Financial Restructuring Board for Local Governments

RESOLUTION No. 2019-10

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 2013 through 2017 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 2018-07 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This resolution shall take effect immediately and remain in effect until modified, replaced, or repealed by resolution of the Board.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. 2019-10

Dated: 6 - 26 - 19

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

Sorte	d by Name		r iscai Liigibii	ity for Financial Restructuring	board dervices and Assiste	ince based on otatuto	Ty Ontenia	
#	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) 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	2.26	value tax rates)	58.92%	balance percentage,	No
2	Adams	Village	Jefferson	7.08		179.40%		No
3	Addison	Town	Steuben	4.54	2012 2014 2015 2016 2017	93.77%		No
<u>4</u> 5	Addison Afton	Village Town	Steuben Chenango	3.24	2013, 2014, 2015, 2016, 2017	25.46% 58.03%		No 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 Albany	Town	Genesee Albany	2.43 12.63		110.88% 7.52%		No Yes
11	Albany	County	Albany	3.84		9.80%		No 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 16	Alden Alden	Town Village	Erie Erie	4.29 5.90		111.48% 112.06%		No 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%	2047	Yes
21	Alfred Alfred	Town Village	Allegany Allegany	5.72 16.89			2017 2017	No No
23	Allegany	County	Allegany	15.86		35.78%	2017	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 15.69		16.45%		Yes
27 28	Alma Almond	Town Town	Allegany Allegany	8.36		29.55% 76.98%		Yes Yes
29	Almond	Village	Allegany	7.82		70.5070	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 2.54		46.18% 57.27%		Yes No
34	Amenia Ames	Town	Dutchess Montgomery	2.54	2014, 2015, 2016, 2017	164.57%		No
35	Amherst	Town	Erie	8.27	2011, 2013, 2010, 2017	22.44%		Yes
36	Amity	Town	Allegany	7.36		50.78%		No
37	Amityville	Village	Suffolk	10.50		1.96%		Yes
38	Amsterdam Amsterdam	City	Montgomery Montgomery	11.35 1.71		-6.46% 43.29%		Yes 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 Angelica	Town Village	Allegany Allegany	4.38 13.21		304.10% 63.76%		No 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
<u>49</u> 50	Antwerp	Village	Jefferson	7.07 4.94		78.12%		No No
51	Arcade Arcade	Town Village	Wyoming Wyoming	13.76		128.99% 9.67%		No Yes
52	Arcadia	Town	Wayne	4.79		76.83%		No
53	Ardsley	Village	Westchester	9.90		16.84%		Yes
54	Argyle	Town	Washington	5.44		77.11%		No No
55 56	Argyle Arietta	Village Town	Washington Hamilton	2.24 3.03		112.00% 139.32%		No 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 Ashland	Town	Cattaraugus Chemung	3.23 4.29		247.88% 75.25%		No No
62	Ashland	Town	Greene	4.29		217.01%		No No
63	Athens	Town	Greene	1.70		248.56%		No
64	Athens	Village	Greene	6.70	<u> </u>	43.35%		No
65	Attica	Village	Nassau	3.20		27.66%		No No
66	Attica Attica	Town Village	Wyoming Wyoming	4.36 12.19		29.39% 59.81%		No Yes
68	Auburn	City	Cayuga	12.19		16.78%		Yes
69	Augusta	Town	Oneida	6.09		132.21%		No
70	Aurelius	Town	Cayuga	2.09	<u> </u>	50.00%		No
71	Aurora	Town	Erie	3.64		113.98%		No
72 73	Aurora Ausable	Village Town	Cayuga Clinton	2.16 9.52		179.17% 26.56%		No Yes
74	Austerlitz	Town	Columbia	1.79		135.65%		No No
75	Ava	Town	Oneida	1.49		92.15%		No
76	Avoca	Town	Steuben	7.21		62.26%		No
77 78	Avoca Avon	Village Town	Steuben	12.35 3.20		27.73% 76.02%		Yes No
/8	AVUII	IUWII	Livingston	3.20		/0.02%		_ INU

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

Sorte	d by Name		FISCAI EIIGIDII	ity for Financial Restructuring E	soard Services and Assist	ance Based on Statuto	ry Criteria	
				*Average Full Value Property Tax Rates	*Missing Tax Levy Data (used to calculate full	*Average Fund Balance Percentages	*Missing Annual Financial Reports (used to calculate fund	
# 79	Name of Municipality Avon	Class Village	County Livingston	(eligible if above 7.4156) 6.09	value tax rates)	(eligible if below 5%) 53.90%	balance percentage) ¹	Eligible 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 84	Bainbridge Baldwin	Village Town	Chenango Chemung	7.13 4.12			2017 2013, 2014, 2015, 2016, 2017	No No
85	Baldwinsville	Village	Onondaga	7.18		20.17%	2013, 2014, 2013, 2010, 2017	No
86	Ballston	Town	Saratoga	1.33		66.13%		No
87	Ballston Spa	Village	Saratoga	3.69			2015, 2016, 2017	No
88 89	Bangor Barker	Town	Franklin Broome	7.96 2.29		72.61% 517.08%		Yes 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 Batavia	Town	Tioga Genesee	2.03 9.45		81.74% 42.34%		No 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 Bayville	Village Village	Nassau Nassau	4.41	2013	56.68% 22.69%		No 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 Belle Terre	Town Village	Allegany Suffolk	13.91 3.31		52.30% 47.35%		Yes No
106		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%	2045 2047	Yes
110	Bemus Point Bennington	Village Town	Chautauqua Wyoming	1.83 4.53			2016, 2017 2017	No No
112	Benson	Town	Hamilton	3.27		98.74%	2017	No
113	Benton	Town	Yates	5.97		50.54%		No
114		Town	Genesee	3.93		93.19%		No
115 116	Bergen Berkshire	Village Town	Genesee	5.77 6.46		64.75% 95.19%		No No
117		Town	Tioga 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		Town	Sullivan	6.41		39.23%		No
121	Bethlehem Big Flats	Town	Albany Chemung	3.66 2.75		33.73% 128.05%		No 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
126 127	Black Brook Black River	Town Village	Clinton Jefferson	8.47 5.44		54.39% 44.71%		Yes No
	Blasdell	Village	Erie	11.21		80.21%		Yes
129		Town	Fulton	3.40		91.87%		No
130		Town	Schoharie	7.49		28.98%		Yes
131		Village	Ontario	3.02		101.32%		No
132	•	Town Village	Orange Sullivan	6.34 3.79		67.75%	2017	No No
134		Town	Allegany	9.47		94.59%	2017	Yes
135	Bolivar	Village	Allegany	16.07		71.29%		Yes
	Bolton	Town	Warren	0.53		76.31%		No
137	•	Town	Franklin Oneida	4.84 1.06		14.85%	2017	No No
139		Village	Oneida	7.06		31.59%	2017	No
140		Town	Erie	4.93		125.84%		No
141	Bovina	Town	Delaware	4.51			2017	No
142	•	Town	Oswego	9.35		58.20%	2017	Yes
143	Bradford Brandon	Town	Steuben Franklin	10.02 7.73		37.78%	2017	No Yes
145		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		Village	Westchester	5.73 8.64		13.70%	2017	No No
149 150		Town Town	Oneida Monroe	8.64 6.82		42.35%	2017	No No
151	•	Town	Franklin	2.61		86.57%		No
152		Village	Suffolk	3.14		15.00%		No
153		Town	Ontario	4.02		58.33%		No No
154 155		Town Village	Fulton Fulton	0.82 3.57		109.61% 199.40%		No No
	Brockport	Village	Monroe	11.87		57.24%		Yes
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Fiscal Eligibility for Financial Restructuring Board Services and Assistance Based on Statutory Criteria

