Chemung	2.75		128.05%		No
123	Binghamton	City	Broome	25.07		27.81%		Yes
124	Binghamton	Town	Broome	4.47		42.66%		No
125	Birdsall	Town	Allegany	7.31		25.93%		No
126	Black Brook	Town	Clinton	8.47		54.39%		Yes
127	Black River	Village	Jefferson	5.44		44.71%		No
128	Blasdell	Village	Erie	11.21		80.21%		Yes
129	Bleecker	Town	Fulton	3.40		91.87%		No
130	Blenheim	Town	Schoharie	7.49		28.98%		Yes
131	Bloomfield	Village	Ontario	3.02		101.32%		No
132	Blooming Grove	Town	Orange	6.34		67.75%		No
133	Bloomingburg	Village	Sullivan	3.79			2017	No
134	Bolivar	Town	Allegany	9.47		94.59%		Yes
135	Bolivar	Village	Allegany	16.07		71.29%		Yes
136	Bolton	Town	Warren	0.53		76.31%		No
137	Bombay	Town	Franklin	4.84		14.85%		No
138	Boonville	Town	Oneida	1.06			2017	No
139	Boonville	Village	Oneida	7.06		31.59%		No
140	Boston	Town	Erie	4.93		125.84%		No
141	Bovina	Town	Delaware	4.51			2017	No
142	Boylston	Town	Oswego	9.35		58.20%		Yes
143	Bradford	Town	Steuben	10.02			2017	No
144	Brandon	Town	Franklin	7.73		37.78%		Yes
145	Brant	Town	Erie	5.91		20.92%		No
146	Brasher	Town	St. Lawrence	5.90			2017	No
147	Brewster	Village	Putnam	4.49		33.91%		No
148	Briarcliff Manor	Village	Westchester	5.73		13.70%		No
149	Bridgewater	Town	Oneida	8.64			2017	No
150	Brighton	Town	Monroe	6.82		42.35%		No
151	Brighton	Town	Franklin	2.61		86.57%		No
152	Brightwaters	Village	Suffolk	3.14		15.00%		No
153	Bristol	Town	Ontario	4.02		58.33%		No
154	Broadalbin	Town	Fulton	0.82		109.61%		No
155	Broadalbin	Village	Fulton	3.57		199.40%		No
156	Brockport	Village	Monroe	11.87		57.24%		Yes

## 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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
157	Brocton	Village	Chautauqua	6.28		135.01%		No
158	Bronxville	Village	Westchester	3.02		34.39%		No
159	Brookfield	Town	Madison	6.58		46.11%		No
160	Brookhaven	Town	Suffolk	3.31		43.02%		No
161	Brookville	Village	Nassau	2.17		65.04%		No
162	Broome	County	Broome	<b>7.42</b>		<b>4.79%</b>		Yes
163	Broome	Town	Schoharie	6.82		62.35%		No
164	Brownville	Town	Jefferson	1.45		50.86%		No
165	Brownville	Village	Jefferson	5.04		33.52%		No
166	Brunswick	Town	Rensselaer	3.93		59.63%		No
167	Brushton	Village	Franklin	2.14		37.09%		No
168	Brutus	Town	Cayuga	3.06		112.32%		No
169	Buchanan	Village	Westchester	5.70			2017	No
170	Buffalo	City	Erie	<b>9.76</b>		38.50%		Yes
171	Burdett	Village	Schuyler	4.23		312.33%		No
172	Burke	Town	Franklin	7.29		24.17%		No
173	Burke	Village	Franklin	3.93		195.45%		No
174	Burlington	Town	Otsego	<b>9.02</b>		174.15%		Yes
175	Burns	Town	Allegany	<b>8.48</b>		94.84%		Yes
176	Busti	Town	Chautauqua	3.20		51.51%		No
177	Butler	Town	Wayne	5.54		100.13%		No
178	Butternuts	Town	Otsego	7.07		107.18%		No
179	Byron	Town	Genesee	5.33		142.42%		No
180	Cairo	Town	Greene	5.91		48.74%		No
181	Caledonia	Town	Livingston	3.22		68.71%		No
182	Caledonia	Village	Livingston	<b>9.12</b>		31.05%		Yes
183	Callicoon	Town	Sullivan	6.76		54.98%		No
184	Cambria	Town	Niagara	6.58		97.45%		No
185	Cambridge	Town	Washington	3.56		56.86%		No
186	Cambridge	Village	Washington	<b>8.09</b>			2013	No
187	Camden	Town	Oneida	1.01		7.40%		No
188	Camden	Village	Oneida	6.23		91.03%		No
189	Cameron	Town	Steuben	6.69		68.90%		No
190	Camillus	Town	Onondaga	<b>8.34</b>		18.73%		Yes
191	Camillus	Village	Onondaga	6.56		35.85%		No
192	Campbell	Town	Steuben	4.91		33.00%		No
193	Canaan	Town	Columbia	1.70		45.53%		No
194	Canadice	Town	Ontario	3.53		92.33%		No
195	Canajoharie	Town	Montgomery	2.37		110.35%		No
196	Canajoharie	Village	Montgomery	<b>10.80</b>		79.63%		Yes
197	Canandaigua	City	Ontario	6.89		39.42%		No
198	Canandaigua	Town	Ontario	2.29		157.39%		No
199	Canaseraga	Village	Allegany	<b>11.62</b>		93.52%		Yes
200	Canastota	Village	Madison	<b>9.58</b>			2017	No
201	Candor	Town	Tioga	5.73		64.02%		No
202	Candor	Village	Tioga	6.21		111.73%		No
203	Caneadea	Town	Allegany	<b>11.61</b>		18.65%		Yes
204	Canisteo	Town	Steuben	5.33		31.32%		No
205	Canisteo	Village	Steuben	7.06		16.43%		No
206	Canton	Town	St. Lawrence	3.22		19.81%		No
207	Canton	Village	St. Lawrence	<b>10.31</b>			2017	No
208	Cape Vincent	Town	Jefferson	1.06		73.03%		No
209	Cape Vincent	Village	Jefferson	5.87		64.93%		No
210	Carlisle	Town	Schoharie	3.67		256.18%		No
211	Carlton	Town	Orleans	7.19		10.06%		No
212	Carmel	Town	Putnam	<b>7.79</b>		35.05%		Yes
213	Caroga	Town	Fulton	3.33		88.84%		No
214	Caroline	Town	Tompkins	6.95		86.66%		No
215	Carroll	Town	Chautauqua	<b>9.46</b>			2016, 2017	No
216	Carrlilton	Town	Cattaraugus	3.75		110.27%		No
217	Carthage	Village	Jefferson	<b>7.57</b>		72.66%		Yes
218	Cassadaga	Village	Chautauqua	3.90		76.43%		No
219	Castile	Town	Wyoming	4.53		34.50%		No
220	Castile	Village	Wyoming	7.04		55.32%		No
221	Castleton-On-Hudson	Village	Rensselaer	5.01		40.01%		No
222	Castorland	Village	Lewis	6.87		260.33%		No
223	Catharine	Town	Schuyler	5.95		92.29%		No
224	Catlin	Town	Chemung	4.22		67.12%		No
225	Cato	Town	Cayuga	4.65			2017	No
226	Cato	Village	Cayuga	4.66		96.02%		No
227	Caton	Town	Steuben	5.65		164.73%		No
228	Catskill	Town	Greene	3.26		15.31%		No
229	Catskill	Village	Greene	<b>13.38</b>		<b>1.61%</b>		Yes
230	Cattaraugus	County	Cattaraugus	<b>12.67</b>		25.85%		Yes
231	Cattaraugus	Village	Cattaraugus	<b>14.40</b>		61.47%		Yes
232	Cayuga	County	Cayuga	<b>8.60</b>		18.90%		Yes
233	Cayuga	Village	Cayuga	<b>7.56</b>		81.95%		Yes
234	Cayuga Heights	Village	Tompkins	6.30		28.87%		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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
235	Cayuta	Town	Schuyler	7.15		93.37%		No
236	Cazenovia	Town	Madison	1.95		70.65%		No
237	Cazenovia	Village	Madison	5.40		53.77%		No
238	Cedarhurst	Village	Nassau	1.85		6.80%		No
239	Celoron	Village	Chautauqua	6.68		16.93%		No
240	Centerville	Town	Allegany	10.02		46.71%		Yes
241	Central Square	Village	Oswego	4.91		22.78%		No
242	Centre Island	Village	Nassau	5.36		91.63%		No
243	Champion	Town	Jefferson	3.54		5.76%		No
244	Champlain	Town	Clinton	2.33		32.77%		No
245	Champlain	Village	Clinton	3.94		125.00%		No
246	Charleston	Town	Montgomery	5.36		85.63%		No
247	Charlotte	Town	Chautauqua	8.39		98.24%		Yes
248	Charlton	Town	Saratoga	0.31		56.64%		No
249	Chateaugay	Town	Franklin	4.33		239.12%		No
250	Chateaugay	Village	Franklin	5.84		69.38%		No
251	Chatham	Town	Columbia	3.17		51.18%		No
252	Chatham	Village	Columbia	5.26		34.66%		No
253	Chaumont	Village	Jefferson		2013, 2014, 2015, 2016, 2017	10.18%		No
254	Chautauqua	County	Chautauqua	8.80		18.14%		Yes
255	Chautauqua	Town	Chautauqua	1.63		45.51%		No
256	Chazy	Town	Clinton	4.54		56.37%		No
257	Cheektowaga	Town	Erie	14.55		38.51%		Yes
258	Chemung	County	Chemung	8.54		16.56%		Yes
259	Chemung	Town	Chemung	1.68		59.37%		No
260	Chenango	County	Chenango	10.11		33.39%		Yes
261	Chenango	Town	Broome	3.12		103.42%		No
262	Cherry Creek	Town	Chautauqua	8.29		34.10%		Yes
263	Cherry Creek	Village	Chautauqua	13.14		20.13%		Yes
264	Cherry Valley	Town	Otsego	8.12		4.28%		Yes
265	Cherry Valley	Village	Otsego	6.04		31.35%		No
266	Chester	Town	Orange	6.17		11.67%		No
267	Chester	Town	Warren	1.67		27.05%		No
268	Chester	Village	Orange	8.57		83.42%		Yes
269	Chesterfield	Town	Essex	5.42			2017	No
270	Chestnut Ridge	Village	Rockland	1.58		48.50%		No
271	Chili	Town	Monroe	5.31		177.40%		No
272	Chittenango	Village	Madison	6.64		58.54%		No
273	Churchville	Village	Monroe	3.54		70.59%		No
274	Cicero	Town	Onondaga	6.20		72.62%		No
275	Cincinnatus	Town	Cortland	2.06		76.65%		No
276	Clare	Town	St. Lawrence	6.73		26.83%		No
277	Clarence	Town	Erie	3.33		62.06%		No
278	Clarendon	Town	Orleans	8.38		25.72%		Yes
279	Clarkson	Town	Monroe	4.01		46.36%		No
280	Clarkstown	Town	Rockland	8.61		12.08%		Yes
281	Clarksville	Town	Allegany	9.88		19.70%		Yes
282	Claverack	Town	Columbia	1.66		164.25%		No
283	Clay	Town	Onondaga	5.73		121.83%		No
284	Clayton	Town	Jefferson	1.56		32.69%		No
285	Clayton	Village	Jefferson	6.46		18.14%		No
286	Clayville	Village	Oneida	11.99		44.28%		Yes
287	Clermont	Town	Columbia	0.50		154.31%		No
288	Cleveland	Village	Oswego	5.06		39.75%		No
289	Clifton	Town	St. Lawrence	6.00		27.51%		No
290	Clifton Park	Town	Saratoga	0.97		74.25%		No
291	Clifton Springs	Village	Ontario	6.71		46.35%		No
292	Clinton	County	Clinton	4.63		17.33%		No
293	Clinton	Town	Clinton	6.35		275.15%		No
294	Clinton	Town	Dutchess	1.97		33.16%		No
295	Clinton	Village	Oneida	4.97		10.92%		No
296	Clyde	Village	Wayne	16.13		131.78%		Yes
297	Clymer	Town	Chautauqua	4.71		55.93%		No
298	Cobleskill	Town	Schoharie	3.69		97.22%		No
299	Cobleskill	Village	Schoharie	9.29			2017	No
300	Cohecton	Town	Sullivan	5.83		168.03%		No
301	Coeymans	Town	Albany	3.18		-6.06%		Yes
302	Cohocton	Town	Steuben	5.30		136.36%		No
303	Cohocton	Village	Steuben	7.32		76.33%		No
304	Cohoes	City	Albany	9.50		23.58%		Yes
305	Colchester	Town	Delaware	2.71		126.17%		No
306	Cold Brook	Village	Herkimer	2.17		204.92%		No
