

## 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
4	Addison	Village	Steuben		2013, 2014, 2015, 2016, 2017	25.46%		No
21	Alfred	Town	Allegany	5.72			2017	No
22	Alfred	Village	Allegany	16.89			2017	No
29	Almond	Village	Allegany	7.82			2017	No
34	Ames	Village	Montgomery		2014, 2015, 2016, 2017	164.57%		No
83	Bainbridge	Village	Chenango	7.13			2017	No
84	Baldwin	Town	Chemung	4.12			2013, 2014, 2015, 2016, 2017	No
87	Ballston Spa	Village	Saratoga	3.69			2015, 2016, 2017	No
98	Baxter Estates	Village	Nassau		2013	56.68%		No
102	Beekman	Town	Dutchess	1.79			2017	No
110	Bemus Point	Village	Chautauqua	1.83			2016, 2017	No
111	Bennington	Town	Wyoming	4.53			2017	No
133	Bloomington	Village	Sullivan	3.79			2017	No
138	Boonville	Town	Oneida	1.06			2017	No
141	Bovina	Town	Delaware	4.51			2017	No
143	Bradford	Town	Steuben	10.02			2017	No
146	Brasher	Town	St. Lawrence	5.90			2017	No
149	Bridgewater	Town	Oneida	8.64			2017	No
169	Buchanan	Village	Westchester	5.70			2017	No
186	Cambridge	Village	Washington	8.09			2013	No
200	Canastota	Village	Madison	9.58			2017	No
207	Canton	Village	St. Lawrence	10.31			2017	No
215	Carroll	Town	Chautauqua	9.46			2016, 2017	No
225	Cato	Town	Cayuga	4.65			2017	No
253	Chaumont	Village	Jefferson		2013, 2014, 2015, 2016, 2017	10.18%		No
269	Chesterfield	Town	Essex	5.42			2017	No
299	Cobleskill	Village	Schoharie	9.29			2017	No
338	Cortland	County	Cortland	14.40			2017	No
351	Crown Point	Town	Essex	6.40			2017	No
353	Cuba	Village	Allegany	14.61			2017	No
362	Davenport	Town	Delaware	4.47			2013, 2014, 2015, 2016, 2017	No
369	Decatur	Town	Otsego	8.36			2017	No
390	Dix	Town	Schuyler	4.41			2017	No
394	Dresden	Town	Washington	2.52			2013, 2014, 2015, 2016, 2017	No
415	East Otto	Town	Cattaraugus	7.12			2015, 2016, 2017	No
416	East Rochester^	Town	Monroe				2013, 2014, 2015, 2016, 2017	No
425	Edinburg	Town	Saratoga	0.89			2017	No
426	Edmeston	Town	Otsego	5.73			2015, 2016, 2017	No
443	Elmira	City	Chemung	17.90			2016, 2017	No
446	Elmsford	Village	Westchester	8.96			2017	No
449	Ephratah	Town	Fulton	10.50			2015, 2016, 2017	No
460	Exeter	Town	Otsego	6.26			2013, 2014, 2015, 2016, 2017	No
478	Fishkill	Village	Dutchess	4.33			2017	No
482	Florence	Town	Oneida	4.52			2017	No
498	Frankfort	Town	Herkimer	5.75			2013, 2014, 2015, 2016	No
501	Franklin	Town	Delaware	5.52			2013	No
511	Fremont	Town	Sullivan	3.88			2017	No
529	Geddes	Town	Onondaga	9.28			2017	No
539	German	Town	Chenango	5.25			2017	No
544	Gilbertsville	Village	Otsego	5.91			2017	No
551	Gloversville	City	Fulton	21.46			2017	No
611	Hannibal	Town	Oswego	8.95			2017	No
676	Hume	Town	Allegany	11.68			2017	No
688	Inlet	Town	Hamilton	5.75			2015, 2016, 2017	No
699	Ithaca	Town	Tompkins	6.24			2017	No
732	Knox	Town	Albany	1.22			2016, 2017	No
784	Lisbon	Town	St. Lawrence	3.77			2017	No
813	Lyndon	Town	Cattaraugus	5.74			2016, 2017	No
815	Lyons	Town	Wayne	6.62			2017	No
843	Marathon	Village	Cortland		2013, 2014, 2015, 2016, 2017	56.06%		No
862	Mayfield	Town	Fulton	0.46			2013, 2014, 2015, 2016	No
874	Mexico	Town	Oswego	9.25			2017	No
883	Middletown	Town	Delaware	3.75			2017	No