# Name of Municipality	*Missing Annual Financial Reports (used to calculate fund Automatically Fiscally
157 Brocton Village Chautauqua 6.28 315.01%	No No No No No No No No
158 Bronxville	No No No No No No No No
150 Brookhaven Town Suffolk 3.31 43.02% 1618 Broome County Broome 7.42 4.79% 163 Broome Town Schoharle 6.82 62.35% 164 Brownville Town Jefferson 1.45 50.86% 165 Brownville Village Jefferson 1.45 50.86% 165 Brownville Village Jefferson 5.04 33.52% 166 Bruswick Town Rensselaer 3.93 59.63% 167 Brushton Village Franklin 2.14 37.09% 168 Brutus Town Cayuga 3.06 112.32% 169 Buchanan Village Westchester 5.70 170 Buffalo City Erie 9.76 38.50% 171 Burdett Village Schuyler 4.23 313.33% 172 Burke Town Franklin 7.29 24.17% 173 Burke Village Franklin 3.93 195.45% 174 Burlington Town Otsego 9.02 174.15% 175 Butter Town Chautaqua 3.20 51.51% 176 Butternuts Town Chautaqua 3.20 51.51% 178 Butternuts Town Chease 5.33 142.42% 180 Californ Town Otsego 7.07 107.18% 180 Californ Town Chease 5.33 142.42% 180 Californ Town Genesee 5.33 142.42% 181 Caledonia Town Caledonia Caledonia Town Caledonia Caledonia Town Caledonia Caledonia Town Caledonia Caledonia Caledonia Town Caledonia Caledonia Caledonia Town Caledonia Caledo	No No No No Yes No No No No No No No N
151 Brookville	No Yes No No No No No No No N
150 Broome County Broome 7.42 4.79% 163 Broome Town Schoharie 6.82 62.35% 164 Brownville Town Jefferson 1.45 50.86% 165 Brownville Village Jefferson 5.04 33.52% 166 Brusswick Town Rensselaer 3.93 59.63% 167 Brushton Village Franklin 2.14 37.09% 168 Brutus Town Cayuga 3.06 112.32% 169 Buchanan Village Westchester 5.70	Yes No
153 Broome	No No No No No No No No
164 Brownville Town Jefferson 1.145 50.86% 165 Brownville Village Jefferson 5.04 33.52% 166 Bruswick Town Rensseler 3.93 59.63% 167 Brushton Village Franklin 2.14 37.09% 168 Brutus Town Cayuga 3.06 112.32% 169 Buchanan Village Westchester 5.70 170 Buffalo City Erie 9.76 38.50% 171 Burdett Village Schuyler 4.23 312.33% 172 Burke Town Franklin 7.29 24.17% 173 Burke Village Franklin 3.93 195.45% 174 Burlington Town Otsego 9.02 174.15% 175 Burns Town Otsego 9.02 174.15% 175 Burns Town Otsego 9.02 174.15% 175 Burns Town Otsego 9.02 177.15% 178 Butter Town	No N
166 Brunswick Town Rensselaer 3.93 5.963% 5.9	No No No No No No No No
168 Brutus Town Cayuga 3.06 112.32%	No No No No No No No No
168 Brutus	No 2017 No Yes No No No No No No No N
109 Buchanan Village Westchester 5.70	2017 No
171 Burdett	Yes No No No
171 Burdett Village Schuyler 4.23 312.33% 172 Burke Town Franklin 7.29 24.17% 173 Burke Village Franklin 3.93 195.45% 174 Burlington Town Obsego 9.02 174.15% 175 Burns Town Allegany 8.48 94.84% 176 Busti Town Chaluaqua 3.20 51.51% 177 Butler Town Mayne 5.54 100.13% 178 Butternuts Town Obsego 7.07 107.18% 179 Byron Town Genese 5.33 142.42% 180 Cairo Town Greene 5.91 48.74% 181 Caledonia Town Livingston 3.22 68.71% 182 Caledonia Village Livingston 3.22 68.71% 183 Callicoon Town Sullivan 6.76 54.93% 184 Cambrid Town Niagara 6.58 97.45% 185 Cambridge <	No No No
172 Burke Town Franklin 7.29 24.17% 173 Burke Village Franklin 3.93 195.45% 174 Burlington Town Otsego 9.02 174.15% 175 Burns Town Allegany 8.48 94.84% 176 Busti Town Chautauqua 3.20 51.51% 177 Butler Town Wayne 5.54 100.13% 178 Butter Town Wayne 5.54 100.13% 178 Butter Town Otsego 7.07 107.18% 179 Byron Town Genese 5.33 142.42% 181 Caledonia Town Livingston 3.22 68.71% 182 Caledonia Town Livingston 3.22 68.71% 183 Calicon Town Sullivan 6.76 54.98% 184 Cambria Town Niagara 6.58 97.45% 185 Cambridge Town Washington 3.56 56.86% 186 Cambridge Town Washington 3.56 56.86% 187 Cambridge Village Washington 8.09 187 Camden Town Oneida 1.01 7.40% 188 Cambridge Village Washington 8.09 187 Camden Town Oneida 6.23 91.03% 189 Cameron Town Steuben 6.69 68.90% 190 Camillus Town Oneida 6.23 91.03% 191 Camillus Village Montgomery 2.37 110.35% 195 Canapidarie Town Ontario 2.29 157.39% 195 Canapidari	No No
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177 Butler Town Otsego 7.07 107.18% 178 Butternuts Town Otsego 7.07 107.18% 179 Byron Town Genesee 5.33 142.42% 180 Cairo Town Greene 5.91 48.74% 181 Caledonia Town Livingston 3.22 68.71% 182 Caledonia Village Livingston 9.12 31.05% 183 Callicoon Town Sullivan 6.76 54.98% 184 Cambria Town Niagara 6.58 97.45% 185 Cambridge Town Washington 3.56 56.86% 186 Cambridge Village Washington 8.09 187 Camden Town Oneida 1.01 7.40% 188 Camden Village Oneida 6.23 91.03% 189 Cameron Town Steuben 6.69 68.90% 190 Camillus Town Onondaga 8.34 18.73% 191 Camillus Village Onondaga 6.56 33.85% 192 Campbell Town Otseuben 4.91 33.00% 193 Canaan T	Yes
178 Butternuts Town Otsego 7.07 107.18% 179 Byron Town Genesee 5.33 142.42% 180 Cairo Town Greene 5.91 48.74% 181 Caledonia Town Livingston 3.22 68.71% 182 Caledonia Village Livingston 9.12 31.05% 183 Callicoon Town Sullivan 6.76 54.98% 184 Cambria Town Niagara 6.58 97.45% 185 Cambridge Town Washington 3.56 56.86% 186 Cambridge Village Washington 8.09 187 Camden Town Oneida 1.01 7.40% 188 Camden Village Oneida 6.23 91.03% 189 Cameron Town Steuben 6.69 68.90% 190 Camillus Town Onondaga 8.34 18.73% 191 Camillus Village Onondaga 6.55 35.85% 192 Campbell Town Othario 3.53 92.33% 193 Canaan Town Othario 3.53 92.33% 195 Canajoharie <	No
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184 Cambria Town Niagara 6.58 97.45% 185 Cambridge Town Washington 3.56 56.86% 186 Cambridge Village Washington 8.09 187 Camden Town Oneida 1.01 7.40% 188 Camden Village Oneida 6.23 91.03% 189 Cameron Town Steuben 6.69 68.90% 190 Camillus Town Onondaga 8.34 18.73% 191 Camillus Village Onondaga 6.56 35.85% 192 Campbell Town Steuben 4.91 33.00% 193 Canaan Town Columbia 1.70 45.53% 194 Canadice Town Ontario 3.53 92.33% 195 Canajoharie Town Montgomery 2.37 110.35% 196 Canajoharie Village Montgomery 10.80 79.63% 196 Canandaigua City Ontario 6.89 33.42% 198 Canandaigua <	Yes
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186 Cambridge Village Washington 8.09 187 Camden Town Oneida 1.01 7.40% 188 Camden Village Oneida 6.23 91.03% 189 Cameron Town Steuben 6.69 68.90% 190 Camillus Town Onondaga 8.34 18.73% 191 Camillus Village Onondaga 6.56 35.85% 192 Campbell Town Steuben 4.91 33.00% 193 Canaan Town Columbia 1.70 45.53% 194 Canadice Town Ontario 3.53 92.33% 195 Canajoharie Town Montgomery 2.37 110.35% 196 Canajoharie Village Montgomery 10.80 79.63% 196 Canandaigua City Ontario 6.89 39.42% 197 Canandaigua Town Ontario 2.29 157.39% 198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga	No
187 Camden Town Oneida 1.01 7.40% 188 Camden Village Oneida 6.23 91.03% 189 Cameron Town Steuben 6.69 68.90% 190 Camillus Town Onondaga 8.34 18.73% 191 Camillus Village Onondaga 6.56 35.85% 192 Campbell Town Steuben 4.91 33.00% 193 Canaan Town Columbia 1.70 45.53% 194 Canadice Town Ontario 3.53 92.33% 195 Canajoharie Town Montgomery 2.37 110.35% 196 Canajoharie Village Montgomery 10.80 79.63% 197 Canandaigua City Ontario 6.89 39.42% 198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58 201 Candor <	No .
188 Camden Village Oneida 6.23 91.03% 189 Cameron Town Steuben 6.69 68.90% 190 Camillus Town Onondaga 8.34 18.73% 191 Camillus Village Onondaga 6.56 35.85% 192 Campbell Town Steuben 4.91 33.00% 193 Canaan Town Columbia 1.70 45.53% 194 Canadice Town Ontario 3.53 92.33% 195 Canajoharie Town Montgomery 2.37 110.35% 196 Canajoharie Village Montgomery 10.80 79.63% 197 Canandaigua City Ontario 6.89 39.42% 198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58 201 Candor Town Tioga 6.21 111.73% 202 Candor	2013 No
189 Cameron Town Steuben 6.69 68.90% 190 Camillus Town Onondaga 8.34 18.73% 191 Camillus Village Onondaga 6.56 35.85% 192 Campbell Town Steuben 4.91 33.00% 193 Canaan Town Columbia 1.70 45.53% 194 Canadice Town Ontario 3.53 92.33% 195 Canajoharie Town Montgomery 2.37 110.35% 196 Canajoharie Village Montgomery 10.80 79.63% 197 Canandaigua City Ontario 6.89 33.42% 198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58 201 Candor Town Tioga 6.21 111.73% 203 Caneadea Town Allegany 11.61 116.5%	No No
190 Camillus Town Onondaga 8.34 18.73% 191 Camillus Village Onondaga 6.56 35.85% 192 Campbell Town Steuben 4.91 33.00% 193 Canaan Town Columbia 1.70 45.53% 194 Canadice Town Ontario 3.53 92.33% 195 Canajoharie Town Montgomery 2.37 110.35% 196 Canajoharie Village Montgomery 10.80 79.63% 197 Canandaigua City Ontario 6.89 39.42% 198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58 201 Candor Town Tioga 6.21 111.73% 203 Caneadea Town Allegany 11.61 18.65%	No
191 Camillus Village Onondaga 6.56 35.85% 192 Campbell Town Steuben 4.91 33.00% 193 Canaan Town Columbia 1.70 45.53% 194 Canadice Town Ontario 3.53 92.33% 195 Canajoharie Town Montgomery 2.37 110.35% 196 Canajoharie Village Montgomery 10.80 79.63% 197 Canandaigua City Ontario 6.89 39.42% 198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58 201 Candor Town Tioga 5.73 64.02% 202 Candor Village Tioga 6.21 111.73% 203 Caneadea Town Allegany 11.61 18.65%	Yes
193 Canaan Town Columbia 1.70 45.53% 194 Canadice Town Ontario 3.53 92.33% 195 Canajoharie Town Montgomery 2.37 110.35% 196 Canajoharie Village Montgomery 10.80 79.63% 197 Canandaigua City Ontario 6.89 39.42% 198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58 201 Candor Town Tioga 5.73 64.02% 202 Candor Village Tioga 6.21 111.73% 203 Caneadea Town Allegany 11.61 18.65%	No
194 Canadice Town Ontario 3.53 92.33% 195 Canajoharie Town Montgomery 2.37 110.35% 196 Canajoharie Village Montgomery 10.80 79.63% 197 Canandaigua City Ontario 6.89 39.42% 198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58	No
195 Canajoharie Town Montgomery 2.37 110.35% 196 Canajoharie Village Montgomery 10.80 79.63% 197 Canandaigua City Ontario 6.89 39.42% 198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58 201 Candor Town Tioga 5.73 64.02% 202 Candor Village Tioga 6.21 111.73% 203 Caneadea Town Allegany 11.61 18.65%	No
196 Canajoharie Village Montgomery 10.80 79.63% 197 Canandaigua City Ontario 6.89 39.42% 198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58 201 Candor Town Tioga 5.73 64.02% 202 Candor Village Tioga 6.21 111.73% 203 Caneadea Town Allegany 11.61 18.65%	No
197 Canandaigua City Ontario 6.89 39.42% 198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58 201 Candor Town Tioga 5.73 64.02% 202 Candor Village Tioga 6.21 111.73% 203 Caneadea Town Allegany 11.61 18.65%	No Yes
198 Canandaigua Town Ontario 2.29 157.39% 199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58 201 Candor Town Tioga 5.73 64.02% 202 Candor Village Tioga 6.21 111.73% 203 Caneadea Town Allegany 11.61 18.65%	No
199 Canaseraga Village Allegany 11.62 93.52% 200 Canastota Village Madison 9.58 201 Candor Town Tioga 5.73 64.02% 202 Candor Village Tioga 6.21 111.73% 203 Caneadea Town Allegany 11.61 18.65%	No
201 Candor Town Tioga 5.73 64.02% 202 Candor Village Tioga 6.21 111.73% 203 Caneadea Town Allegany 11.61 18.65%	Yes
202 Candor Village Tiga 6.21 111.73% 203 Caneadea Town Allegany 11.61 18.65%	2017 No
203 Caneadea Town Allegany 11.61 18.65%	No
6 7	No
204 Calliste0 10WH Steudell 3.33	Yes No
205 Canisteo Village Steuben 7.06 16.43%	No No
206 Canton Town St. Lawrence 3.22 19.81%	No
207 Canton Village St. Lawrence 10.31	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 Cariton Town Orleans 7.19 10.06% 212 Carmel Town Putnam 7.79 35.05%	No Yes
212 Carmel Town Putnam 7.79 35.05% 213 Caroga Town Fulton 3.33 88.84%	Yes No
213 Carloge 10wii 3.53 06.64% 214 Caroline Town Tompkins 6.95 86.66%	No
215 Carroll Town Chautauqua 9.46	2016, 2017 No
216 Carrollton Town Cattaraugus 3.75 110.27%	No
217 Carthage Village Jefferson 7.57 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% 221 Castleton-On-Hudson Village Rensselaer 5.01 40.01%	No No
221 Castretion-on-nudson Village Refisseraer 5.01 40.01% 222 Castorland Village Lewis 6.87 260.33%	No
223 Catharine Town Schuyler 5.95 92.29%	No
224 Catlin Town Chemung 4.22 57.12%	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 Yes
229 Catskill Village Greene 13.38 1.61% 230 Cattaraugus County Cattaraugus 12.67 25.85%	Yes Yes
230 Cattaraugus County Cattaraugus 12.67 25.85% 231 Cattaraugus Village Cattaraugus 14.40 61.47%	
231 Cattal augus Village Cattal augus 14.40 01.47% 232 Cayuga County Cayuga 8.60 18.90%	Vac
233 Cayuga Village Cayuga 7.56 81.95%	Yes Yes
234 Cayuga Heights Village Tompkins 6.30 28.87%	