307	Cold Spring	Village	Putnam	5.16		21.44%		No
308	Colden	Town	Erie	3.07		119.83%		No
309	Coldspring	Town	Cattaraugus	1.81		26.77%		No
310	Colesville	Town	Broome	3.89		53.37%		No
311	Collins	Town	Erie	4.34		146.99%		No
312	Colonie	Town	Albany	3.92		2.63%		Yes

## 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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
313	Colonie	Village	Albany	1.53		56.91%		No
314	Colton	Town	St. Lawrence	4.30		63.36%		No
315	Columbia	County	Columbia	5.94		14.99%		No
316	Columbia	Town	Herkimer	5.00		132.20%		No
317	Columbus	Town	Chenango	6.73		313.87%		No
318	Concord	Town	Erie	3.12		69.91%		No
319	Conesus	Town	Livingston	6.48		71.75%		No
320	Conesville	Town	Schoharie	5.60		64.12%		No
321	Conewango	Town	Cattaraugus	5.76		122.75%		No
322	Conklin	Town	Broome	4.14		47.44%		No
323	Conquest	Town	Cayuga	2.51		108.06%		No
324	Constable	Town	Franklin	5.76		35.94%		No
325	Constableville	Village	Lewis	5.24		74.67%		No
326	Constantia	Town	Oswego	6.71		51.82%		No
327	Cooperstown	Village	Otsego	5.52		58.32%		No
328	Copake	Town	Columbia	2.02		282.63%		No
329	Copenhagen	Village	Lewis	8.72		62.66%		Yes
330	Corfu	Village	Genesee	3.27		99.55%		No
331	Corinth	Town	Saratoga	3.07		78.34%		No
332	Corinth	Village	Saratoga	5.96		80.96%		No
333	Corning	City	Steuben	11.08		40.62%		Yes
334	Corning	Town	Steuben	4.84		79.80%		No
335	Cornwall	Town	Orange	5.45		20.54%		No
336	Cornwall-On-Hudson	Village	Orange	7.19		41.35%		No
337	Cortland	City	Cortland	15.36		23.34%		Yes
338	Cortland	County	Cortland	14.40			2017	No
339	Cortlandt	Town	Westchester	3.55		35.67%		No
340	Cortlandville	Town	Cortland	4.13		52.55%		No
341	Cove Neck	Village	Nassau	3.44		45.40%		No
342	Coventry	Town	Chenango	4.99		33.20%		No
343	Covert	Town	Seneca	3.96		18.29%		No
344	Covington	Town	Wyoming	7.92		118.75%		Yes
345	Coxsackie	Town	Greene	4.20		47.78%		No
346	Coxsackie	Village	Greene	10.10		49.61%		Yes
347	Crawford	Town	Orange	6.05		33.55%		No
348	Croghan	Town	Lewis	4.37		49.65%		No
349	Croghan	Village	Lewis	2.84		25.29%		No
350	Croton-On-Hudson	Village	Westchester	9.84		41.92%		Yes
351	Crown Point	Town	Essex	6.40			2017	No
352	Cuba	Town	Allegany	9.36		14.22%		Yes
353	Cuba	Village	Allegany	14.61			2017	No
354	Cuyler	Town	Cortland	6.94		170.55%		No
355	Danby	Town	Tompkins	6.21		109.06%		No
356	Dannemora	Town	Clinton	6.30		178.01%		No
357	Dannemora	Village	Clinton	6.21		44.99%		No
358	Dansville	Town	Steuben	8.70		61.21%		Yes
359	Dansville	Village	Livingston	12.99		50.24%		Yes
360	Danube	Town	Herkimer	3.65		150.86%		No
361	Darien	Town	Genesee	1.60		168.31%		No
362	Davenport	Town	Delaware	4.47			2013, 2014, 2015, 2016, 2017	No
363	Day	Town	Saratoga	1.80		89.46%		No
364	Dayton	Town	Cattaraugus	4.62		-15.20%		Yes
365	De Kalb	Town	St. Lawrence	4.72		88.45%		No
366	De Peyster	Town	St. Lawrence	5.55		109.04%		No
367	De Ruyter	Town	Madison	2.20		44.32%		No
368	De Ruyter	Village	Madison	4.97		135.28%		No
369	Decatur	Town	Otsego	8.36			2017	No
370	Deerfield	Town	Oneida	2.24		187.27%		No
371	Deerpark	Town	Orange	5.74		52.65%		No
372	Deferiet	Village	Jefferson	8.79		54.05%		Yes
373	Delanson	Village	Schenectady	4.11		64.06%		No
374	Delaware	County	Delaware	5.38		22.63%		No
375	Delaware	Town	Sullivan	7.14		117.14%		No
376	Delevan	Village	Cattaraugus	2.51		91.61%		No
377	Delhi	Town	Delaware	4.36		80.77%		No
378	Delhi	Village	Delaware	8.45		54.11%		Yes
379	Denmark	Town	Lewis	6.85		22.94%		No
380	Denning	Town	Ulster	5.82		200.85%		No
381	Depew	Village	Erie	12.22		19.02%		Yes
382	Deposit	Town	Delaware	3.76		18.72%		No
383	Deposit	Village	Broome	8.21		61.71%		Yes
384	Dering Harbor	Village	Suffolk	2.68		11.20%		No
385	DeWitt	Town	Onondaga	6.44		37.78%		No
386	Dexter	Village	Jefferson	6.73		43.18%		No
387	Diana	Town	Lewis	3.97		79.32%		No
388	Dickinson	Town	Broome	2.83		66.52%		No
389	Dickinson	Town	Franklin	7.77		20.52%		Yes
390	Dix	Town	Schuyler	4.41			2017	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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
391	Dobbs Ferry	Village	Westchester	7.53		22.23%		Yes
392	Dolgeville	Village	Herkimer	15.06		55.66%		Yes
393	Dover	Town	Dutchess	4.32		29.48%		No
394	Dresden	Town	Washington	2.52			2013, 2014, 2015, 2016, 2017	No
395	Dresden	Village	Yates	10.81		77.81%		Yes
396	Dryden	Town	Tompkins	3.28		82.16%		No
397	Dryden	Village	Tompkins	8.06		36.65%		Yes
398	Duane	Town	Franklin	4.98		84.89%		No
399	Duanesburg	Town	Schenectady	3.32		184.29%		No
400	Dundee	Village	Yates	12.26		55.26%		Yes
401	Dunkirk	City	Chautauqua	14.14		37.00%		Yes
402	Dunkirk	Town	Chautauqua	2.14		241.67%		No
403	Durham	Town	Greene	7.11		52.13%		No
404	Dutchess	County	Dutchess	3.71		18.20%		No
405	Eagle	Town	Wyoming	0.21		647.60%		No
406	Earlville	Village	Chenango	7.11		63.87%		No
407	East Aurora	Village	Erie	7.08		57.25%		No
408	East Bloomfield	Town	Ontario	3.74		59.08%		No
409	East Fishkill	Town	Dutchess	3.51		14.43%		No
410	East Greenbush	Town	Rensselaer	6.35		37.99%		No
411	East Hampton	Town	Suffolk	1.82		34.34%		No
412	East Hampton	Village	Suffolk	1.95		32.31%		No
413	East Hills	Village	Nassau	3.86		76.24%		No
414	East Nassau	Village	Rensselaer	1.34		99.89%		No
415	East Otto	Town	Cattaraugus	7.12			2015, 2016, 2017	No
416	East Rochester <sup>^</sup>	Town	Monroe				2013, 2014, 2015, 2016, 2017	No
417	East Rochester	Village	Monroe	14.73		25.33%		Yes
418	East Rockaway	Village	Nassau	5.32		25.55%		No
419	East Syracuse	Village	Onondaga	14.80		22.23%		Yes
420	East Williston	Village	Nassau	3.11		29.59%		No
421	Eastchester	Town	Westchester	2.58		63.10%		No
422	Easton	Town	Washington	3.15		93.17%		No
423	Eaton	Town	Madison	3.18		61.22%		No
424	Eden	Town	Erie	7.26		43.91%		No
425	Edinburg	Town	Saratoga	0.89			2017	No
426	Edmeston	Town	Otsego	5.73			2015, 2016, 2017	No
427	Edwards	Town	St. Lawrence	9.35		46.37%		Yes
428	Elba	Town	Genesee	3.10		115.84%		No
429	Elba	Village	Genesee	3.41		70.55%		No
430	Elbridge	Town	Onondaga	5.65		62.30%		No
431	Elbridge	Village	Onondaga	3.15		102.31%		No
432	Elizabethtown	Town	Essex	5.49		70.55%		No
433	Ellenburg	Town	Clinton	5.50		74.65%		No
434	Ellenville	Village	Ulster	21.74		76.21%		Yes
435	Ellery	Town	Chautauqua	2.29		54.05%		No
436	Ellicott	Town	Chautauqua	5.92		6.77%		No
437	Ellicottville	Town	Cattaraugus	1.44		71.65%		No
438	Ellicottville	Village	Cattaraugus	1.90		42.56%		No
439	Ellington	Town	Chautauqua	10.39		108.12%		Yes
440	Ellisburg	Town	Jefferson	3.27		114.12%		No
441	Ellisburg	Village	Jefferson	1.66		105.08%		No
442	Elma	Town	Erie	1.60		70.67%		No
443	Elmira	City	Chemung	17.90			2016, 2017	No
444	Elmira	Town	Chemung	2.41		5.22%		No
445	Elmira Heights	Village	Chemung	13.38		17.85%		Yes
446	Elmsford	Village	Westchester	8.96			2017	No
447	Endicott	Village	Broome	16.92		21.21%		Yes
448	Enfield	Town	Tompkins	8.11		74.32%		Yes
449	Ephratah	Town	Fulton	10.50			2015, 2016, 2017	No
450	Erie	County	Erie	6.00		8.88%		No
451	Erin	Town	Chemung	2.06		93.00%		No
452	Erwin	Town	Steuben	6.30		56.00%		No
453	Esopus	Town	Ulster	4.39		50.63%		No
454	Esperance	Town	Schoharie	3.00		24.71%		No
455	Esperance	Village	Schoharie	5.60		129.29%		No
456	Essex	County	Essex	2.97		33.63%		No
457	Essex	Town	Essex	5.08		158.97%		No
458	Evans	Town	Erie	11.13		19.46%		Yes
459	Evans Mills	Village	Jefferson	5.19		63.62%		No
460	Exeter	Town	Otsego	6.26			2013, 2014, 2015, 2016, 2017	No
461	Fabius	Town	Onondaga	7.02		52.10%		No
462	Fabius	Village	Onondaga	2.07		273.93%		No
463	Fair Haven	Village	Cayuga	3.77		31.63%		No
464	Fairfield	Town	Herkimer	2.94		93.03%		No
465	Fairport	Village	Monroe	6.57		56.70%		No
466	Falconer	Village	Chautauqua	8.70		47.44%		Yes
467	Fallsburg	Town	Sullivan	11.86		37.47%		Yes
468	Farmersville	Town	Cattaraugus	8.92		24.77%		Yes

## 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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
469	Farmingdale	Village	Nassau	4.03		52.33%		No
470	Farmington	Town	Ontario	2.70		285.62%		No
471	Farnham	Village	Erie	9.54		211.83%		Yes
472	Fayette	Town	Seneca	4.21		103.30%		No
473	Fayetteville	Village	Onondaga	6.71		11.72%		No
474	Fenner	Town	Madison	4.09		101.81%		No
475	Fenton	Town	Broome	2.88		136.18%		No
476	Fine	Town	St. Lawrence	8.38		37.49%		Yes
477	Fishkill	Town	Dutchess	3.39		40.93%		No
478	Fishkill	Village	Dutchess	4.33			2017	No
479	Fleischmanns	Village	Delaware	7.17		35.06%		No
480	Fleming	Town	Cayuga	3.13		104.82%		No
481	Floral Park	Village	Nassau	10.47		19.01%		Yes
482	Florence	Town	Oneida	4.52			2017	No
483	Florida	Town	Montgomery	1.09		164.18%		No
484	Florida	Village	Orange	5.44		53.35%		No
485	Flower Hill	Village	Nassau	1.33		51.61%		No
486	Floyd	Town	Oneida	5.88		37.61%		No
487	Fonda	Village	Montgomery	7.96		87.99%		Yes
488	Forestburgh	Town	Sullivan	5.47		61.61%		No
489	Forestport	Town	Oneida	1.39		86.90%		No
490	Fort Ann	Town	Washington	3.15		107.17%		No