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884	Middleville	Village	Herkimer	6.62			2017	No
886	Milford	Town	Otsego	2.15			2017	No
891	Millport	Village	Chemung		2013		2013	No
893	Milton	Town	Saratoga	0.94			2017	No
902	Mohawk	Village	Herkimer		2013, 2014, 2015, 2016, 2017	76.31%		No
905	Monroe	Town	Orange	2.72			2017	No
907	Montague	Town	Lewis	5.02			2016, 2017	No
920	Morehouse	Town	Hamilton	5.02			2013, 2014, 2015, 2016, 2017	No
928	Mount Kisco^	Town	Westchester				2013, 2014, 2015, 2016, 2017	No
933	Mount Vernon	City	Westchester	13.15			2016, 2017	No
959	New Hudson	Town	Allegany	14.58			2016, 2017	No
1066	Otselic	Town	Chenango	5.58			2016, 2017	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
1080	Palermo	Town	Oswego	9.53			2016, 2017	No
1084	Panama	Village	Chautauqua	1.91			2017	No
1111	Pharsalia	Town	Chenango	1.83			2015, 2016, 2017	No
1120	Piermont	Village	Rockland	7.40			2017	No
1131	Plainfield	Town	Otsego	5.71			2013, 2014	No
1153	Port Leyden	Village	Lewis	12.09			2017	No
1163	Poughkeepsie	City	Dutchess		2016, 2017	-26.55%		No
1172	Pulaski	Village	Oswego	5.73			2017	No
1175	Putnam	Town	Washington	3.35			2017	No
1179	Ramapo	Town	Rockland	7.27			2015, 2016, 2017	No
1190	Remsen	Village	Oneida	3.37			2016, 2017	No
1191	Rensselaer	City	Rensselaer	15.13			2017	No
1210	Riverside	Village	Steuben		2013, 2014, 2015, 2016, 2017	983.74%		No
1246	Salamanca	City	Cattaraugus	10.72			2017	No
1248	Salem	Town	Washington	3.66			2017	No
1266	Saugerties	Village	Ulster	6.43			2016, 2017	No
1269	Scarsdale^	Town	Westchester				2013, 2014, 2015, 2016, 2017	No
1279	Schroepfel	Town	Oswego	5.35			2017	No
1285	Scio	Town	Allegany	9.22			2017	No
1294	Seneca	Town	Ontario	0.06			2016, 2017	No
1298	Shandaken	Town	Ulster	5.20			2017	No
1300	Sharon Springs	Village	Schoharie		2013	45.36%		No
1302	Shelby	Town	Orleans	6.59			2017	No
1307	Sheridan	Town	Chautauqua	3.10			2017	No
1309	Sherman	Village	Chautauqua	10.76			2013	No
1328	Sodus	Town	Wayne	4.15			2017	No
1354	Spring Valley	Village	Rockland	18.73			2017	No
1355	Springfield	Town	Otsego	2.21			2017	No
1359	St. Armand	Town	Essex	4.51			2017	No
1372	Steuben	Town	Oneida	6.43			2017	No
1382	Stratford	Town	Fulton	3.82			2017	No
1396	Taylor	Town	Cortland	9.48			2017	No
1400	Thompson	Town	Sullivan	5.99			2017	No
1402	Thurman	Town	Warren	3.94			2017	No
1404	Ticonderoga	Town	Essex	7.67			2017	No
1415	Troupsburg	Town	Steuben	5.74			2016, 2017	No
1423	Tupper Lake	Village	Franklin		2013, 2014, 2015, 2016, 2017	16.41%		No
1438	Union Springs	Village	Cayuga		2017	77.40%		No
1443	Urbana	Town	Steuben	5.06			2014, 2015, 2016, 2017	No
1461	Victory	Village	Saratoga		2013, 2014, 2015, 2016, 2017		2017	No
1527	West Winfield	Village	Herkimer	5.84			2013, 2014, 2015, 2016, 2017	No
1534	Westford	Town	Otsego	5.33			2017	No
1554	Willing	Town	Allegany	6.82			2016, 2017	No
1564	Windsor	Village	Broome	7.97			2017	No
1568	Wolcott	Village	Wayne		2017	34.84%		No
1571	Woodhull	Town	Steuben	4.51			2017	No

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^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.