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

Sorte	d by Name		FISCAI EIIGIDII	ity for Financial Restructuring I	Board Services and Assista	nce Based on Statuto	ry Criteria	
#	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) ¹	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
235	Cayuta	Town	Schuyler	7.15	value lax rales)	93.37%	balance percentage)	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 Central Square	Town Village	Allegany Oswego	10.02 4.91		46.71% 22.78%		Yes No
241	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 Charlotte	Town	Montgomery Chautauqua	5.36 8.39		85.63% 98.24%		No 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
253 254	Chaumont Chautauqua	Village County	Jefferson Chautauqua	8.80	2013, 2014, 2015, 2016, 2017	10.18% 18.14%		No 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
260 261	Chenango	County	Chenango Broome	10.11 3.12		33.39% 103.42%		Yes No
262	Chenango 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 Yes
268 269	Chester Chesterfield	Village Town	Orange Essex	8.57 5.42		83.42%	2017	Yes No
270	Chestnut Ridge	Village	Rockland	1.58		48.50%	2017	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 Cincinnatus	Town	Onondaga Cortland	6.20 2.06		72.62% 76.65%		No No
276		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 Claverack	Town	Allegany Columbia	9.88 1.66		19.70% 164.25%		Yes No
283	Clay	Town	Onondaga	5.73		121.83%		No
_	Clayton	Town	Jefferson	1.56		32.69%		No
285		Village	Jefferson	6.46		18.14%		No
286	,	Village	Oneida	11.99		44.28%		Yes
287	Clermont	Town	Columbia	0.50		154.31%		No
288 289	Cleveland Clifton	Village Town	Oswego St. Lawrence	5.06 6.00		39.75% 27.51%		No No
289	Clifton Park	Town	Saratoga Saratoga	0.97		74.25%		No No
291	Clifton Springs	Village	Ontario	6.71		46.35%		No
	Clinton	County	Clinton	4.63		17.33%		No
293	Clinton	Town	Clinton	6.35		275.15%		No
294		Town	Dutchess	1.97		33.16%		No
295 296	Clinton Clyde	Village Village	Oneida	4.97 16.13		10.92% 131.78%		No Yes
290	Clymer	Town	Wayne Chautaugua	4.71		55.93%		No
298		Town	Schoharie	3.69		97.22%		No
299	Cobleskill	Village	Schoharie	9.29			2017	No
300	Cochecton	Town	Sullivan	5.83		168.03%	<u> </u>	No
301	Coeymans	Town	Albany	3.18		-6.06%		Yes
302	Cohocton	Town	Steuben	5.30		136.36%		No
303	Cohocton Cohoes	Village City	Steuben Albany	7.32 9.50		76.33% 23.58%		No Yes
305	Colchester	Town	Delaware	2.71		126.17%		No 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 Collins	Town	Broome Erie	3.89 4.34		53.37% 146.99%		No No
311	Colonie	Town	Albany	3.92		2.63%		Yes
				. 5.52		,		

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

Sorted	l by Name				oard Services and Assistance Based on Statute		
#	Name of Municipality	Class	County	*Average Full Value Property Tax Rates (eligible if above 7.4156)	*Missing Tax Levy Data Balance (used to calculate full Percentages value tax rates) (eligible if below 5%	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
313	Colonie	Village	Albany	1.53	56.91%	balance percentage)	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
318 319	Concord Conesus	Town	Erie	3.12 6.48	69.91% 71.75%		No No
320	Conesville	Town	Livingston 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 Constantia	Village Town	Lewis	5.24 6.71	74.67% 51.82%		No No
327	Cooperstown	Village	Oswego 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 Cornwall	Town	Steuben Orange	4.84 5.45	79.80% 20.54%		No 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 Covington	Town	Seneca Wyoming	3.96 7.92	18.29% 118.75%		No 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 Cuba	Town	Essex	6.40	14.22%	2017	No Yes
352 353	Cuba	Town Village	Allegany Allegany	9.36 14.61	14.22%	2017	No Yes
354	Cuyler	Town	Cortland	6.94	170.55%	2017	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
360 361	Danube Darien	Town	Herkimer Genesee	3.65 1.60	150.86% 168.31%		No No
362	Davenport	Town	Delaware	4.47	108.5170	2013, 2014, 2015, 2016, 2017	No
363	Day	Town	Saratoga	1.80	89.46%	2013, 2011, 2013, 2010, 2017	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
368 369	De Ruyter Decatur	Village Town	Madison Otsego	4.97 8.36	135.28%	2017	No No
370	Decatur	Town	Oneida	2.24	187.27%	2017	No 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
376 377	Delevan Delhi	Village Town	Cattaraugus	2.51 4.36	91.61% 80.77%		No No
377	Delhi	Village	Delaware 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
385 386	DeWitt	Town Village	Onondaga	6.44 6.73	37.78% 43.18%		No No
386	Dexter Diana	Town	Jefferson Lewis	3.97	43.18% 79.32%		No 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