491	Fort Ann	Village	Washington	3.29		11.53%		No
492	Fort Covington	Town	Franklin	7.98		91.42%		Yes
493	Fort Edward	Town	Washington	3.36		45.00%		No
494	Fort Edward	Village	Washington	10.71		44.90%		Yes
495	Fort Johnson	Village	Montgomery	7.99		55.30%		Yes
496	Fort Plain	Village	Montgomery	10.50		21.22%		Yes
497	Fowler	Town	St. Lawrence	4.92		185.85%		No
498	Frankfort	Town	Herkimer	5.75			2013, 2014, 2015, 2016	No
499	Frankfort	Village	Herkimer	11.21		17.21%		Yes
500	Franklin	County	Franklin	4.57		4.41%		Yes
501	Franklin	Town	Delaware	5.52			2013	No
502	Franklin	Town	Franklin	4.43		67.36%		No
503	Franklin	Village	Delaware	5.19		138.84%		No
504	Franklinville	Town	Cattaraugus	6.25		124.26%		No
505	Franklinville	Village	Cattaraugus	9.09		34.53%		Yes
506	Fredonia	Village	Chautauqua	6.93		32.69%		No
507	Freedom	Town	Cattaraugus	4.61		108.74%		No
508	Freeport	Village	Nassau	12.24		11.97%		Yes
509	Freetown	Town	Cortland	7.84		135.90%		Yes
510	Freeville	Village	Tompkins	4.28		69.34%		No
511	Fremont	Town	Sullivan	3.88			2017	No
512	Fremont	Town	Steuben	10.63		116.41%		Yes
513	French Creek	Town	Chautauqua	3.17		34.46%		No
514	Friendship	Town	Allegany	12.30		28.88%		Yes
515	Fulton	City	Oswego	19.34		0.75%		Yes
516	Fulton	County	Fulton	8.73		39.84%		Yes
517	Fulton	Town	Schoharie	5.18		86.69%		No
518	Fultonville	Village	Montgomery	7.15		17.96%		No
519	Gaines	Town	Orleans	5.78		57.24%		No
520	Gainesville	Town	Wyoming	7.06		48.07%		No
521	Gainesville	Village	Wyoming	5.14		127.76%		No
522	Galen	Town	Wayne	3.38		106.01%		No
523	Gallatin	Town	Columbia	1.41		165.62%		No
524	Galway	Town	Saratoga	1.44		30.49%		No
525	Galway	Village	Saratoga			327.36%		No
526	Garden City	Village	Nassau	7.88		22.50%		Yes
527	Gardiner	Town	Ulster	2.39		60.19%		No
528	Gates	Town	Monroe	6.60		40.64%		No
529	Geddes	Town	Onondaga	9.28			2017	No
530	Genesee	County	Genesee	9.86		27.91%		Yes
531	Genesee	Town	Allegany	10.90		101.06%		Yes
532	Genesee Falls	Town	Wyoming	14.53		26.73%		Yes
533	Geneseo	Town	Livingston	3.07		92.76%		No
534	Geneseo	Village	Livingston	6.88		74.07%		No
535	Geneva	City	Ontario	18.18		15.15%		Yes
536	Geneva	Town	Ontario	0.86		189.60%		No
537	Genoa	Town	Cayuga	1.48		138.43%		No
538	Georgetown	Town	Madison	7.43		141.82%		Yes
539	German	Town	Chenango	5.25			2017	No
540	German Flatts	Town	Herkimer	3.32		-21.66%		Yes
541	Germanatown	Town	Columbia	2.51		94.31%		No
542	Gerry	Town	Chautauqua	6.19		81.53%		No
543	Ghent	Town	Columbia	1.47		93.37%		No
544	Gilbertsville	Village	Otsego	5.91			2017	No
545	Gilboa	Town	Schoharie	3.26		63.01%		No
546	Glen	Town	Montgomery	1.44		21.46%		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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
547	Glen Cove	City	Nassau	8.11		1.40%		Yes
548	Glen Park	Village	Jefferson	5.71		40.82%		No
549	Glens Falls	City	Warren	9.75		15.23%		Yes
550	Glenville	Town	Schenectady	3.97		37.35%		No
551	Gloversville	City	Fulton	21.46			2017	No
552	Gorham	Town	Ontario	0.74		185.24%		No
553	Goshen	Town	Orange	3.40		52.12%		No
554	Goshen	Village	Orange	9.06		18.06%		Yes
555	Gouverneur	Town	St. Lawrence	3.03		33.80%		No
556	Gouverneur	Village	St. Lawrence	11.50		42.56%		Yes
557	Gowanda	Village	Cattaraugus	12.41		8.34%		Yes
558	Grafton	Town	Rensselaer	3.42		57.76%		No
559	Granby	Town	Oswego	3.58		52.42%		No
560	Grand Island	Town	Erie	6.13		124.27%		No
561	Grand View-On-Hudson	Village	Rockland	6.64		43.70%		No
562	Granger	Town	Allegany	10.22		17.99%		Yes
563	Granville	Town	Washington	3.57		53.61%		No
564	Granville	Village	Washington	9.85		9.69%		Yes
565	Great Neck	Village	Nassau	3.41		47.73%		No
566	Great Neck Estates	Village	Nassau	6.19		29.77%		No
567	Great Neck Plaza	Village	Nassau	3.47		26.51%		No
568	Great Valley	Town	Cattaraugus	4.65		99.25%		No
569	Greece	Town	Monroe	7.42		39.27%		Yes
570	Green Island <sup>A</sup>	Town	Albany			103.11%		No
571	Green Island	Village	Albany	12.84		46.43%		Yes
572	Greenburgh	Town	Westchester	3.92		99.84%		No
573	Greene	County	Greene	4.27		23.19%		No
574	Greene	Town	Chenango	4.70		63.67%		No
575	Greene	Village	Chenango	7.33		163.88%		No
576	Greenfield	Town	Saratoga	1.82		96.21%		No
577	Greenport	Town	Columbia	5.62		55.49%		No
578	Greenport	Village	Suffolk	2.26		78.55%		No
579	Greenville	Town	Greene	5.77		35.81%		No
580	Greenville	Town	Orange	3.16		161.53%		No
581	Greenwich	Town	Washington	2.92		34.52%		No
582	Greenwich	Village	Washington	10.69		41.66%		Yes
583	Greenwood	Town	Steuben	8.66		43.07%		Yes
584	Greenwood Lake	Village	Orange	7.49		19.44%		Yes
585	Greig	Town	Lewis	3.49		64.87%		No
586	Groton	Town	Tompkins	5.72		49.97%		No
587	Groton	Village	Tompkins	8.49		37.88%		Yes
588	Grove	Town	Allegany	12.78		127.92%		Yes
589	Groveland	Town	Livingston	5.20		61.23%		No
590	Guilderland	Town	Albany	3.48		33.26%		No
591	Guilford	Town	Chenango	6.49		109.56%		No
592	Hadley	Town	Saratoga	5.38		45.76%		No
593	Hagaman	Village	Montgomery	2.23		22.50%		No
594	Hague	Town	Warren	0.47		455.43%		No
595	Halcott	Town	Greene	4.19		14.29%		No
596	Halfmoon	Town	Saratoga	1.91		83.00%		No
597	Hamburg	Town	Erie	6.47		27.87%		No
598	Hamburg	Village	Erie	11.51		64.09%		Yes
599	Hamden	Town	Delaware	4.82		80.41%		No
600	Hamilton	County	Hamilton	2.25		48.48%		No
601	Hamilton	Town	Madison	2.61		37.75%		No
602	Hamilton	Village	Madison	11.36		29.39%		Yes
603	Hamlin	Town	Monroe	4.31		111.98%		No
604	Hammond	Town	St. Lawrence	1.03		128.21%		No
605	Hammond	Village	St. Lawrence	5.14		159.78%		No
606	Hammondsport	Village	Steuben	7.37		125.06%		No
607	Hampton	Town	Washington	4.20		39.12%		No
608	Hamptonburgh	Town	Orange	1.46		33.44%		No
609	Hancock	Town	Delaware	4.99		32.33%		No
610	Hancock	Village	Delaware	11.61		74.08%		Yes
611	Hannibal	Town	Oswego	8.95			2017	No
612	Hannibal	Village	Oswego	2.91		65.74%		No
613	Hanover	Town	Chautauqua	4.78		73.39%		No
614	Hardenburgh	Town	Ulster	4.90		60.33%		No
615	Harford	Town	Cortland	5.20		140.85%		No
616	Harmony	Town	Chautauqua	4.37		91.87%		No
617	Harpersfield	Town	Delaware	6.49		25.25%		No
618	Harrietstown	Town	Franklin	2.80		32.20%		No
619	Harriman	Village	Orange	9.06		75.08%		Yes
620	Harrisburg	Town	Lewis	4.47		367.47%		No
621	Harrison	Town	Westchester	4.86		37.36%		No
622	Harrison	Village	Westchester	1.25		16.50%		No
623	Harrisville	Village	Lewis	11.12		92.52%		Yes
624	Hartford	Town	Washington	6.66		150.29%		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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
625	Hartland	Town	Niagara	7.65		58.33%		Yes
626	Hartsville	Town	Steuben	7.28		58.62%		No
627	Hartwick	Town	Otsego	4.27		101.63%		No
628	Hastings	Town	Oswego	6.32		72.87%		No
629	Hastings-On-Hudson	Village	Westchester	7.60		11.00%		Yes
630	Haverstraw	Town	Rockland	11.20		51.94%		Yes
631	Haverstraw	Village	Rockland	10.79		43.14%		Yes
632	Head Of The Harbor	Village	Suffolk	2.93		21.07%		No
633	Hebron	Town	Washington	4.08		198.91%		No
634	Hector	Town	Schuyler	5.01		112.92%		No
635	Hempstead	Town	Nassau	3.19		5.91%		No
636	Hempstead	Village	Nassau	21.20		24.44%		Yes
637	Henderson	Town	Jefferson	0.23		86.15%		No
638	Henrietta	Town	Monroe	1.96		92.34%		No
639	Herkimer	County	Herkimer	5.69		37.59%		No
640	Herkimer	Town	Herkimer	2.96		104.09%		No
641	Herkimer	Village	Herkimer	21.71		17.10%		Yes
642	Hermon	Town	St. Lawrence	7.52		77.72%		Yes
643	Heuvelton	Village	St. Lawrence	9.75		61.59%		Yes
644	Hewlett Bay Park	Village	Nassau	1.24		161.56%		No
645	Hewlett Harbor	Village	Nassau	0.98		78.73%		No
646	Hewlett Neck	Village	Nassau	1.81		85.61%		No
647	Highland	Town	Sullivan	5.08		60.57%		No
648	Highland Falls	Village	Orange	9.61		19.14%		Yes
649	Highlands	Town	Orange	5.74		77.31%		No
650	Hillburn	Village	Rockland	7.11		48.82%		No
651	Hillsdale	Town	Columbia	2.38		146.52%		No
652	Hilton	Village	Monroe	2.59		70.01%		No
653	Hinsdale	Town	Cattaraugus	6.33		62.55%		No
654	Hobart	Village	Delaware	4.61		105.48%		No
655	Holland	Town	Erie	5.22		68.90%		No
656	Holland Patent	Village	Oneida	2.81		54.45%		No
657	Holley	Village	Orleans	14.29		28.30%		Yes
658	Homer	Town	Cortland	1.29		78.80%		No
659	Homer	Village	Cortland	8.61		69.78%		Yes
660	Honeoye Falls	Village	Monroe	2.02		71.90%		No
661	Hoosick	Town	Rensselaer	3.82		68.75%		No
662	Hoosick Falls	Village	Rensselaer	7.18		29.29%		No
663	Hope	Town	Hamilton	5.84		99.46%		No
664	Hopewell	Town	Ontario	3.85		89.92%		No
665	Hopkinton	Town	St. Lawrence	4.95		160.05%		No
666	Horicon	Town	Warren	1.21		53.32%		No
667	Hornby	Town	Steuben	8.01		134.51%		Yes
668	Hornell	City	Steuben	11.69		22.30%		Yes
669	Hornellsville	Town	Steuben	3.96		34.08%		No
670	Horseheads	Town	Chemung	0.89		21.18%		No
671	Horseheads	Village	Chemung	5.05		33.46%		No
672	Hounsfield	Town	Jefferson	2.39		22.94%		No
673	Howard	Town	Steuben	6.72		69.27%		No
674	Hudson	City	Columbia	12.52		41.88%		Yes
675	Hudson Falls	Village	Washington	7.68		44.24%		Yes
676	Hume	Town	Allegany	11.68			2017	No
677	Humphrey	Town	Cattaraugus	4.97		155.48%		No
678	Hunter	Town	Greene	3.30		51.82%		No
679	Hunter	Village	Greene	4.25		36.25%		No
680	Huntington	Town	Suffolk	3.12		26.92%		No
681	Huntington Bay	Village	Suffolk	3.07		9.58%		No
682	Hurley	Town	Ulster	3.03		112.71%		No
683	Huron	Town	Wayne	5.08		88.00%		No
684	Hyde Park	Town	Dutchess	4.13		21.38%		No
685	Ilion	Village	Herkimer	19.27		15.62%		Yes
686	Independence	Town	Allegany	9.97		30.00%		Yes
687	Indian Lake	Town	Hamilton	5.40		54.02%		No
688	Inlet	Town	Hamilton	5.75			2015, 2016, 2017	No
689	Interlaken	Village	Seneca	12.64		54.26%		Yes
690	Ira	Town	Cayuga	5.98		77.91%		No
691	Irondequoit	Town	Monroe	8.41		31.63%		Yes
692	Irvington	Village	Westchester	9.66		27.82%		Yes
693	Ischua	Town	Cattaraugus	5.63		48.51%		No
694	Island Park	Village	Nassau	5.62		-5.08%		Yes
695	Islandia	Village	Suffolk	1.78		6.11%		No
696	Islip	Town	Suffolk	3.43		46.98%		No
697	Italy	Town	Yates	8.06		23.11%		Yes
698	Ithaca	City	Tompkins	12.80		15.60%		Yes
699	Ithaca	Town	Tompkins	6.24			2017	No
700	Jackson	Town	Washington	3.24		14.95%		No
701	Jamestown	City	Chautauqua	22.74		5.99%		Yes
702	Jasper	Town	Steuben	6.82		25.95%		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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
703	Java	Town	Wyoming	4.40		156.70%		No
704	Jay	Town	Essex	6.75		31.31%		No
705	Jefferson	County	Jefferson	6.76		15.59%		No
706	Jefferson	Town	Schoharie	5.61		33.66%		No
707	Jeffersonville	Village	Sullivan	4.11		48.80%		No
708	Jerusalem	Town	Yates	2.94		65.95%		No
709	Jewett	Town	Greene	2.94		101.55%		No
710	Johnsburg	Town	Warren	3.16		68.78%		No
711	Johnson City	Village	Broome	14.98		11.50%		Yes
712	Johnstown	City	Fulton	12.34		33.05%		Yes
713	Johnstown	Town	Fulton	2.18		52.98%		No
714	Jordan	Village	Onondaga	6.72		74.79%		No
715	Junius	Town	Seneca	6.00		245.39%		No
716	Kaser	Village	Rockland	0.49		24.05%		No
717	Keene	Town	Essex	3.15		94.85%		No
718	Kendall	Town	Orleans	5.45		45.55%		No
719	Kenmore	Village	Erie	14.43		64.30%		Yes
720	Kensington	Village	Nassau	7.14		29.03%		No
721	Kent	Town	Putnam	9.99		55.31%		Yes
722	Kiantone	Town	Chautauqua	3.98		204.72%		No
723	Kinderhook	Town	Columbia	1.69		14.47%		No
724	Kinderhook	Village	Columbia	2.04		58.68%		No
725	Kings Point	Village	Nassau	4.31		26.33%		No
726	Kingsbury	Town	Washington	2.61		73.23%		No
727	Kingston	City	Ulster	12.09		17.46%		Yes
728	Kingston	Town	Ulster	6.87		30.66%		No
729	Kirkland	Town	Oneida	4.90		35.34%		No
730	Kirkwood	Town	Broome	4.72		130.01%		No
731	Kiryas Joel	Village	Orange	3.08		9.92%		No
732	Knox	Town	Albany	1.22			2016, 2017	No
733	Kortright	Town	Delaware	5.49		105.05%		No
734	La Fayette	Town	Onondaga	7.10		90.41%		No
735	La Grange	Town	Dutchess	3.73		55.51%		No
736	Lackawanna	City	Erie	18.68		30.24%		Yes
737	Lacona	Village	Oswego	4.26		30.86%		No
738	Lake George	Town	Warren	2.21		35.58%		No
739	Lake George	Village	Warren	5.95		100.69%		No
740	Lake Grove	Village	Suffolk	1.41		50.93%		No
741	Lake Luzerne	Town	Warren	3.77		54.71%		No
742	Lake Placid	Village	Essex	5.78		76.84%		No
743	Lake Pleasant	Town	Hamilton	4.41		24.94%		No
744	Lake Success	Village	Nassau	7.15		32.24%		No
745	Lakewood	Village	Chautauqua	7.32		8.61%		No
746	Lancaster	Town	Erie	7.42		40.53%		Yes
747	Lancaster	Village	Erie	9.94		36.71%		Yes
748	Lansing	Town	Tompkins	1.94		93.08%		No
749	Lansing	Village	Tompkins	1.02		260.83%		No
750	Lapeer	Town	Cortland	6.72		274.50%		No
751	Larchmont	Village	Westchester	5.21		18.61%		No
752	Lattingtown	Village	Nassau	0.74		65.59%		No
753	Laurel Hollow	Village	Nassau	3.56		39.07%		No
754	Laurens	Town	Otsego	6.08		22.07%		No
755	Laurens	Village	Otsego	1.05		207.23%		No
756	Lawrence	Town	St. Lawrence	7.99		37.27%		Yes
757	Lawrence	Village	Nassau	1.59		153.39%		No
758	Le Ray	Town	Jefferson	2.51		181.55%		No
759	Le Roy	Town	Genesee	1.19		62.50%		No
760	Le Roy	Village	Genesee	10.45		176.05%		Yes
761	Lebanon	Town	Madison	5.80		167.73%		No
762	Ledyard	Town	Cayuga	0.65		73.97%		No
763	Lee	Town	Oneida	0.11		396.46%		No
764	Leicester	Town	Livingston	6.91		77.11%		No
765	Leicester	Village	Livingston	2.05		330.44%		No
766	Lenox	Town	Madison	2.83		35.38%		No
767	Leon	Town	Cattaraugus	9.42		72.41%		Yes
768	Lewis	County	Lewis	7.41		42.29%		No
769	Lewis	Town	Essex	3.37		98.86%		No
770	Lewis	Town	Lewis	8.29		196.80%		Yes
771	Lewisboro	Town	Westchester	2.21		12.38%		No
772	Lewiston	Town	Niagara	2.53		22.70%		No
773	Lewiston	Village	Niagara	5.73		39.66%		No
774	Lexington	Town	Greene	3.97		44.72%		No
775	Leyden	Town	Lewis	5.28		41.37%		No
776	Liberty	Town	Sullivan	9.04		69.93%		Yes
777	Liberty	Village	Sullivan	17.26		13.80%		Yes
778	Lima	Town	Livingston	4.36		89.03%		No
779	Lima	Village	Livingston	5.73		135.18%		No
780	Lincklaen	Town	Chenango	11.61		299.61%		Yes

## 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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
781	Lincoln	Town	Madison	3.34		203.13%		No
782	Lindenhurst	Village	Suffolk	2.61		27.28%		No
783	Lindley	Town	Steuben	5.92		95.28%		No
784	Lisbon	Town	St. Lawrence	3.77			2017	No
785	Lisle	Town	Broome	7.28		68.23%		No
786	Lisle	Village	Broome	3.85		52.72%		No
787	Litchfield	Town	Herkimer	3.24		282.20%		No
788	Little Falls	City	Herkimer	19.84		6.56%		Yes
789	Little Falls	Town	Herkimer	3.69		103.06%		No
790	Little Valley	Town	Cattaraugus	6.01		15.60%		No
791	Little Valley	Village	Cattaraugus	10.39		100.61%		Yes
792	Liverpool	Village	Onondaga	12.33		36.68%		Yes
793	Livingston	County	Livingston	7.93		39.30%		Yes
794	Livingston	Town	Columbia	1.73		214.53%		No
795	Livonia	Town	Livingston	4.36		107.51%		No
796	Livonia	Village	Livingston	7.54		40.52%		Yes
797	Lloyd	Town	Ulster	5.97		37.95%		No
798	Lloyd Harbor	Village	Suffolk	3.53		24.71%		No
799	Locke	Town	Cayuga	5.84		244.80%		No
800	Lockport	City	Niagara	15.85		12.14%		Yes
801	Lockport	Town	Niagara	5.85		157.90%		No
802	Lodi	Town	Seneca	7.83		146.62%		Yes
803	Lodi	Village	Seneca	2.49		98.99%		No
804	Long Beach	City	Nassau	6.77		7.29%		No
805	Long Lake	Town	Hamilton	3.83		49.21%		No
806	Lorraine	Town	Jefferson	8.14		54.57%		Yes
807	Louisville	Town	St. Lawrence	1.58		47.50%		No
808	Lowville	Town	Lewis	3.81		158.39%		No
809	Lowville	Village	Lewis	9.16		75.13%		Yes
810	Lumberland	Town	Sullivan	7.70		98.64%		Yes
811	Lyme	Town	Jefferson	0.97		76.03%		No
812	Lynbrook	Village	Nassau	12.77		30.58%		Yes
813	Lyndon	Town	Cattaraugus	5.74			2016, 2017	No
814	Lyndonville	Village	Orleans	11.59		113.65%		Yes
815	Lyons	Town	Wayne	6.62			2017	No
816	Lyons Falls	Village	Lewis	7.40		199.87%		No
817	Lyonsdale	Town	Lewis	6.58		117.12%		No
818	Lysander	Town	Onondaga	2.29		43.52%		No
819	Macedon	Town	Wayne	4.47		38.48%		No
820	Machias	Town	Cattaraugus	5.70		133.94%		No
821	Macomb	Town	St. Lawrence	3.75		163.34%		No
822	Madison	County	Madison	8.00		22.53%		Yes
823	Madison	Town	Madison	4.59		85.70%		No
824	Madison	Village	Madison	4.75		85.02%		No
825	Madrid	Town	St. Lawrence	11.04		65.37%		Yes
826	Maine	Town	Broome	3.59		115.47%		No
827	Malone	Town	Franklin	5.99		135.86%		No
828	Malone	Village	Franklin	16.71		57.73%		Yes
829	Malta	Town	Saratoga	1.25		60.24%		No
830	Malverne	Village	Nassau	10.73		15.83%		Yes
831	Mamakating	Town	Sullivan	4.71		50.23%		No
832	Mamaroneck	Town	Westchester	2.58		70.63%		No
833	Mamaroneck	Village	Westchester	6.07		31.35%		No
834	Manchester	Town	Ontario	2.18		25.89%		No
835	Manchester	Village	Ontario	5.75		88.10%		No
836	Manheim	Town	Herkimer	2.38		47.47%		No
837	Manlius	Town	Onondaga	6.56		38.38%		No
838	Manlius	Village	Onondaga	7.88		26.17%		Yes
839	Mansville	Village	Jefferson	3.00		57.13%		No
840	Manorhaven	Village	Nassau	3.56		6.66%		No
841	Mansfield	Town	Cattaraugus	5.69		11.83%		No
842	Marathon	Town	Cortland	3.00		56.99%		No
843	Marathon	Village	Cortland		2013, 2014, 2015, 2016, 2017	56.06%		No
844	Marbletown	Town	Ulster	2.33		78.90%		No
845	Marcellus	Town	Onondaga	6.99		58.01%		No
846	Marcellus	Village	Onondaga	6.59		11.15%		No
847	Marcy	Town	Oneida	3.21		101.58%		No
848	Margaretville	Village	Delaware	4.09		128.67%		No
849	Marilla	Town	Erie	3.21		83.75%		No
850	Marion	Town	Wayne	6.33		115.88%		No
851	Marlborough	Town	Ulster	8.02		27.96%		Yes
852	Marshall	Town	Oneida	4.49		97.97%		No
853	Martinsburg	Town	Lewis	5.22		121.13%		No
854	Maryland	Town	Otsego	5.68		92.33%		No
855	Masonville	Town	Delaware	5.72		28.88%		No
856	Massapequa Park	Village	Nassau	1.68		38.57%		No
857	Massena	Town	St. Lawrence	4.61		34.07%		No
858	Massena	Village	St. Lawrence	14.88		24.49%		Yes

## 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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
859	Mastic Beach	Village	Suffolk	1.19		19.38%		No
860	Matinecock	Village	Nassau	2.36		53.94%		No
861	Maybrook	Village	Orange	8.08		35.33%		Yes
862	Mayfield	Town	Fulton	0.46			2013, 2014, 2015, 2016	No
863	Mayfield	Village	Fulton	2.80		21.63%		No