Sorte	d by Name			ity for Financial Restructuring E			,	
#	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) ¹	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
391	Dobbs Ferry	Village	Westchester	7.53	100000000000000000000000000000000000000	22.23%	and personage,	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		77.040/	2013, 2014, 2015, 2016, 2017	No
395 396	Dresden Dryden	Village Town	Yates Tompkins	10.81 3.28		77.81% 82.16%		Yes 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	Chautaugua	14.14 2.14		37.00% 241.67%		Yes No
402	Dunkirk Durham	Town Town	Chautauqua Greene	7.11		52.13%		No 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 No
409	East Fishkill East Greenbush	Town	Dutchess Rensselaer	3.51 6.35		14.43% 37.99%		No 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^ East Rochester	Town Village	Monroe Monroe	14.73		25.33%	2013, 2014, 2015, 2016, 2017	No 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 Eden	Town	Madison Erie	3.18 7.26		61.22% 43.91%		No No
425	Edinburg	Town	Saratoga	0.89		43.31/0	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 Elbridge	Town Village	Onondaga Onondaga	5.65 3.15		62.30% 102.31%		No No
431	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 Ellicottville	Town Village	Cattaraugus	1.44 1.90		71.65% 42.56%		No No
439	Ellington	Town	Cattaraugus Chautauqua	10.39		108.12%		Yes
_	Ellisburg	Town	Jefferson	3.27		114.12%		No
441	Ellisburg	Village	Jefferson	1.66		105.08%		No
442		Town	Erie	1.60		70.67%		No
443	Elmira	City	Chemung	17.90			2016, 2017	No
444	Elmira Hoights	Town	Chemung	2.41		5.22%		No Yes
445	Elmira Heights Elmsford	Village Village	Chemung Westchester	13.38 8.96		17.85%	2017	No Yes
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
451 452	Erin Erwin	Town	Chemung Steuben	2.06 6.30		93.00% 56.00%		No No
453	Esopus	Town	Ulster	4.39		50.63%		No
_	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 Mills	Town	Erie	11.13		19.46%		Yes
459 460	Evans Mills Exeter	Village Town	Jefferson Otsego	5.19 6.26		63.62%	2013, 2014, 2015, 2016, 2017	No No
460	Fabius	Town	Onondaga	7.02		52.10%	2013, 2014, 2013, 2010, 2017	No 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
467 468	Fallsburg Farmersville	Town	Sullivan Cattaraugus	11.86 8.92		37.47% 24.77%		Yes Yes
400	i di illetaville	TOWIT	Carraraugus	0.72		∠4.///0		

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

Sorte	d by Name		r ioour Engion	ity for Financial Restructuring E	Joura Corvices and Assist	and Basea on Statuto	Ty Official	
#	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) ¹	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
469		Village	Nassau	4.03	varae tax rates)	52.33%	balance percentage)	No
470		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 4.09		11.72%		No No
474	Fenner Fenton	Town	Madison Broome	2.88		101.81% 136.18%		No No
476		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
480 481	Fleming Floral Park	Town Village	Cayuga Nassau	3.13 10.47		104.82% 19.01%		No Yes
482		Town	Oneida	4.52		15.01/0	2017	No
483	Florida	Town	Montgomery	1.09		164.18%	2017	No
484	Florida	Village	Orange	5.44		53.35%		No
485		Village	Nassau	1.33		51.61%		No
486		Town	Oneida	5.88		37.61%		No
487 488	Fonda Forestburgh	Village Town	Montgomery Sullivan	7.96 5.47		87.99% 61.61%		Yes 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 7.99		44.90%		Yes
495 496	Fort Johnson Fort Plain	Village Village	Montgomery Montgomery	10.50		55.30% 21.22%		Yes Yes
497	Fowler	Town	St. Lawrence	4.92		185.85%		No
498		Town	Herkimer	5.75			2013, 2014, 2015, 2016	No
499	Frankfort	Village	Herkimer	11.21		17.21%		Yes
500		County	Franklin	4.57		4.41%		Yes
501		Town	Delaware	5.52		67.260/	2013	No No
502	Franklin Franklin	Town Village	Franklin Delaware	4.43 5.19		67.36% 138.84%		No No
504		Town	Cattaraugus	6.25		124.26%		No
505	Franklinville	Village	Cattaraugus	9.09		34.53%		Yes
506		Village	Chautauqua	6.93		32.69%		No
507		Town	Cattaraugus	4.61		108.74%		No
508	Freeport	Village	Nassau	12.24		11.97%		Yes
509 510	Freetown Freeville	Town Village	Cortland Tompkins	7.84 4.28		135.90% 69.34%		Yes No
511		Town	Sullivan	3.88		05.5470	2017	No
512		Town	Steuben	10.63		116.41%	-	Yes
513	French Creek	Town	Chautauqua	3.17		34.46%		No
514		Town	Allegany	12.30		28.88%		Yes
515		City	Oswego	19.34		0.75%		Yes
516 517		County	Fulton Schoharie	8.73 5.18		39.84% 86.69%		Yes No
518		Village	Montgomery	7.15		17.96%		No
519		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		Town	Wayne	3.38 1.41		106.01%		No No
523 524		Town Town	Columbia Saratoga	1.41		165.62% 30.49%		No No
525		Village	Saratoga	4.77		327.36%		No
	Garden City	Village	Nassau	7.88		22.50%		Yes
527	Gardiner	Town	Ulster	2.39		60.19%		No
528		Town	Monroe	6.60		40.64%		No
529		Town	Onondaga	9.28		27.040/	2017	No
530 531	Genesee Genesee	County	Genesee Allegany	9.86 10.90		27.91% 101.06%		Yes Yes
532		Town	Wyoming	14.53		26.73%		Yes
533	Geneseo	Town	Livingston	3.07		92.76%		No
534		Village	Livingston	6.88		74.07%		No
535		City	Ontario	18.18		15.15%		Yes
536		Town	Ontario	0.86		189.60%		No
537	Genoa	Town	Cayuga	1.48		138.43%		No
538 539		Town	Madison Chenango	7.43 5.25		141.82%	2017	Yes No
540	German Flatts	Town	Herkimer	3.32		-21.66%	2017	Yes
541		Town	Columbia	2.51		94.31%		No
542		Town	Chautauqua	6.19		81.53%		No
543	Ghent	Town	Columbia	1.47		93.37%		No
544		Village	Otsego	5.91		60.0401	2017	No No
545 546		Town	Schoharie	3.26 1.44		63.01% 21.46%		No No
546	Gieff	Town	Montgomery	1.44		21.40%		_ NO

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

Sorte	l by Name		FISCAI EIIGIDII	ity for Financial Restructuring E	loard Services and Assistance Based on Statuto	ry Criteria	
#	Name of Municipality	Class	County	*Average Full Value Property Tax Rates (eligible if above 7.4156)	*Missing Tax Levy Data Balance (used to calculate full Percentages value tax rates) (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
547	Glen Cove	City	Nassau	8.11	1.40%	balance percentage)	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
551 552	Gloversville Gorham	City Town	Fulton Ontario	21.46 0.74	185.24%	2017	No 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
558 559	Grafton Granby	Town Town	Rensselaer Oswego	3.42 3.58	57.76% 52.42%		No 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
565 566	Great Neck Great Neck Estates	Village Village	Nassau Nassau	3.41 6.19	47.73% 29.77%		No 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 [^]	Town	Albany		103.11%		No
571	Green Island	Village	Albany	12.84	46.43%		Yes
572 573	Greenburgh Greene	County	Westchester Greene	3.92 4.27	99.84% 23.19%		No 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
579 580	Greenville Greenville	Town Town	Greene Orange	5.77 3.16	35.81% 161.53%		No 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
585 586	Greig Groton	Town Town	Lewis	3.49 5.72	64.87% 49.97%		No No
587	Groton	Village	Tompkins 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
592 593	Hadley	Town	Saratoga	5.38	45.76%		No No
594	Hagaman Hague	Village Town	Montgomery Warren	2.23 0.47	22.50% 455.43%		No
595	Halcott	Town	Greene	4.19	14.29%		No
_	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 Hamilton	Town	Delaware Hamilton	4.82 2.25	80.41% 48.48%		No No
600	Hamilton	County Town	Madison	2.25	48.48% 37.75%		No No
602	Hamilton	Village	Madison	11.36	29.39%		Yes
603	Hamlin	Town	Monroe	4.31	111.98%		No
	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
608	Hampton Hamptonburgh	Town Town	Washington Orange	4.20 1.46	39.12% 33.44%		No No
609	Hancock	Town	Delaware	4.99	32.33%		No
_	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
_	Hanover	Town	Chautauqua	4.78	73.39%		No
614		Town	Ulster	4.90	60.33%		No No
_	Harford Harmony	Town	Cortland Chautauqua	5.20 4.37	140.85% 91.87%		No No
617	Harmony Harpersfield	Town	Delaware	6.49	25.25%		No 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 Harrisville	Village	Westchester Lewis	1.25 11.12	16.50% 92.52%		No Yes
	Hartford	Village Town	Washington	6.66	92.52% 150.29%		No Yes
524		104411	rrusiniigtoii	0.00	130.23/0		- 140

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

Sorte	l by Name		r iscai Liigibii		Soard Services and Assistance Based on Statutor	y Criteria	
#	Name of Municipality	Class	County	*Average Full Value Property Tax Rates (eligible if above 7.4156)	*Average Fund *Missing Tax Levy Data Balance (used to calculate full Percentages value tax rates)¹ (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
625	Hartland	Town	Niagara	7.65	58.33%	balance percentage)	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 Haverstraw	Town Village	Rockland Rockland	11.20 10.79	51.94% 43.14%		Yes 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 Henrietta	Town	Jefferson Monroe	0.23 1.96	86.15% 92.34%		No 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 5.08	85.61% 60.57%		No No
648	Highland Highland Falls	Town Village	Sullivan 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
656 657	Holland Patent	Village	Oneida	2.81	54.45%		No Yes
658	Holley Homer	Village Town	Orleans Cortland	14.29 1.29	28.30% 78.80%		No Yes
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	Норе	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 Hornby	Town	Warren Steuben	1.21 8.01	53.32% 134.51%		No 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
	Hudson	City	Columbia	12.52	41.88%		Yes
675	Hudson Falls Hume	Village Town	Washington Allegany	7.68 11.68	44.24%	2017	Yes No
676	Humphrey	Town	Cattaraugus	4.97	155.48%	2017	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 Ilion	Town Village	Dutchess Herkimer	4.13 19.27	21.38% 15.62%		No 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	5.62	48.51%		No
694 695	Island Park Islandia	Village Village	Nassau Suffolk	5.63 1.78	-5.08% 6.11%		Yes No
696	Islip	Town	Suffolk	3.43	46.98%		No 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