864	Mayville	Village	Chautauqua	7.18		150.84%		No
865	Mc Donough	Town	Chenango	4.86		95.64%		No
866	McGraw	Village	Cortland	11.58		93.43%		Yes
867	Mechanicville	City	Saratoga	11.45		19.44%		Yes
868	Medina	Village	Orleans	16.63		13.04%		Yes
869	Menands	Village	Albany	4.83		38.86%		No
870	Mendon	Town	Monroe	2.82		52.31%		No
871	Mentz	Town	Cayuga	4.28		121.88%		No
872	Meredith	Town	Delaware	6.03		43.55%		No
873	Meridian	Village	Cayuga	4.61		59.81%		No
874	Mexico	Town	Oswego	9.25			2017	No
875	Mexico	Village	Oswego	5.83		78.89%		No
876	Middleburgh	Town	Schoharie	4.06		15.83%		No
877	Middleburgh	Village	Schoharie	5.91		66.10%		No
878	Middlebury	Town	Wyoming	8.11		63.92%		Yes
879	Middlefield	Town	Otsego	2.32		30.33%		No
880	Middleport	Village	Niagara	9.88		15.83%		Yes
881	Middlesex	Town	Yates	7.12		76.85%		No
882	Middletown	City	Orange	14.29		24.97%		Yes
883	Middletown	Town	Delaware	3.75			2017	No
884	Middleville	Village	Herkimer	6.62			2017	No
885	Milan	Town	Dutchess	3.12		67.32%		No
886	Milford	Town	Otsego	2.15			2017	No
887	Milford	Village	Otsego	4.87		97.35%		No
888	Mill Neck	Village	Nassau	3.65		45.79%		No
889	Millbrook	Village	Dutchess	4.15		24.30%		No
890	Millerton	Village	Dutchess	4.48		69.41%		No
891	Millport	Village	Chemung		2013		2013	No
892	Milo	Town	Yates	3.56		78.15%		No
893	Milton	Town	Saratoga	0.94			2017	No
894	Mina	Town	Chautauqua	2.84		114.26%		No
895	Minden	Town	Montgomery	3.45		44.21%		No
896	Mineola	Village	Nassau	5.01		33.89%		No
897	Minerva	Town	Essex	5.30		58.08%		No
898	Minetto	Town	Oswego	12.14		53.01%		Yes
899	Minisink	Town	Orange	3.84		6.14%		No
900	Minoa	Village	Onondaga	9.06		38.56%		Yes
901	Mohawk	Town	Montgomery	1.82		97.57%		No
902	Mohawk	Village	Herkimer		2013, 2014, 2015, 2016, 2017	76.31%		No
903	Moira	Town	Franklin	6.25		35.84%		No
904	Monroe	County	Monroe	9.66		1.93%		Yes
905	Monroe	Town	Orange	2.72			2017	No
906	Monroe	Village	Orange	7.35		20.15%		No
907	Montague	Town	Lewis	5.02			2016, 2017	No
908	Montebello	Village	Rockland	1.43		77.59%		No
909	Montezuma	Town	Cayuga	2.46		142.26%		No
910	Montgomery	County	Montgomery	12.54		18.14%		Yes
911	Montgomery	Town	Orange	3.30		65.08%		No
912	Montgomery	Village	Orange	9.81		23.60%		Yes
913	Monticello	Village	Sullivan	19.17		16.10%		Yes
914	Montour	Town	Schuyler	5.08		127.52%		No
915	Montour Falls	Village	Schuyler	8.34		78.34%		Yes
916	Moers	Town	Clinton	6.96		71.15%		No
917	Moravia	Town	Cayuga	2.74		73.72%		No
918	Moravia	Village	Cayuga	5.65		62.50%		No
919	Moreau	Town	Saratoga	1.20		50.38%		No
920	Morehouse	Town	Hamilton	5.02			2013, 2014, 2015, 2016, 2017	No
921	Moriah	Town	Essex	9.35		21.23%		Yes
922	Morris	Town	Otsego	5.81		62.60%		No
923	Morris	Village	Otsego	5.71		146.70%		No
924	Morristown	Town	St. Lawrence	3.52		16.22%		No
925	Morristown	Village	St. Lawrence	11.58		24.87%		Yes
926	Morrisville	Village	Madison	5.79		88.55%		No
927	Mount Hope	Town	Orange	5.14		92.63%		No
928	Mount Kisco^	Town	Westchester				2013, 2014, 2015, 2016, 2017	No
929	Mount Kisco	Village	Westchester	8.60		48.50%		Yes
930	Mount Morris	Town	Livingston	5.29		19.38%		No
931	Mount Morris	Village	Livingston	14.21		10.49%		Yes
932	Mount Pleasant	Town	Westchester	2.90		56.59%		No
933	Mount Vernon	City	Westchester	13.15			2016, 2017	No
934	Munnsville	Village	Madison	2.81		56.70%		No
935	Munsey Park	Village	Nassau	1.52		53.53%		No
936	Murray	Town	Orleans	5.92		23.19%		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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
937	Muttontown	Village	Nassau	1.56		42.16%		No
938	Nanticoke	Town	Broome	3.74		114.00%		No
939	Naples	Town	Ontario	5.75		127.83%		No
940	Naples	Village	Ontario	4.73		73.19%		No
941	Napoli	Town	Cattaraugus	7.39		32.60%		No
942	Nassau	County	Nassau	4.85		4.41%		Yes
943	Nassau	Town	Rensselaer	3.16		20.84%		No
944	Nassau	Village	Rensselaer	4.75		84.29%		No
945	Nelliston	Village	Montgomery	5.60		43.13%		No
946	Nelson	Town	Madison	3.13		59.72%		No
947	Nelsonville	Village	Putnam	2.74		54.09%		No
948	Neversink	Town	Sullivan	4.50		51.72%		No
949	New Albion	Town	Cattaraugus	6.14		29.20%		No
950	New Baltimore	Town	Greene	4.10		61.13%		No
951	New Berlin	Town	Chenango	6.82		26.62%		No
952	New Berlin	Village	Chenango	11.70		54.05%		Yes
953	New Bremen	Town	Lewis	5.95		70.71%		No
954	New Castle	Town	Westchester	3.82		45.97%		No
955	New Hartford	Town	Oneida	3.59		41.69%		No
956	New Hartford	Village	Oneida	3.01		26.37%		No
957	New Haven	Town	Oswego	13.25		55.08%		Yes
958	New Hempstead	Village	Rockland	0.71		105.97%		No
959	New Hudson	Town	Allegany	14.58			2016, 2017	No
960	New Hyde Park	Village	Nassau	3.02		29.08%		No
961	New Lebanon	Town	Columbia	3.71		78.68%		No
962	New Lisbon	Town	Otsego	7.36		129.02%		No
963	New Paltz	Town	Ulster	6.99		31.39%		No
964	New Paltz	Village	Ulster	4.92		41.09%		No
965	New Rochelle	City	Westchester	6.15		14.86%		No
966	New Scotland	Town	Albany	2.81		45.06%		No
967	New Square	Village	Rockland	2.24		9.31%		No
968	New Windsor	Town	Orange	6.96		29.33%		No
969	New York Mills	Village	Oneida	6.16		35.40%		No
970	Newark	Village	Wayne	13.11		31.79%		Yes
971	Newark Valley	Town	Tioga	3.63		95.58%		No
972	Newark Valley	Village	Tioga	5.92		60.06%		No
973	Newburgh	City	Orange	21.40		16.18%		Yes
974	Newburgh	Town	Orange	6.18		46.31%		No
975	Newcomb	Town	Essex	10.39		16.15%		Yes
976	Newfane	Town	Niagara	5.29		35.28%		No
977	Newfield	Town	Tompkins	7.93		35.18%		Yes
978	Newport	Town	Herkimer	2.30		74.30%		No
979	Newport	Village	Herkimer	4.10		173.94%		No
980	Newstead	Town	Erie	4.04		44.31%		No
981	Niagara	County	Niagara	8.65		22.67%		Yes
982	Niagara	Town	Niagara	4.22		30.88%		No
983	Niagara Falls	City	Niagara	19.71		10.61%		Yes
984	Nichols	Town	Tioga	2.71		191.29%		No
985	Nichols	Village	Tioga	2.64		86.68%		No
986	Niles	Town	Cayuga	0.91		167.69%		No
987	Niskayuna	Town	Schenectady	5.08		28.45%		No
988	Nissequoogue	Village	Suffolk	2.82		16.75%		No
989	Norfolk	Town	St. Lawrence	4.22		72.42%		No
990	North Castle	Town	Westchester	4.30		41.84%		No
991	North Collins	Town	Erie	7.07		83.77%		No
992	North Collins	Village	Erie	13.16		55.81%		Yes
993	North Dansville	Town	Livingston	3.16		106.77%		No
994	North East	Town	Dutchess	2.90		85.55%		No
995	North Elba	Town	Essex	1.97		69.46%		No
996	North Greenbush	Town	Rensselaer	5.04		40.17%		No
997	North Harmony	Town	Chautauqua	2.84		81.05%		No
998	North Haven	Village	Suffolk	0.53		90.19%		No
999	North Hempstead	Town	Nassau	1.95		20.35%		No
1000	North Hills	Village	Nassau	0.01		373.40%		No
1001	North Hornell	Village	Steuben	3.30		127.69%		No
1002	North Hudson	Town	Essex	4.76		117.99%		No
1003	North Norwich	Town	Chenango	4.13		122.08%		No
1004	North Salem	Town	Westchester	4.72		22.81%		No
1005	North Syracuse	Village	Onondaga	9.80		22.00%		Yes
1006	North Tonawanda	City	Niagara	12.25		25.37%		Yes
1007	Northampton	Town	Fulton	1.20		99.54%		No
1008	Northport	Village	Suffolk	8.51		33.45%		Yes
1009	Northumberland	Town	Saratoga	2.29		111.05%		No
1010	Northville	Village	Fulton	5.38		103.65%		No
1011	Norway	Town	Herkimer	5.54		86.86%		No
1012	Norwich	City	Chenango	14.36		12.26%		Yes
1013	Norwich	Town	Chenango	4.03		116.74%		No
1014	Norwood	Village	St. Lawrence	11.16		44.71%		Yes

## 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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
1015	Nunda	Town	Livingston	7.97		90.96%		Yes
1016	Nunda	Village	Livingston	10.06		56.40%		Yes
1017	Nyack	Village	Rockland	4.81		29.88%		No
1018	Oakfield	Town	Genesee	6.07		76.85%		No
1019	Oakfield	Village	Genesee	3.98		133.73%		No
1020	Ocean Beach	Village	Suffolk	9.40		73.97%		Yes
1021	Odessa	Village	Schuyler	6.45		64.61%		No
1022	Ogden	Town	Monroe	5.95		67.30%		No
1023	Ogdensburg	City	St. Lawrence	17.54		14.47%		Yes
1024	Ohio	Town	Herkimer	3.76		90.38%		No
1025	Old Brookville	Village	Nassau	2.53		17.74%		No
1026	Old Field	Village	Suffolk	2.37		26.02%		No
1027	Old Westbury	Village	Nassau	4.47		51.70%		No
1028	Olean	City	Cattaraugus	14.24		20.17%		Yes
1029	Olean	Town	Cattaraugus	4.19		69.57%		No
1030	Olive	Town	Ulster	3.27		76.51%		No
1031	Oneida	City	Madison	7.66		34.70%		Yes
1032	Oneida	County	Oneida	7.02		10.03%		No
1033	Oneida Castle	Village	Oneida	0.75		39.76%		No
1034	Oneonta	City	Otsego	10.18		74.76%		Yes
1035	Oneonta	Town	Otsego	2.33		127.73%		No
1036	Onondaga	County	Onondaga	6.94		10.75%		No
1037	Onondaga	Town	Onondaga	5.67		118.71%		No
1038	Ontario	County	Ontario	6.26		39.13%		No
1039	Ontario	Town	Wayne	3.93		92.76%		No
1040	Oppenheim	Town	Fulton	7.47		201.39%		Yes
1041	Orange	County	Orange	3.90		16.14%		No
1042	Orange	Town	Schuyler	8.04		77.79%		Yes
1043	Orangetown	Town	Rockland	6.57		57.87%		No
1044	Orangeville	Town	Wyoming	2.87		137.27%		No
1045	Orchard Park	Town	Erie	4.85		128.98%		No
1046	Orchard Park	Village	Erie	2.15		218.29%		No
1047	Oriskany	Village	Oneida	9.24		33.81%		Yes
1048	Oriskany Falls	Village	Oneida	8.11		75.79%		Yes
1049	Orleans	County	Orleans	9.89		19.15%		Yes
1050	Orleans	Town	Jefferson	0.28		116.70%		No
1051	Orwell	Town	Oswego	7.07		66.95%		No
1052	Osceola	Town	Lewis	8.98		68.40%		Yes
1053	Ossian	Town	Livingston	10.32		90.48%		Yes
1054	Ossining	Town	Westchester	2.40		48.07%		No
1055	Ossining	Village	Westchester	11.16		29.44%		Yes
1056	Oswegatchie	Town	St. Lawrence	2.70		88.65%		No
1057	Oswego	City	Oswego	13.84		27.82%		Yes
1058	Oswego	County	Oswego	8.65		26.41%		Yes
1059	Oswego	Town	Oswego	3.54		30.33%		No
1060	Otego	Town	Otsego	4.73		135.35%		No
1061	Otego	Village	Otsego	3.59		18.19%		No
1062	Otisco	Town	Onondaga	6.76		104.35%		No
1063	Otisville	Village	Orange	7.33		95.43%		No
1064	Otsego	County	Otsego	2.87		19.54%		No
1065	Otsego	Town	Otsego	0.45		114.45%		No
1066	Otselic	Town	Chenango	5.58			2016, 2017	No
1067	Otto	Town	Cattaraugus	11.87		84.07%		Yes
1068	Ovid	Town	Seneca	6.17		95.98%		No
1069	Ovid	Village	Seneca	7.97		87.38%		Yes
1070	Owasco	Town	Cayuga	3.23		68.96%		No
1071	Owego	Town	Tioga	2.90			2017	No
1072	Owego	Village	Tioga	14.72			2017	No
1073	Oxford	Town	Chenango	4.34			2017	No
1074	Oxford	Village	Chenango	15.51		98.23%		Yes
1075	Oyster Bay	Town	Nassau	4.04		-15.72%		Yes
1076	Oyster Bay Cove	Village	Nassau	3.80		63.51%		No
1077	Painted Post	Village	Steuben	12.42		56.19%		Yes
1078	Palatine	Town	Montgomery	2.53		294.74%		No
1079	Palatine Bridge	Village	Montgomery	3.48		90.45%		No
1080	Palermo	Town	Oswego	9.53			2016, 2017	No
1081	Palmyra	Town	Wayne	5.47		66.84%		No
1082	Palmyra	Village	Wayne	12.09		23.19%		Yes
1083	Pamela	Town	Jefferson	1.19		512.45%		No
1084	Panama	Village	Chautauqua	1.91			2017	No
1085	Paris	Town	Oneida	5.69		62.83%		No
1086	Parish	Town	Oswego	6.90		29.68%		No
1087	Parish	Village	Oswego	3.96		135.08%		No
1088	Parishville	Town	St. Lawrence	4.44		55.45%		No
1089	Parma	Town	Monroe	2.85		37.94%		No
1090	Patchogue	Village	Suffolk	7.33		38.95%		No
1091	Patterson	Town	Putnam	7.47		33.79%		Yes
1092	Pavilion	Town	Genesee	1.31		246.32%		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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
1093	Pawling	Town	Dutchess	3.56		33.00%		No
1094	Pawling	Village	Dutchess	6.43		37.82%		No
1095	Peekskill	City	Westchester	9.54		25.68%		Yes
1096	Pelham	Town	Westchester	0.55		15.18%		No
1097	Pelham	Village	Westchester	8.32		15.12%		Yes
1098	Pelham Manor	Village	Westchester	7.51		17.36%		Yes
1099	Pembroke	Town	Genesee	0.75		216.39%		No
1100	Pendleton	Town	Niagara	2.51		264.18%		No
1101	Penfield	Town	Monroe	3.64		70.95%		No
1102	Penn Yan	Village	Yates	15.22		31.00%		Yes
1103	Perinton	Town	Monroe	3.36		79.97%		No
1104	Perry	Town	Wyoming	4.95		126.81%		No
1105	Perry	Village	Wyoming	15.71		76.37%		Yes
1106	Perrysburg	Town	Cattaraugus	7.49		136.26%		Yes
1107	Persia	Town	Cattaraugus	3.90		44.82%		No
1108	Perth	Town	Fulton	3.37		62.72%		No
1109	Peru	Town	Clinton	5.53		48.27%		No
1110	Petersburgh	Town	Rensselaer	5.34		33.77%		No
1111	Pharsalia	Town	Chenango	1.83			2015, 2016, 2017	No
1112	Phelps	Town	Ontario	2.97		77.18%		No
1113	Phelps	Village	Ontario	5.52		141.43%		No
1114	Philadelphia	Town	Jefferson	6.28		79.14%		No
1115	Philadelphia	Village	Jefferson	5.30		136.33%		No
1116	Philipstown	Town	Putnam	2.93		19.89%		No
1117	Philmont	Village	Columbia	7.17		96.40%		No
1118	Phoenix	Village	Oswego	11.82		37.51%		Yes
1119	Piercefield	Town	St. Lawrence	2.64		35.00%		No
1120	Piermont	Village	Rockland	7.40			2017	No
1121	Pierrepont	Town	St. Lawrence	5.24		22.04%		No
1122	Pike	Town	Wyoming	9.84		126.05%		Yes
1123	Pinckney	Town	Lewis	9.18		56.60%		Yes
1124	Pine Plains	Town	Dutchess	3.67		76.28%		No
1125	Pitcairn	Town	St. Lawrence	4.58		92.60%		No
1126	Pitcher	Town	Chenango	6.88		32.77%		No
1127	Pittsfield	Town	Otsego	5.55		133.64%		No
1128	Pittsford	Town	Monroe	3.40		138.00%		No
1129	Pittsford	Village	Monroe	2.83		48.65%		No
1130	Pittstown	Town	Rensselaer	6.21		90.87%		No
1131	Plainfield	Town	Otsego	5.71			2013, 2014	No
1132	Plandome	Village	Nassau	3.59		32.06%		No
1133	Plandome Heights	Village	Nassau	1.28		93.10%		No
1134	Plandome Manor	Village	Nassau	1.57		71.57%		No
1135	Plattekill	Town	Ulster	4.13		63.32%		No
1136	Plattsburgh	City	Clinton	10.99		10.58%		Yes
1137	Plattsburgh	Town	Clinton	3.27		45.39%		No
1138	Pleasant Valley	Town	Dutchess	2.73		65.35%		No
1139	Pleasantville	Village	Westchester	8.10		27.86%		Yes
1140	Plymouth	Town	Chenango	7.18		111.85%		No
1141	Poestenkill	Town	Rensselaer	3.87		56.64%		No
1142	Poland	Town	Chautauqua	5.91		47.75%		No
1143	Poland	Village	Herkimer	4.50		92.81%		No
1144	Pomfret	Town	Chautauqua	1.88		38.28%		No
1145	Pomona	Village	Rockland	3.33		7.90%		No
1146	Pompey	Town	Onondaga	3.86		42.95%		No
1147	Poquott	Village	Suffolk	1.38		23.42%		No
1148	Port Byron	Village	Cayuga	8.46		101.86%		Yes
1149	Port Chester	Village	Westchester	9.15		19.66%		Yes
1150	Port Dickinson	Village	Broome	5.92		17.16%		No
1151	Port Jefferson	Village	Suffolk	2.31		14.79%		No
1152	Port Jervis	City	Orange	12.62		11.64%		Yes
1153	Port Leyden	Village	Lewis	12.09			2017	No
1154	Port Washington North	Village	Nassau	1.82		65.37%		No
1155	Portage	Town	Livingston	13.40		52.58%		Yes
1156	Porter	Town	Niagara	2.30		67.31%		No
1157	Portland	Town	Chautauqua	3.72		94.72%		No
1158	Portville	Town	Cattaraugus	4.56		94.90%		No
1159	Portville	Village	Cattaraugus	9.19		55.61%		Yes
1160	Potsdam	Town	St. Lawrence	2.93		52.65%		No
1161	Potsdam	Village	St. Lawrence	15.55		12.19%		Yes
1162	Potter	Town	Yates	10.53		64.90%		Yes
1163	Poughkeepsie	City	Dutchess		2016, 2017	-26.55%		No
1164	Poughkeepsie	Town	Dutchess	7.87		2.35%		Yes
1165	Pound Ridge	Town	Westchester	2.66		56.83%		No
1166	Prattsburgh	Town	Steuben	8.21		89.43%		Yes
1167	Prattsville	Town	Greene	8.63		78.51%		Yes
1168	Preble	Town	Cortland	1.27		234.89%		No
1169	Preston	Town	Chenango	6.07		141.99%		No
1170	Princetown	Town	Schenectady	2.14		81.25%		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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
1171	Providence	Town	Saratoga	4.13		132.23%		No
1172	Pulaski	Village	Oswego	5.73			2017	No
1173	Pulteney	Town	Steuben	3.96		31.59%		No
1174	Putnam	County	Putnam	3.03		29.18%		No
1175	Putnam	Town	Washington	3.35			2017	No
1176	Putnam Valley	Town	Putnam	6.51		22.61%		No
1177	Queensbury	Town	Warren	2.25		76.34%		No
1178	Quogue	Village	Suffolk	2.07		48.93%		No
1179	Ramapo	Town	Rockland	7.27			2015, 2016, 2017	No
1180	Randolph	Town	Cattaraugus	9.60		132.94%		Yes
1181	Rathbone	Town	Steuben	8.03		57.88%		Yes
1182	Ravena	Village	Albany	4.85		53.04%		No
1183	Reading	Town	Schuyler	3.88		80.23%		No
1184	Red Creek	Village	Wayne	11.42		123.58%		Yes
1185	Red Hook	Town	Dutchess	2.46		40.49%		No
1186	Red Hook	Village	Dutchess	6.04		11.07%		No
1187	Red House	Town	Cattaraugus	0.76		277.14%		No
1188	Redfield	Town	Oswego	8.00		68.65%		Yes
1189	Remsen	Town	Oneida	1.95		75.70%		No
1190	Remsen	Village	Oneida	3.37			2016, 2017	No
1191	Rensselaer	City	Rensselaer	15.13			2017	No
1192	Rensselaer	County	Rensselaer	6.75		10.93%		No
1193	Rensselaer Falls	Village	St. Lawrence	4.00		136.08%		No
1194	Rensselaerville	Town	Albany	5.68		123.63%		No
1195	Rhinebeck	Town	Dutchess	1.72		43.89%		No
1196	Rhinebeck	Village	Dutchess	3.98		29.07%		No
1197	Richburg	Village	Allegany	10.38		126.33%		Yes
1198	Richfield	Town	Otsego	4.10		93.26%		No
1199	Richfield Springs	Village	Otsego	10.33		151.06%		Yes
1200	Richford	Town	Tioga	9.10		50.55%		Yes
1201	Richland	Town	Oswego	7.10		66.62%		No
1202	Richmond	Town	Ontario	2.27		40.38%		No
1203	Richmondville	Town	Schoharie	6.50		85.87%		No
1204	Richmondville	Village	Schoharie	5.78		92.30%		No
1205	Richville	Village	St. Lawrence	4.06		27.25%		No
1206	Ridgeway	Town	Orleans	6.18		5.68%		No
1207	Riga	Town	Monroe	2.10		482.87%		No
1208	Ripley	Town	Chautauqua	8.65		64.16%		Yes
1209	Riverhead	Town	Suffolk	9.50		6.76%		Yes
1210	Riverside	Village	Steuben		2013, 2014, 2015, 2016, 2017	983.74%		No
1211	Rochester	City	Monroe	8.53		22.98%		Yes
1212	Rochester	Town	Ulster	2.46		17.99%		No
1213	Rockland	County	Rockland	4.05		5.53%		No
1214	Rockland	Town	Sullivan	7.32		67.37%		No
1215	Rockville Centre	Village	Nassau	6.65		15.53%		No
1216	Rodman	Town	Jefferson	2.30		76.62%		No
1217	Rome	City	Oneida	13.93		25.67%		Yes
1218	Romulus	Town	Seneca	5.74		84.37%		No
1219	Root	Town	Montgomery	3.15		230.59%		No
1220	Rose	Town	Wayne	7.92		153.86%		Yes
1221	Roseboom	Town	Otsego	4.70		46.36%		No
1222	Rosendale	Town	Ulster	6.43		13.85%		No
1223	Roslyn	Village	Nassau	7.29		17.76%		No
1224	Roslyn Estates	Village	Nassau	2.53		48.46%		No
1225	Roslyn Harbor	Village	Nassau	1.70		51.96%		No
1226	Rossie	Town	St. Lawrence	5.88		33.20%		No
1227	Rotterdam	Town	Schenectady	5.22		46.38%		No
1228	Round Lake	Village	Saratoga	4.92		32.49%		No
1229	Rouses Point	Village	Clinton	4.44		114.14%		No
1230	Roxbury	Town	Delaware	6.69		52.95%		No