Sorte	l by Name				loard Services and Assistance Based on Statutor		
				*Average Full Value Property Tax Rates	*Average Fund *Missing Tax Levy Data Balance (used to calculate full Percentages	*Missing Annual Financial Reports (used to calculate fund	Automatically Fiscally
#	Name of Municipality	Class	County	(eligible if above 7.4156)	value tax rates) ¹ (eligible if below 5%)	balance percentage) ¹	Eligible
703 704	Java Jay	Town	Wyoming Essex	4.40 6.75	156.70% 31.31%		No No
704	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
708 709	Jerusalem Jewett	Town	Yates	2.94 2.94	65.95% 101.55%		No No
_	Johnsburg	Town	Greene 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 6.72	52.98% 74.79%		No No
715	Jordan Junius	Village Town	Onondaga Seneca	6.00	245.39%		No No
716		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 Kensington	Village Village	Erie Nassau	14.43 7.14	64.30% 29.03%		Yes 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%	<u> </u>	No
724	Kinderhook	Village	Columbia	2.04	58.68%		No No
725 726	Kings Point Kingsbury	Village Town	Nassau Washington	4.31 2.61	26.33% 73.23%		No 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 No
731	Kiryas Joel Knox	Village Town	Orange Albany	3.08 1.22	9.92%	2016, 2017	No
733	Kortright	Town	Delaware	5.49	105.05%	2010, 2017	No
734	La Fayette	Town	Onondaga	7.10	90.41%		No
735	La Grange	Town	Dutchess	3.73	55.51%		No
736 737	Lackawanna	City	Erie	18.68	30.24%		Yes No
738	Lacona Lake George	Village Town	Oswego Warren	4.26 2.21	30.86% 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 Lake Pleasant	Village Town	Essex Hamilton	5.78 4.41	76.84% 24.94%		No 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 1.94	36.71%		Yes No
748 749	Lansing Lansing	Town Village	Tompkins Tompkins	1.94	93.08% 260.83%		No No
750	Lapeer	Town	Cortland	6.72	274.50%		No
751	Larchmont	Village	Westchester	5.21	18.61%		No
	Lattingtown	Village	Nassau	0.74	65.59%		No
753	Laurel Hollow	Village	Nassau	3.56 6.08	39.07% 22.07%		No No
755	Laurens Laurens	Town Village	Otsego Otsego	1.05	22.07%		No 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 No
759 760	Le Roy	Town Village	Genesee Genesee	1.19 10.45	62.50% 176.05%		No 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
764 765	Leicester Leicester	Town Village	Livingston Livingston	6.91 2.05	77.11% 330.44%		No 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
770 771	Lewis Lewisboro	Town	Lewis Westchester	8.29 2.21	196.80% 12.38%		Yes 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
775 776	Leyden Liberty	Town	Lewis Sullivan	5.28 9.04	41.37% 69.93%		No 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

Sorte	d by Name							
				*Average Full Value Property Tax Rates	*Missing Tax Levy Data (used to calculate full	*Average Fund Balance Percentages	*Missing Annual Financial Reports (used to calculate fund	
# 781	Name of Municipality Lincoln	Class Town	County Madison	(eligible if above 7.4156) 3.34	value tax rates)	(eligible if below 5%) 203.13%	balance percentage) ¹	Eligible 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		60.220/	2017	No
785 786	Lisle Lisle	Town Village	Broome Broome	7.28 3.85		68.23% 52.72%		No 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.
790 791	Little Valley Little Valley	Town Village	Cattaraugus Cattaraugus	6.01 10.39		15.60% 100.61%		No 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
795 796	Livonia Livonia	Town Village	Livingston Livingston	4.36 7.54		107.51% 40.52%		No 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 Lockport	City	Niagara Niagara	15.85 5.85		12.14% 157.90%		Yes 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
805 806	Long Lake Lorraine	Town	Hamilton Jefferson	3.83 8.14		49.21% 54.57%		No 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 Lyme	Town	Sullivan Jefferson	7.70 0.97		98.64% 76.03%		Yes No
812		Village	Nassau	12.77		30.58%		Yes
	Lyndon	Town	Cattaraugus	5.74		30.3070	2016, 2017	No
814	Lyndonville	Village	Orleans	11.59		113.65%		Yes
815	Lyons	Town	Wayne	6.62			2017	No
816	Lyons Falls Lyonsdale	Village Town	Lewis Lewis	7.40 6.58		199.87% 117.12%		No 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
821 822	Macomb Madison	County	St. Lawrence Madison	3.75 8.00		163.34% 22.53%		No 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
827 828	Malone Malone	Town Village	Franklin Franklin	5.99 16.71		135.86% 57.73%		No 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 Mamaroneck	Town Village	Westchester Westchester	2.58 6.07		70.63% 31.35%		No No
834	Manchester	Town	Ontario	2.18		25.89%		No
835	Manchester	Village	Ontario	5.75		88.10%		No
836		Town	Herkimer	2.38		47.47%		No
837	Manlius Manlius	Town Village	Onondaga Onondaga	6.56 7.88		38.38% 26.17%		No Yes
839	Mannsville	Village	Jefferson	3.00		57.13%		No Yes
840	Manorhaven	Village	Nassau	3.56		6.66%		No
841	Mansfield	Town	Cattaraugus	5.69		11.83%		No
842	Marathon	Town	Cortland Cortland	3.00	2013, 2014, 2015, 2016, 2017	56.99% 56.06%		No No
	Marathon Marbletown	Village Town	Ulster	2.33	2013, 2014, 2015, 2016, 2017	78.90%		No No
845	Marcellus	Town	Onondaga	6.99		58.01%		No
846	Marcellus	Village	Onondaga	6.59		11.15%		No
847		Town	Oneida	3.21		101.58%		No
848	Margaretville Marilla	Village Town	Delaware Erie	4.09 3.21		128.67% 83.75%		No No
850		Town	Wayne	6.33		115.88%		No No
851	Marlborough	Town	Ulster	8.02		27.96%		Yes
852	Marshall	Town	Oneida	4.49		97.97%		No
853		Town	Lewis	5.22		121.13%		No
854 855	Maryland Masonville	Town	Otsego Delaware	5.68 5.72		92.33% 28.88%		No No
856	Massapequa Park	Village	Nassau	1.68		38.57%		No 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

Sorte	d by Name							
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#	Name of Municipality	Class	County	(eligible if above 7.4156)	value tax rates)1	(eligible if below 5%)	balance percentage) ¹	Eligible
859 860	Mastic Beach Matinecock	Village Village	Suffolk Nassau	1.19 2.36		19.38% 53.94%		No 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
864 865	Mayville Mc Donough	Village Town	Chautauqua Chenango	7.18 4.86		150.84% 95.64%		No No
866		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
869 870	Menands Mendon	Village Town	Albany Monroe	4.83 2.82		38.86% 52.31%		No 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%	2047	No
874 875	Mexico Mexico	Town Village	Oswego Oswego	9.25 5.83		78.89%	2017	No 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
879 880	Middlefield Middleport	Town Village	Otsego Niagara	2.32 9.88		30.33% 15.83%		No Yes
881	Middlesex	Town	Yates	7.12		76.85%		No No
882	Middletown	City	Orange	14.29		24.97%		Yes
883	Middletown	Town	Delaware	3.75			2017	No
884 885	Middleville Milan	Village Town	Herkimer Dutchess	6.62 3.12		67.32%	2017	No No
886	Milford	Town	Otsego	2.15		07.32/0	2017	No
887	Milford	Village	Otsego	4.87		97.35%		No
888	Mill Neck	Village	Nassau	3.65		45.79%		No
889 890	Millbrook Millerton	Village Village	Dutchess Dutchess	4.15 4.48		24.30% 69.41%		No No
891	Millport	Village	Chemung	4.40	2013	05.4170	2013	No
892	Milo	Town	Yates	3.56		78.15%		No
893	Milton	Town	Saratoga	0.94			2017	No
894 895	Mina Minden	Town	Chautauqua Montgomery	2.84 3.45		114.26% 44.21%		No 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
899 900	Minisink Minoa	Town Village	Orange Onondaga	3.84 9.06		6.14% 38.56%		No 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 Monroe	County	Monroe Orange	9.66 2.72		1.93%	2017	Yes No
906	Monroe	Village	Orange	7.35		20.15%	2017	No
907	Montague	Town	Lewis	5.02			2016, 2017	No
	Montebello	Village	Rockland	1.43		77.59%		No
909	Montgomory	Town	Cayuga	2.46 12.54		142.26% 18.14%		No Yes
910	Montgomery Montgomery	County	Montgomery Orange	3.30		65.08%		No No
912	Montgomery	Village	Orange	9.81		23.60%		Yes
913	Monticello	Village	Sullivan	19.17		16.10%		Yes
914 915	Montour Montour Falls	Town Village	Schuyler Schuyler	5.08 8.34		127.52% 78.34%		No Yes
	Mooers	Town	Clinton	6.96		71.15%		No No
917	Moravia	Town	Cayuga	2.74		73.72%		No
918	Moravia	Village	Cayuga	5.65		62.50%		No
919	Moreau Morehouse	Town	Saratoga Hamilton	1.20 5.02		50.38%	2013, 2014, 2015, 2016, 2017	No No
920	Moriah	Town	Essex	9.35		21.23%	2013, 2014, 2013, 2010, 2017	Yes
922	Morris	Town	Otsego	5.81		62.60%		No
923	Morris	Village	Otsego	5.71		146.70%		No
924	Morristown Morristown	Town Village	St. Lawrence St. Lawrence	3.52 11.58		16.22% 24.87%		No Yes
925	Morrisville	Village	Madison	5.79		24.87% 88.55%		No Yes
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 Mount Morris	Town	Livingston Livingston	5.29 14.21		19.38% 10.49%		No 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 No
935 936	Munsey Park Murray	Village Town	Nassau Orleans	1.52 5.92		53.53% 23.19%		No No
			O	3.52		49.19/0		_