1231	Royalton	Town	Niagara	7.79		75.83%		Yes
1232	Rush	Town	Monroe	4.54		54.99%		No
1233	Rushford	Town	Allegany	6.43		73.92%		No
1234	Rushville	Village	Ontario	6.81		162.49%		No
1235	Russell	Town	St. Lawrence	11.35		43.93%		Yes
1236	Russell Gardens	Village	Nassau	4.62		56.05%		No
1237	Russia	Town	Herkimer	3.40		195.42%		No
1238	Rutland	Town	Jefferson	3.20		48.97%		No
1239	Rye	City	Westchester	2.88		36.89%		No
1240	Rye	Town	Westchester	0.04		126.16%		No
1241	Rye Brook	Village	Westchester	5.49		36.90%		No
1242	Sackets Harbor	Village	Jefferson	2.81		37.87%		No
1243	Saddle Rock	Village	Nassau	2.30		56.29%		No
1244	Sag Harbor	Village	Suffolk	2.93		45.40%		No
1245	Sagaponack	Village	Suffolk	0.07		221.72%		No
1246	Salamanca	City	Cattaraugus	10.72			2017	No
1247	Salamanca	Town	Cattaraugus	6.30		71.37%		No
1248	Salem	Town	Washington	3.66			2017	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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
1249	Salina	Town	Onondaga	7.54		50.71%		Yes
1250	Salisbury	Town	Herkimer	3.21		57.19%		No
1251	Saltaire	Village	Suffolk	5.43		57.15%		No
1252	Sand Lake	Town	Rensselaer	2.51		106.88%		No
1253	Sands Point	Village	Nassau	3.97		23.05%		No
1254	Sandy Creek	Town	Oswego	7.12		27.27%		No
1255	Sandy Creek	Village	Oswego	4.75		57.87%		No
1256	Sanford	Town	Broome	5.05		50.37%		No
1257	Sangerfield	Town	Oneida	3.22		25.58%		No
1258	Santa Clara	Town	Franklin	2.14		251.65%		No
1259	Saranac	Town	Clinton	6.39		80.83%		No
1260	Saranac Lake	Village	Franklin	11.86		66.92%		Yes
1261	Saratoga	County	Saratoga	2.77		9.72%		No
1262	Saratoga	Town	Saratoga	1.77		90.38%		No
1263	Saratoga Springs	City	Saratoga	4.79		37.79%		No
1264	Sardinia	Town	Erie	0.10		224.61%		No
1265	Saugerties	Town	Ulster	6.47		2.15%		Yes
1266	Saugerties	Village	Ulster	6.43			2016, 2017	No
1267	Savannah	Town	Wayne	6.97		222.72%		No
1268	Savona	Village	Steuben	8.12		19.40%		Yes
1269	Scarsdale^	Town	Westchester				2013, 2014, 2015, 2016, 2017	No
1270	Scarsdale	Village	Westchester	4.28		25.19%		No
1271	Schaghticoke	Town	Rensselaer	4.51		60.28%		No
1272	Schaghticoke	Village	Rensselaer	3.83		89.43%		No
1273	Schenectady	City	Schenectady	15.78		19.03%		Yes
1274	Schenectady	County	Schenectady	7.56		17.46%		Yes
1275	Schodack	Town	Rensselaer	5.43		70.50%		No
1276	Schoharie	County	Schoharie	9.02		20.84%		Yes
1277	Schoharie	Town	Schoharie	3.95		45.04%		No
1278	Schoharie	Village	Schoharie	4.80		103.94%		No
1279	Schroepfel	Town	Oswego	5.35			2017	No
1280	Schroon	Town	Essex	3.85		43.85%		No
1281	Schuyler	County	Schuyler	8.25		14.45%		Yes
1282	Schuyler	Town	Herkimer	4.62		197.57%		No
1283	Schuyler Falls	Town	Clinton	2.70		346.07%		No
1284	Schuylerville	Village	Saratoga	6.54		57.41%		No
1285	Scio	Town	Allegany	9.22			2017	No
1286	Scipio	Town	Cayuga	1.85		142.70%		No
1287	Scotia	Village	Schenectady	11.40		23.29%		Yes
1288	Scott	Town	Cortland	3.68		96.05%		No
1289	Scottsville	Village	Monroe	5.37		76.17%		No
1290	Scriba	Town	Oswego	2.75		118.36%		No
1291	Sea Cliff	Village	Nassau	4.41		36.72%		No
1292	Sempronius	Town	Cayuga	3.22		31.59%		No
1293	Seneca	County	Seneca	5.08		44.13%		No
1294	Seneca	Town	Ontario	0.06			2016, 2017	No
1295	Seneca Falls	Town	Seneca	5.26		101.19%		No
1296	Sennett	Town	Cayuga	1.84		151.92%		No
1297	Seward	Town	Schoharie	5.33		252.97%		No
1298	Shandaken	Town	Ulster	5.20			2017	No
1299	Sharon	Town	Schoharie	5.54		274.94%		No
1300	Sharon Springs	Village	Schoharie		2013	45.36%		No
1301	Shawangunk	Town	Ulster	4.63		28.57%		No
1302	Shelby	Town	Orleans	6.59			2017	No
1303	Sheldon	Town	Wyoming	2.77		115.18%		No
1304	Shelter Island	Town	Suffolk	2.47		31.98%		No
1305	Sherburne	Town	Chenango	7.15		83.19%		No
1306	Sherburne	Village	Chenango	6.27		77.08%		No
1307	Sheridan	Town	Chautauqua	3.10			2017	No
1308	Sherman	Town	Chautauqua	5.65		39.31%		No
1309	Sherman	Village	Chautauqua	10.76			2013	No
1310	Sherrill	City	Oneida	5.27		47.94%		No
1311	Shoreham	Village	Suffolk	5.70		51.10%		No
1312	Shortsville	Village	Ontario	7.88		115.62%		Yes
1313	Sidney	Town	Delaware	4.42		73.38%		No
1314	Sidney	Village	Delaware	13.81		43.40%		Yes
1315	Silver Creek	Village	Chautauqua	15.18		34.66%		Yes
1316	Silver Springs	Village	Wyoming	8.67		79.75%		Yes
1317	Sinclairville	Village	Chautauqua	9.20		38.60%		Yes
1318	Skaneateles	Town	Onondaga	2.61		96.41%		No
1319	Skaneateles	Village	Onondaga	3.60		29.28%		No
1320	Sleepy Hollow	Village	Westchester	10.69		18.34%		Yes
1321	Sloan	Village	Erie	10.70		40.06%		Yes
1322	Sloatsburg	Village	Rockland	5.24		37.33%		No
1323	Smithfield	Town	Madison	6.63		32.03%		No
1324	Smithtown	Town	Suffolk	3.96		42.06%		No
1325	Smithville	Town	Chenango	6.06		129.36%		No
1326	Smyrna	Town	Chenango	5.67		214.85%		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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
1327	Smyrna	Village	Chenango	4.86		258.24%		No
1328	Sodus	Town	Wayne	4.15			2017	No
1329	Sodus	Village	Wayne	10.35		103.83%		Yes
1330	Sodus Point	Village	Wayne	4.66		90.93%		No
1331	Solon	Town	Cortland	7.99		73.52%		Yes
1332	Solvay	Village	Onondaga	13.02		15.05%		Yes
1333	Somers	Town	Westchester	1.99		63.64%		No
1334	Somerset	Town	Niagara	4.12		155.27%		No
1335	South Blooming Grove	Village	Orange	2.41		56.97%		No
1336	South Bristol	Town	Ontario	1.43		133.42%		No
1337	South Corning	Village	Steuben	6.29		10.74%		No
1338	South Dayton	Village	Cattaraugus	9.81		29.30%		Yes
1339	South Floral Park	Village	Nassau	2.15		48.56%		No
1340	South Glens Falls	Village	Saratoga	4.98		12.74%		No
1341	South Nyack	Village	Rockland	7.86		25.61%		Yes
1342	South Valley	Town	Cattaraugus	2.90		108.75%		No
1343	Southampton	Town	Suffolk	1.19		47.56%		No
1344	Southampton	Village	Suffolk	1.82		21.86%		No
1345	Southeast	Town	Putnam	2.78		34.75%		No
1346	Southold	Town	Suffolk	3.54		30.34%		No
1347	Southport	Town	Chemung	1.97		109.06%		No
1348	Spafford	Town	Onondaga	2.56		69.82%		No
1349	Sparta	Town	Livingston	7.18		85.65%		No
1350	Speculator	Village	Hamilton	5.72		38.74%		No
1351	Spencer	Town	Tioga	5.53		40.61%		No
1352	Spencer	Village	Tioga	2.97		189.38%		No
1353	Spencerport	Village	Monroe	3.53		95.62%		No
1354	Spring Valley	Village	Rockland	18.73			2017	No
1355	Springfield	Town	Otsego	2.21			2017	No
1356	Springport	Town	Cayuga	2.77		177.81%		No
1357	Springville	Village	Erie	7.47		63.29%		Yes
1358	Springwater	Town	Livingston	9.64		155.63%		Yes
1359	St. Armand	Town	Essex	4.51			2017	No
1360	St. Johnsville	Town	Montgomery	2.42		26.49%		No
1361	St. Johnsville	Village	Montgomery	14.73		64.40%		Yes
1362	St. Lawrence	County	St. Lawrence	9.18		4.61%		Yes
1363	Stafford	Town	Genesee	2.42		103.19%		No
1364	Stamford	Town	Delaware	4.40		55.38%		No
1365	Stamford	Village	Delaware	6.57		93.32%		No
1366	Stanford	Town	Dutchess	1.91		165.97%		No
1367	Stark	Town	Herkimer	5.98		43.03%		No
1368	Starkey	Town	Yates	4.17		229.03%		No
1369	Stephentown	Town	Rensselaer	2.93		28.04%		No
1370	Sterling	Town	Cayuga	3.28		95.83%		No
1371	Steuben	County	Steuben	7.61		55.14%		Yes
1372	Steuben	Town	Oneida	6.43			2017	No
1373	Stewart Manor	Village	Nassau	4.73		40.76%		No
1374	Stillwater	Town	Saratoga	3.07		21.86%		No
1375	Stillwater	Village	Saratoga	3.30		98.23%		No
1376	Stockbridge	Town	Madison	5.94		30.69%		No
1377	Stockholm	Town	St. Lawrence	4.65		44.31%		No
1378	Stockport	Town	Columbia	4.37		68.64%		No
1379	Stockton	Town	Chautauqua	5.88		147.21%		No
1380	Stony Creek	Town	Warren	5.51		85.11%		No
1381	Stony Point	Town	Rockland	8.68		28.93%		Yes
1382	Stratford	Town	Fulton	3.82			2017	No
1383	Stuyvesant	Town	Columbia	2.26		76.94%		No
1384	Suffern	Village	Rockland	9.88		2.54%		Yes
1385	Suffolk	County	Suffolk	2.91		0.33%		Yes
1386	Sullivan	County	Sullivan	7.79		18.17%		Yes
1387	Sullivan	Town	Madison	4.91		68.34%		No
1388	Summer Hill	Town	Cayuga	6.71		41.35%		No
1389	Summit	Town	Schoharie	5.77		32.77%		No
1390	Sweden	Town	Monroe	4.10		65.65%		No
1391	Sylvan Beach	Village	Oneida	3.45		27.05%		No
1392	Syracuse	City	Onondaga	7.64		25.28%		Yes
1393	Taghkanic	Town	Columbia	3.48		81.08%		No
1394	Tannersville	Village	Greene	3.48		19.47%		No
1395	Tarrytown	Village	Westchester	8.17		30.52%		Yes
1396	Taylor	Town	Cortland	9.48			2017	No
1397	Theresa	Town	Jefferson	1.48		27.28%		No
1398	Theresa	Village	Jefferson	4.16		115.11%		No
1399	Thomaston	Village	Nassau	2.59		49.28%		No
1400	Thompson	Town	Sullivan	5.99			2017	No
1401	Throop	Town	Cayuga	2.76		191.06%		No
1402	Thurman	Town	Warren	3.94			2017	No
1403	Thurston	Town	Steuben	8.44		15.39%		Yes
1404	Ticonderoga	Town	Essex	7.67			2017	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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
1405	Tioga	County	Tioga	8.96		30.42%		Yes
1406	Tioga	Town	Tioga	3.48		118.12%		No
1407	Tivoli	Village	Dutchess	3.61		29.76%		No
1408	Tompkins	County	Tompkins	6.46		23.64%		No
1409	Tompkins	Town	Delaware	5.11		102.04%		No
1410	Tonawanda	City	Erie	16.93		16.02%		Yes
1411	Tonawanda	Town	Erie	11.56		32.75%		Yes
1412	Torrey	Town	Yates	3.87		84.44%		No
1413	Trenton	Town	Oneida	1.57		20.59%		No
1414	Triangle	Town	Broome	3.54		190.37%		No
1415	Troupsburg	Town	Steuben	5.74			2016, 2017	No
1416	Troy	City	Rensselaer	11.86		21.21%		Yes
1417	Trumansburg	Village	Tompkins	6.30		43.64%		No
1418	Truxton	Town	Cortland	5.36		136.70%		No
1419	Tuckahoe	Village	Westchester	7.47		7.48%		Yes
1420	Tully	Town	Onondaga	6.52		19.36%		No
1421	Tully	Village	Onondaga	6.35		62.51%		No
1422	Tupper Lake	Town	Franklin	3.93		44.95%		No
1423	Tupper Lake	Village	Franklin		2013, 2014, 2015, 2016, 2017	16.41%		No
1424	Turin	Town	Lewis	9.00		30.55%		Yes
1425	Turin	Village	Lewis	5.01		105.19%		No
1426	Tuscarora	Town	Steuben	5.79		68.47%		No
1427	Tusten	Town	Sullivan	6.73		121.18%		No
1428	Tuxedo	Town	Orange	5.51		19.38%		No
1429	Tuxedo Park	Village	Orange	7.58		17.92%		Yes
1430	Tyre	Town	Seneca	9.93		230.66%		Yes
1431	Tyrone	Town	Schuyler	4.00		50.16%		No
1432	Ulster	County	Ulster	4.42		21.18%		No
1433	Ulster	Town	Ulster	8.87		53.81%		Yes
1434	Ulysses	Town	Tompkins	2.67		79.91%		No
1435	Unadilla	Town	Otsego	3.91		22.61%		No
1436	Unadilla	Village	Otsego	8.06		10.76%		Yes
1437	Union	Town	Broome	3.50		24.11%		No
1438	Union Springs	Village	Cayuga		2017	77.40%		No
1439	Union Vale	Town	Dutchess	3.04		27.44%		No
1440	Unionville	Village	Orange	7.26		33.69%		No
1441	Upper Brookville	Village	Nassau	3.53		47.48%		No
1442	Upper Nyack	Village	Rockland	3.95		48.81%		No
1443	Urbana	Town	Steuben	5.06			2014, 2015, 2016, 2017	No
1444	Utica	City	Oneida	17.81		8.61%		Yes
1445	Valatie	Village	Columbia	3.62		37.24%		No
1446	Valley Falls	Village	Rensselaer	2.03		28.33%		No
1447	Valley Stream	Village	Nassau	6.72		5.08%		No
1448	Van Buren	Town	Onondaga	4.98		71.78%		No
1449	Van Etten	Town	Chemung	7.77		91.48%		Yes
1450	Van Etten	Village	Chemung	3.64		59.30%		No
1451	Varick	Town	Seneca	4.07		141.49%		No
1452	Venice	Town	Cayuga	5.38		25.45%		No
1453	Vernon	Town	Oneida	1.00		61.77%		No
1454	Vernon	Village	Oneida	4.14		28.70%		No
1455	Verona	Town	Oneida	1.80		99.33%		No
1456	Vestal	Town	Broome	5.65		36.09%		No
1457	Veteran	Town	Chemung	2.16		92.39%		No
1458	Victor	Town	Ontario	1.53		52.12%		No
1459	Victor	Village	Ontario	4.31		131.17%		No
1460	Victory	Town	Cayuga	7.22		222.51%		No
1461	Victory	Village	Saratoga		2013, 2014, 2015, 2016, 2017		2017	No
1462	Vienna	Town	Oneida	3.04		56.74%		No
1463	Village of The Branch	Village	Suffolk	1.60		39.27%		No
1464	Villanova	Town	Chautauqua	8.31		84.56%		Yes
1465	Virgil	Town	Cortland	3.51		97.53%		No
1466	Volney	Town	Oswego	7.27		86.74%		No
1467	Voorheesville	Village	Albany	1.21		118.80%		No
1468	Waddington	Town	St. Lawrence	2.23		78.28%		No
1469	Waddington	Village	St. Lawrence	3.23		75.49%		No
1470	Walden	Village	Orange	11.17		6.16%		Yes
1471	Wales	Town	Erie	2.07		322.49%		No
1472	Wallkill	Town	Orange	5.21		43.28%		No
1473	Walton	Town	Delaware	3.51		100.98%		No
1474	Walton	Village	Delaware	9.29		18.08%		Yes
1475	Walworth	Town	Wayne	4.77		60.06%		No
1476	Wampsville	Village	Madison	4.96		95.26%		No
1477	Wappinger	Town	Dutchess	3.17		43.59%		No
1478	Wappingers Falls	Village	Dutchess	8.80		9.44%		Yes
1479	Ward	Town	Allegany	10.74		13.77%		Yes
1480	Warren	County	Warren	3.83		21.85%		No
1481	Warren	Town	Herkimer	6.65		164.50%		No
1482	Warrensburg	Town	Warren	3.72		37.27%		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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
1483	Warsaw	Town	Wyoming	4.88		75.85%		No
1484	Warsaw	Village	Wyoming	13.70		18.70%		Yes
1485	Warwick	Town	Orange	3.18		25.39%		No
1486	Warwick	Village	Orange	5.14		54.95%		No
1487	Washington	County	Washington	6.66		23.20%		No
1488	Washington	Town	Dutchess	1.75		44.89%		No
1489	Washingtonville	Village	Orange	7.42		14.63%		No
1490	Waterford	Town	Saratoga	6.21		33.49%		No
1491	Waterford	Village	Saratoga	4.80		9.93%		No
1492	Waterloo	Town	Seneca	4.29		64.02%		No
1493	Waterloo	Village	Seneca	17.66		29.68%		Yes
1494	Watertown	City	Jefferson	6.93		36.18%		No
1495	Watertown	Town	Jefferson	0.97		112.32%		No
1496	Waterville	Village	Oneida	7.36		66.15%		No
1497	Watervliet	City	Albany	10.55		6.77%		Yes
1498	Watkins Glen	Village	Schuyler	7.87		88.70%		Yes
1499	Watson	Town	Lewis	5.31		60.43%		No
1500	Waverly	Town	Franklin	11.08		29.27%		Yes
1501	Waverly	Village	Tioga	12.14		26.07%		Yes
1502	Wawarsing	Town	Ulster	6.38		37.14%		No
1503	Wayanda	Town	Orange	2.30		150.69%		No
1504	Wayland	Town	Steuben	3.85		54.68%		No
1505	Wayland	Village	Steuben	5.49		32.17%		No
1506	Wayne	County	Wayne	7.86		49.99%		Yes
1507	Wayne	Town	Steuben	2.53		92.36%		No
1508	Webb	Town	Herkimer	2.24		62.18%		No
1509	Webster	Town	Monroe	5.15		20.97%		No
1510	Webster	Village	Monroe	2.01		65.58%		No
1511	Weedsport	Village	Cayuga	5.76		154.15%		No
1512	Wells	Town	Hamilton	4.70		34.55%		No
1513	Wellsburg	Village	Chermung	5.28		100.81%		No
1514	Wellsville	Town	Allegany	6.40		85.40%		No
1515	Wellsville	Village	Allegany	17.74		43.06%		Yes
1516	Wesley Hills	Village	Rockland	1.54		60.95%		No
1517	West Almond	Town	Allegany	5.14		77.95%		No
1518	West Bloomfield	Town	Ontario	3.51		117.79%		No
1519	West Carthage	Village	Jefferson	6.34		66.09%		No
1520	West Hampton Dunes	Village	Suffolk	2.62		-2.37%		Yes
1521	West Haverstraw	Village	Rockland	6.70		10.27%		No
1522	West Monroe	Town	Oswego	7.36		111.92%		No
1523	West Seneca	Town	Erie	10.89		24.20%		Yes
1524	West Sparta	Town	Livingston	9.67		66.33%		Yes
1525	West Turin	Town	Lewis	4.81		44.54%		No
1526	West Union	Town	Steuben	8.08		119.35%		Yes
1527	West Winfield	Village	Herkimer	5.84			2013, 2014, 2015, 2016, 2017	No
1528	Westbury	Village	Nassau	3.23		41.26%		No
1529	Westchester	County	Westchester	4.42		9.04%		No
1530	Westerlo	Town	Albany	4.55		58.41%		No
1531	Western	Town	Oneida	3.86		108.61%		No
1532	Westfield	Town	Chautauqua	2.63		114.75%		No
1533	Westfield	Village	Chautauqua	8.38		40.42%		Yes
1534	Westford	Town	Otsego	5.33			2017	No
1535	Westhampton Beach	Village	Suffolk	2.97		42.63%		No
1536	Westmoreland	Town	Oneida	0.14		137.46%		No
1537	Westport	Town	Essex	4.01		98.98%		No
1538	Westville	Town	Franklin	6.36		59.93%		No
1539	Wethersfield	Town	Wyoming	2.74		501.83%		No
1540	Wheatfield	Town	Niagara	2.84		42.40%		No
1541	Wheatland	Town	Monroe	5.51		57.18%		No
1542	Wheeler	Town	Steuben	8.04		154.54%		Yes
1543	White Creek	Town	Washington	4.20		13.54%		No
1544	White Plains	City	Westchester	6.79		22.69%		No
1545	Whitehall	Town	Washington	4.63		59.89%		No
1546	Whitehall	Village	Washington	18.39		41.90%		Yes
1547	Whitesboro	Village	Oneida	8.47		25.88%		Yes
1548	Whitestown	Town	Oneida	3.40		34.70%		No
1549	Whitney Point	Village	Broome	5.56		65.01%		No
1550	Willet	Town	Cortland	4.14		29.62%		No
1551	Williamson	Town	Wayne	4.64		85.37%		No
1552	Williamstown	Town	Oswego	9.52		53.97%		Yes
1553	Williamsville	Village	Erie	4.60		69.56%		No
1554	Willing	Town	Allegany	6.82			2016, 2017	No
1555	Williston Park	Village	Nassau	4.41		26.58%		No
1556	Willsboro	Town	Essex	3.83		27.53%		No
1557	Wilmington	Town	Essex	4.60		23.12%		No
1558	Wilna	Town	Jefferson	3.17		29.64%		No
1559	Wilson	Town	Niagara	3.68		106.54%		No
1560	Wilson	Village	Niagara	7.36		27.99%		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 7.4156)	*Missing Tax Levy Data (used to calculate full value tax rates) <sup>1</sup>	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) <sup>1</sup>	Automatically Fiscally Eligible
1561	Wilton	Town	Saratoga	0.31		149.15%		No
1562	Windham	Town	Greene	2.94		104.86%		No
1563	Windsor	Town	Broome	3.18		70.61%		No
1564	Windsor	Village	Broome	<b>7.97</b>			2017	No
1565	Winfield	Town	Herkimer	3.51		67.84%		No
1566	Wirt	Town	Allegany	<b>11.76</b>		62.38%		Yes
1567	Wolcott	Town	Wayne	3.87		67.43%		No
1568	Wolcott	Village	Wayne		2017	34.84%		No
1569	Woodbury	Town	Orange	7.34		65.51%		No
1570	Woodbury	Village	Orange	3.13		98.26%		No
1571	Woodhull	Town	Steuben	4.51			2017	No
1572	Woodridge	Village	Sullivan	<b>10.91</b>		49.80%		Yes
1573	Woodsburgh	Village	Nassau	2.67		55.23%		No
1574	Woodstock	Town	Ulster	4.49		29.48%		No
1575	Worcester	Town	Otsego	5.45		102.20%		No
1576	Worth	Town	Jefferson	5.50		367.03%		No
1577	Wright	Town	Schoharie	4.14		136.82%		No
1578	Wurtsboro	Village	Sullivan	4.09		23.11%		No
1579	Wyoming	County	Wyoming	<b>9.20</b>		24.62%		Yes
1580	Wyoming	Village	Wyoming	<b>8.25</b>		64.47%		Yes
1581	Yates	County	Yates	6.94		46.46%		No
1582	Yates	Town	Orleans	5.66		<b>0.69%</b>		Yes
1583	Yonkers	City	Westchester	6.72		14.73%		No
1584	York	Town	Livingston	7.40		22.50%		No
1585	Yorkshire	Town	Cattaraugus	4.87		99.39%		No
1586	Yorktown	Town	Westchester	6.10		36.77%		No
1587	Yorkville	Village	Oneida	<b>8.49</b>		24.68%		Yes
1588	Youngstown	Village	Niagara	6.36		22.35%		No

<sup>1</sup>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.