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

Sorte	i by Name		FISCAI EIIGIDII	ity for Financial Restructuring E	loard Services and Assistance Based on Statutory	Criteria
#	Name of Municipality	Class	County	*Average Full Value Property Tax Rates (eligible if above 7.4156)	*Average Fund *Missing Tax Levy Data Balance (used to calculate full Percentages R value tax rates) (eligible if below 5%)	*Missing Annual Financial eports (used to calculate fund Automatically Fiscall balance percentage) [†] 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 4.85	32.60% 4.41 %	No Yes
942	Nassau Nassau	County	Nassau Rensselaer	3.16	20.84%	Yes No
944		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 New Albion	Town	Sullivan Cattaraugus	4.50 6.14	51.72% 29.20%	No 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
955 956	New Hartford New Hartford	Town Village	Oneida Oneida	3.59 3.01	41.69% 26.37%	No 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
962 963	New Lisbon	Town	Otsego	7.36 6.99	129.02%	No No
964	New Paltz New Paltz	Village	Ulster Ulster	4.92	31.39% 41.09%	No 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
970 971	Newark Newark Valley	Village Town	Wayne Tioga	13.11 3.63	31.79% 95.58%	Yes 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
976 977	Newfane Newfield	Town	Niagara Tompkins	5.29 7.93	35.28% 35.18%	No 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
983 984	Niagara Falls Nichols	City	Niagara	19.71 2.71	10.61% 191.29%	Yes No
985	Nichols	Town Village	Tioga Tioga	2.64	86.68%	No No
	Niles	Town	Cayuga	0.91	167.69%	No
987	Niskayuna	Town	Schenectady	5.08	28.45%	No
988	Nissequogue	Village	Suffolk	2.82	16.75%	No
989	Norfolk	Town	St. Lawrence	4.22	72.42%	No No
990	North Castle North Collins	Town	Westchester Erie	4.30 7.07	41.84% 83.77%	No No
991	North Collins	Village	Erie	13.16	83.77% 55.81%	Yes
993	North Dansville	Town	Livingston	3.16	106.77%	No
	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 North Haven	Town Village	Chautauqua Suffolk	2.84 0.53	81.05% 90.19%	No No
999	North Hempstead	Town	Nassau	1.95	20.35%	No No
	North Hills	Village	Nassau	0.01	373.40%	No
	North Hornell	Village	Steuben	3.30	127.69%	No
	North Hudson	Town	Essex	4.76	117.99%	No
	North Norwich	Town	Chenango	4.13	122.08%	No
	North Salem	Town	Westchester	4.72	22.81%	No Year
	North Syracuse	Village	Onondaga	9.80	22.00%	Yes
	North Tonawanda Northampton	City	Niagara Fulton	12.25 1.20	25.37% 99.54%	Yes No
	Northport	Village	Suffolk	8.51	33.45%	Yes
	Northumberland	Town	Saratoga	2.29	111.05%	No
	Northville	Village	Fulton	5.38	103.65%	No
	Norway	Town	Herkimer	5.54	86.86%	No
_	Norwich	City	Chenango	14.36	12.26%	Yes
_	Norwich Norwood	Town Village	Chenango St. Lawrence	4.03 11.16	116.74% 44.71%	No Yes
1014	1401 WOOd	viiiage	Ji. Lawiellice	11.10	44./170	Tes

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

Sorted	l by Name		FISCAI EIIGIDII	ity for Financial Restructuring E	Goard Services and Assistance Based on Statutor	y Criteria	
				*Average Full Value Property Tax Rates	*Average Fund *Missing Tax Levy Data Balance (used to calculate full Percentages	*Missing Annual Financial Reports (used to calculate fund	
1015	Name of Municipality Nunda	Class Town	County Livingston	(eligible if above 7.4156) 7.97	value tax rates) ¹ (eligible if below 5%) 90.96%	balance percentage) ¹	Eligible Yes
	Nunda	Village	Livingston	10.06	56.40%		Yes
	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
_	Ocean Beach	Village	Suffolk	9.40	73.97%		Yes
1021	Odessa Ogden	Village Town	Schuyler Monroe	6.45 5.95	64.61% 67.30%		No No
1023		City	St. Lawrence	17.54	14.47%		Yes
1024		Town	Herkimer	3.76	90.38%		No
1025	Old Brookville	Village	Nassau	2.53	17.74%		No
1026		Village	Suffolk	2.37	26.02%		No
1027	•	Village	Nassau	4.47	51.70%		No
1028		City Town	Cattaraugus	14.24 4.19	20.17% 69.57%		Yes No
1029		Town	Cattaraugus Ulster	3.27	76.51%		No
1030		City	Madison	7.66	34.70%		Yes
1032		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		Town	Otsego	2.33	127.73%		No
	Onondaga	County	Onondaga	6.94	10.75%		No
1037	Onondaga	Town	Onondaga	5.67 6.26	118.71%		No No
1038	Ontario Ontario	County	Ontario Wayne	3.93	39.13% 92.76%		No No
1040		Town	Fulton	7.47	201.39%		Yes
1041	Orange	County	Orange	3.90	16.14%		No
1042		Town	Schuyler	8.04	77.79%		Yes
1043	Orangetown	Town	Rockland	6.57	57.87%		No
1044	0	Town	Wyoming	2.87	137.27%		No
1045		Town	Erie	4.85	128.98%		No
	Orchard Park	Village	Erie	2.15	218.29%		No Year
1047 1048	•	Village Village	Oneida Oneida	9.24 8.11	33.81% 75.79%		Yes Yes
1048		County	Orleans	9.89	19.15%		Yes
1050		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		Town	Livingston	10.32	90.48%		Yes
1054	Ossining	Town	Westchester	2.40	48.07%		No
	Ossining	Village	Westchester	11.16	29.44%		Yes
1056 1057	Oswegatchie Oswego	Town	St. Lawrence Oswego	2.70 13.84	88.65% 27.82%		No Yes
1058		County	Oswego	8.65	26.41%		Yes
1059	Oswego	Town	Oswego	3.54	30.33%		No
1060		Town	Otsego	4.73	135.35%		No
1061	Otego	Village	Otsego	3.59	18.19%		No
1062		Town	Onondaga	6.76	104.35%		No
1063		Village	Orange	7.33	95.43%		No
	Otsego Otsego	County	Otsego Otsego	2.87 0.45	19.54% 114.45%		No No
	Otselic	Town	Chenango	5.58	114.4370	2016, 2017	No
	Otto	Town	Cattaraugus	11.87	84.07%	2010, 2017	Yes
	Ovid	Town	Seneca	6.17	95.98%		No
1069	Ovid	Village	Seneca	7.97	87.38%		Yes
	Owasco	Town	Cayuga	3.23	68.96%		No
	Owego	Town	Tioga	2.90		2017	No
	Owego	Village	Tioga	14.72		2017	No No
	Oxford Oxford	Town Village	Chenango Chenango	4.34 15.51	98.23%	2017	No Yes
	Oyster Bay	Town	Nassau	4.04	-15.72%		Yes
	Oyster Bay Cove	Village	Nassau	3.80	63.51%		No
1077	Painted Post	Village	Steuben	12.42	56.19%		Yes
	Palatine	Town	Montgomery	2.53	294.74%		No
	Palatine Bridge	Village	Montgomery	3.48	90.45%		No
	Palermo	Town	Oswego	9.53	CC 040/	2016, 2017	No No
	Palmyra Palmyra	Town	Wayne Wayne	5.47 12.09	66.84% 23.19%		No Yes
	Pamelia	Village Town	Jefferson	1.19	512.45%		No Yes
	Panama	Village	Chautauqua	1.91	J12.4J/0	2017	No
1085		Town	Oneida	5.69	62.83%	-	No
	Parish	Town	Oswego	6.90	29.68%		No
1087	Parish	Village	Oswego	3.96	135.08%		No
1088		Town	St. Lawrence	4.44	55.45%		No
	Parma	Town	Monroe	2.85	37.94%		No
	Patchogue	Village	Suffolk	7.33	38.95%		No Voc
	Patterson Pavilion	Town	Putnam Genesee	7.47 1.31	33.79% 246.32%		Yes No
1092	i aviiiOii	IUWII	Genesed	1.31	240.3270		INU

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

Sorted	l by Name			ity for Financial Restructuring I			.,, 0	
				*Average Full Value Property Tax Rates	*Missing Tax Levy Data (used to calculate full	*Average Fund Balance Percentages	*Missing Annual Financial Reports (used to calculate fund	Automatically Fiscally
#	Name of Municipality	Class	County	(eligible if above 7.4156)	value tax rates)1	(eligible if below 5%)	balance percentage) ¹	Eligible
1093	Pawling Pawling	Town Village	Dutchess Dutchess	3.56 6.43		33.00% 37.82%		No No
	Peekskill	City	Westchester	9.54		25.68%		Yes
1096		Town	Westchester	0.55		15.18%		No
1097	Pelham	Village	Westchester	8.32		15.12%		Yes
1098		Village	Westchester	7.51		17.36%		Yes
1099	Pembroke Pendleton	Town	Genesee	0.75		216.39%		No No
_	Penfield	Town	Niagara Monroe	2.51 3.64		264.18% 70.95%		No No
1101	Penn Yan	Village	Yates	15.22		31.00%		Yes
_	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
	Perrysburg	Town	Cattaraugus	7.49		136.26%		Yes
1107 1108	Persia Perth	Town	Cattaraugus Fulton	3.90 3.37		44.82% 62.72%		No No
1109		Town	Clinton	5.53		48.27%		No
_	Petersburgh	Town	Rensselaer	5.34		33.77%		No
1111	Pharsalia	Town	Chenango	1.83			2015, 2016, 2017	No
_	Phelps	Town	Ontario	2.97		77.18%		No
	Phelps	Village	Ontario	5.52		141.43%		No No
	Philadelphia Philadelphia	Town Village	Jefferson Jefferson	6.28 5.30		79.14% 136.33%		No No
_	Philipstown	Town	Putnam	2.93		19.89%		No
_	Philmont	Village	Columbia	7.17		96.40%		No
_	Phoenix	Village	Oswego	11.82		37.51%		Yes
1119	Piercefield	Town	St. Lawrence	2.64		35.00%		No
_	Piermont	Village	Rockland	7.40			2017	No
_	Pierrepont	Town	St. Lawrence	5.24		22.04%		No
1122	Pike Pinckney	Town	Wyoming Lewis	9.84 9.18		126.05% 56.60%		Yes Yes
_	Pine Plains	Town	Dutchess	3.67		76.28%		No
_	Pitcairn	Town	St. Lawrence	4.58		92.60%		No
_	Pitcher	Town	Chenango	6.88		32.77%		No
1127	Pittsfield	Town	Otsego	5.55		133.64%		No
	Pittsford	Town	Monroe	3.40		138.00%		No
1129		Village	Monroe	2.83		48.65%		No
1130	Pittstown Plainfield	Town	Rensselaer Otsego	6.21 5.71		90.87%	2013, 2014	No No
_	Plandome	Village	Nassau	3.59		32.06%	2013, 2014	No
1133	Plandome Heights	Village	Nassau	1.28		93.10%		No
_	Plandome Manor	Village	Nassau	1.57		71.57%		No
1135	Plattekill	Town	Ulster	4.13		63.32%		No
_	Plattsburgh	City	Clinton	10.99		10.58%		Yes
1137	Plattsburgh	Town	Clinton	3.27		45.39%		No
1138	Pleasant Valley Pleasantville	Town Village	Dutchess Westchester	2.73 8.10		65.35% 27.86%		No Yes
1140		Town	Chenango	7.18		111.85%		No
_	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
_	Pomfret	Town	Chautauqua	1.88		38.28%		No
_	Pomona	Village	Rockland	3.33		7.90%		No No
	Pompey Poquott	Town Village	Onondaga Suffolk	3.86 1.38		42.95% 23.42%		No No
	Port Byron	Village	Cayuga	8.46		101.86%		Yes
	Port Chester	Village	Westchester	9.15		19.66%		Yes
	Port Dickinson	Village	Broome	5.92		17.16%		No
_	Port Jefferson	Village	Suffolk	2.31		14.79%		No
	Port Jervis	City	Orange	12.62		11.64%	2047	Yes
	Port Leyden Port Washington North	Village Village	Lewis Nassau	12.09 1.82		65.37%	2017	No No
	Portage	Town	Livingston	13.40		52.58%		Yes
	Porter	Town	Niagara	2.30		67.31%		No
	Portland	Town	Chautauqua	3.72		94.72%		No
	Portville	Town	Cattaraugus	4.56	·	94.90%	-	No
	Portville	Village	Cattaraugus	9.19		55.61%		Yes
	Potsdam	Town	St. Lawrence	2.93		52.65%		No
	Potsdam	Village	St. Lawrence	15.55 10.53		12.19%		Yes
	Potter Poughkeepsie	Town	Yates Dutchess	10.55	2016, 2017	64.90% - 26.55%		Yes No
	Poughkeepsie	Town	Dutchess	7.87	2010, 2017	2.35%		Yes
	Pound Ridge	Town	Westchester	2.66		56.83%		No
_	Prattsburgh	Town	Steuben	8.21		89.43%		Yes
	Prattsville	Town	Greene	8.63	<u> </u>	78.51%	<u> </u>	Yes
_	Preble	Town	Cortland	1.27		234.89%		No
	Preston	Town	Chenango	6.07		141.99%		No No
1170	Princetown	Town	Schenectady	2.14		81.25%		_ No

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

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	Providence	Town	Saratoga	4.13	value lax rales)	132.23%	balance percentage)	No
	Pulaski	Village	Oswego	5.73			2017	No
	Pulteney	Town	Steuben	3.96		31.59%		No
_	Putnam	County	Putnam	3.03		29.18%		No
	Putnam	Town	Washington	3.35		22.640/	2017	No
1176	Putnam Valley Queensbury	Town	Putnam Warren	6.51 2.25		22.61% 76.34%		No No
	Quogue	Village	Suffolk	2.23		48.93%		No
1179		Town	Rockland	7.27			2015, 2016, 2017	No
1180	Randolph	Town	Cattaraugus	9.60		132.94%		Yes
	Rathbone	Town	Steuben	8.03		57.88%		Yes
1182 1183		Village Town	Albany Schuyler	4.85 3.88		53.04% 80.23%		No No
1184		Village	Wayne	11.42		123.58%		Yes
1185		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		Town	Oswego	8.00		68.65%		Yes
1189		Town	Oneida	1.95		75.70%	2016 2017	No
1190 1191		Village City	Oneida Rensselaer	3.37 15.13			2016, 2017 2017	No No
1192		County	Rensselaer	6.75		10.93%	2017	No
1193		Village	St. Lawrence	4.00		136.08%		No
1194	Rensselaerville	Town	Albany	5.68		123.63%		No
1195		Town	Dutchess	1.72		43.89%		No
1196		Village	Dutchess	3.98		29.07%		No
1197 1198		Village Town	Allegany Otsego	10.38 4.10		126.33% 93.26%		Yes No
1199		Village	Otsego	10.33		151.06%		Yes
1200		Town	Tioga	9.10		50.55%		Yes
1201	Richland	Town	Oswego	7.10		66.62%		No
1202		Town	Ontario	2.27		40.38%		No
1203		Town	Schoharie	6.50		85.87%		No
1204		Village Village	Schoharie St. Lawrence	5.78 4.06		92.30% 27.25%		No No
1206		Town	Orleans	6.18		5.68%		No
1207		Town	Monroe	2.10		482.87%		No
1208	Ripley	Town	Chautauqua	8.65		64.16%		Yes
1209		Town	Suffolk	9.50		6.76%		Yes
1210		Village	Steuben		2013, 2014, 2015, 2016, 2017	983.74%		No Yes
	Rochester Rochester	City	Monroe Ulster	8.53 2.46		22.98% 17.99%		Yes No
1213		County	Rockland	4.05		5.53%		No
	Rockland	Town	Sullivan	7.32		67.37%		No
1215	Rockville Centre	Village	Nassau	6.65		15.53%		No
1216		Town	Jefferson	2.30		76.62%		No
1217		City	Oneida	13.93		25.67%		Yes No
1218		Town	Seneca Montgomery	5.74 3.15		84.37% 230.59%		No No
_	Rose	Town	Wayne	7.92		153.86%		Yes
	Roseboom	Town	Otsego	4.70		46.36%		No
1222	Rosendale	Town	Ulster	6.43		13.85%		No
	Roslyn	Village	Nassau	7.29		17.76%		No
_	Roslyn Estates	Village	Nassau	2.53		48.46%		No No
	Roslyn Harbor Rossie	Village Town	Nassau St. Lawrence	1.70 5.88		51.96% 33.20%		No No
	Rotterdam	Town	Schenectady	5.22		46.38%		No
	Round Lake	Village	Saratoga	4.92		32.49%		No
1229	Rouses Point	Village	Clinton	4.44		114.14%		No
	Roxbury	Town	Delaware	6.69		52.95%		No
	Royalton	Town	Niagara	7.79		75.83%		Yes
	Rush Rushford	Town Town	Monroe Allegany	4.54 6.43		54.99% 73.92%		No No
_	Rushville	Village	Ontario	6.81		162.49%		No
	Russell	Town	St. Lawrence	11.35		43.93%		Yes
1236	Russell Gardens	Village	Nassau	4.62		56.05%		No
_	Russia	Town	Herkimer	3.40	·	195.42%		No
	Rutland	Town	Jefferson	3.20		48.97%		No
1239		City Town	Westchester Westchester	2.88 0.04		36.89% 126.16%		No No
1240	Rye Brook	Village	Westchester	5.49		36.90%		No No
	Sackets Harbor	Village	Jefferson	2.81		37.87%		No
	Saddle Rock	Village	Nassau	2.30		56.29%		No
	Sag Harbor	Village	Suffolk	2.93		45.40%		No
	Sagaponack	Village	Suffolk	0.07		221.72%		No
	Salamanca	City	Cattaraugus	10.72		71 370/	2017	No No
	Salamanca Salem	Town Town	Cattaraugus Washington	6.30 3.66		71.37%	2017	No No
1240	Juicili	TOWIT	vvasiniigiUii	3.00			2017	- 140

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

Sorte	l by Name		FISCAI EIIGIDII	ity for Financial Restructuring E	soard Services and Assist	ance Based on Statuto	ry Criteria	
#	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) ¹	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
	Salina	Town	Onondaga	7.54	value tax rates)	50.71%	balance percentage)	Yes
	Salisbury	Town	Herkimer	3.21		57.19%		No
1251	Saltaire	Village	Suffolk	5.43		57.15%		No
_	Sand Lake	Town	Rensselaer	2.51		106.88%		No
1253		Village	Nassau	3.97		23.05%		No
_	Sandy Creek Sandy Creek	Town	Oswego Oswego	7.12 4.75		27.27% 57.87%		No No
	Sanford	Town	Broome	5.05		50.37%		No
	Sangerfield	Town	Oneida	3.22		25.58%		No
1258	Santa Clara	Town	Franklin	2.14		251.65%		No
1259		Town	Clinton	6.39		80.83%		No
1260		Village	Franklin	11.86		66.92%		Yes
	Saratoga Saratoga	County	Saratoga	2.77 1.77		9.72% 90.38%		No No
1263		Town	Saratoga Saratoga	4.79		37.79%		No
	Sardinia	Town	Erie	0.10		224.61%		No
	Saugerties	Town	Ulster	6.47		2.15%		Yes
	Saugerties	Village	Ulster	6.43			2016, 2017	No
	Savannah	Town	Wayne	6.97		222.72%		No
	Savona	Village	Steuben	8.12		19.40%		Yes
1269		Town	Westchester	120		25.400/	2013, 2014, 2015, 2016, 2017	No
_	Scarsdale Schaghticoke	Village	Westchester Rensselaer	4.28 4.51		25.19% 60.28%		No No
1271		Town Village	Rensselaer	3.83		89.43%		No
	Schenectady	City	Schenectady	15.78		19.03%		Yes
	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
_	Schoharie	Town	Schoharie	3.95		45.04%		No
	Schoharie	Village	Schoharie	4.80		103.94%		No
_	Schroeppel	Town	Oswego	5.35 3.85		42.00%	2017	No No
	Schroon Schuyler	County	Essex Schuyler	8.25		43.85% 14.45%		Yes
_	Schuyler	Town	Herkimer	4.62		197.57%		No
	Schuyler Falls	Town	Clinton	2.70		346.07%		No
	Schuylerville	Village	Saratoga	6.54		57.41%		No
1285		Town	Allegany	9.22			2017	No
	Scipio	Town	Cayuga	1.85		142.70%		No
1287		Village	Schenectady	11.40		23.29%		Yes
1288		Town	Cortland	3.68		96.05%		No No
1290	Scottsville Scriba	Village Town	Monroe Oswego	5.37 2.75		76.17% 118.36%		No
1291		Village	Nassau	4.41		36.72%		No
	Sempronius	Town	Cayuga	3.22		31.59%		No
1293	Seneca	County	Seneca	5.08		44.13%		No
1294		Town	Ontario	0.06			2016, 2017	No
	Seneca Falls	Town	Seneca	5.26		101.19%		No
1296	Sennett Seward	Town	Cayuga Schoharie	1.84 5.33		151.92% 252.97%		No No
_	Shandaken	Town	Ulster	5.20		252.97%	2017	No
	Sharon	Town	Schoharie	5.54		274.94%	2017	No
	Sharon Springs	Village	Schoharie		2013	45.36%		No
	Shawangunk	Town	Ulster	4.63		28.57%		No
	Shelby	Town	Orleans	6.59			2017	No
	Sheldon	Town	Wyoming	2.77		115.18%		No
	Shelter Island Sherburne	Town	Suffolk	2.47 7.15		31.98% 83.19%		No No
	Sherburne Sherburne	Town Village	Chenango Chenango	6.27		83.19% 77.08%		No No
	Sheridan	Town	Chautauqua	3.10		77.0070	2017	No
	Sherman	Town	Chautauqua	5.65		39.31%	 -	No
_	Sherman	Village	Chautauqua	10.76			2013	No
1310	Sherrill	City	Oneida	5.27		47.94%		No
	Shoreham	Village	Suffolk	5.70		51.10%		No
	Shortsville	Village	Ontario	7.88		115.62%		Yes
_	Sidney Sidney	Town Village	Delaware Delaware	4.42 13.81		73.38% 43.40%		No Yes
	Silver Creek	Village	Chautauqua	15.18		34.66%		Yes
_	Silver Springs	Village	Wyoming	8.67		79.75%		Yes
	Sinclairville	Village	Chautauqua	9.20		38.60%		Yes
	Skaneateles	Town	Onondaga	2.61		96.41%		No
	Skaneateles	Village	Onondaga	3.60		29.28%		No
	Sleepy Hollow	Village	Westchester	10.69		18.34%		Yes
	Sloan	Village	Erie	10.70		40.06%		Yes
	Sloatsburg Smithfield	Village Town	Rockland Madison	5.24 6.63		37.33% 32.03%		No No
	Smithtown	Town	Suffolk	3.96		42.06%		No No
	Smithville	Town	Chenango	6.06		129.36%		No
	Smyrna	Town	Chenango	5.67		214.85%		No
								-

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Sorted	l by Name		FISCAI EIIGIDII	ity for Financial Restructuring E	Soard Services and Assistar	ice Based on Statuto	ry Criteria	
#	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) ¹	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
1327	Smyrna	Village	Chenango	4.86	,	258.24%	, , , , , , , , , , , , , , , , , , ,	No
	Sodus	Town	Wayne	4.15			2017	No
	Sodus	Village	Wayne	10.35		103.83%		Yes
	Sodus Point	Village	Wayne	4.66 7.99		90.93%		No Yes
	Solon Solvay	Town Village	Cortland Onondaga	13.02		73.52% 15.05%		Yes
_	Somers	Town	Westchester	1.99		63.64%		No
	Somerset	Town	Niagara	4.12		155.27%		No
	South Blooming Grove	Village	Orange	2.41		56.97%		No
	South Bristol	Town	Ontario	1.43		133.42%		No
	South Corning	Village	Steuben	6.29		10.74%		No
	South Dayton South Floral Park	Village Village	Cattaraugus Nassau	9.81 2.15		29.30% 48.56%		Yes No
	South Glens Falls	Village	Saratoga	4.98		12.74%		No
	South Nyack	Village	Rockland	7.86		25.61%		Yes
	South Valley	Town	Cattaraugus	2.90		108.75%		No
1343	Southampton	Town	Suffolk	1.19		47.56%		No
1344		Village	Suffolk	1.82		21.86%		No
	Southeast	Town	Putnam	2.78		34.75%		No
1346	Southold Southport	Town	Suffolk Chemung	3.54 1.97		30.34% 109.06%		No No
	Spafford	Town	Onondaga	2.56		69.82%		No
	Sparta	Town	Livingston	7.18		85.65%		No
1350		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		Village	Monroe	3.53		95.62%		No
	Spring Valley	Village	Rockland	18.73			2017	No
_	Springfield Springport	Town	Otsego	2.21 2.77		177.81%	2017	No No
	Springport Springville	Town Village	Cayuga Erie	7.47		63.29%		Yes
	Springwater	Town	Livingston	9.64		155.63%		Yes
	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
	St. Lawrence	County	St. Lawrence	9.18		4.61%		Yes
	Stafford	Town	Genesee	2.42		103.19%		No
_	Stamford	Town	Delaware	4.40		55.38%		No No
	Stamford Stanford	Village Town	Delaware Dutchess	6.57 1.91		93.32% 165.97%		No No
_	Stark	Town	Herkimer	5.98		43.03%		No
	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
	Steuben	County	Steuben	7.61		55.14%		Yes
1372	Steuben	Town	Oneida	6.43		40.760/	2017	No
_	Stewart Manor Stillwater	Village Town	Nassau	4.73 3.07		40.76% 21.86%		No No
	Stillwater	Village	Saratoga Saratoga	3.30		98.23%		No
	Stockbridge	Town	Madison	5.94		30.69%		No
	Stockholm	Town	St. Lawrence	4.65		44.31%		No
1378	Stockport	Town	Columbia	4.37		68.64%		No
	Stockton	Town	Chautauqua	5.88		147.21%		No
	Stony Creek	Town	Warren	5.51		85.11%		No
	Stony Point Stratford	Town	Rockland	8.68 3.82		28.93%	2017	Yes No
_	Stratford Stuyvesant	Town	Fulton Columbia	2.26		76.94%	2017	No No
	Suffern	Village	Rockland	9.88		2.54%		Yes
	Suffolk	County	Suffolk	2.91		0.33%		Yes
	Sullivan	County	Sullivan	7.79		18.17%		Yes
	Sullivan	Town	Madison	4.91		68.34%		No
	Summer Hill	Town	Cayuga	6.71		41.35%		No
	Summit	Town	Schoharie	5.77		32.77%		No No
	Sweden Sylvan Beach	Town Village	Monroe Oneida	4.10 3.45		65.65% 27.05%		No No
	Syracuse	City	Onondaga	7.64		25.28%		Yes
	Taghkanic	Town	Columbia	3.48		81.08%		No
	Tannersville	Village	Greene	3.48		19.47%		No
1395	Tarrytown	Village	Westchester	8.17		30.52%		Yes
	Taylor	Town	Cortland	9.48			2017	No
	Theresa	Town	Jefferson	1.48		27.28%		No
	Theresa	Village	Jefferson	4.16		115.11%		No No
	Thomaston Thompson	Village Town	Nassau Sullivan	2.59 5.99		49.28%	2017	No No
_	Throop	Town	Cayuga	2.76		191.06%	2017	No No
	Thurman	Town	Warren	3.94		131.00/0	2017	No
	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	l by Name		1 ISCAI Eligibii	ity for Financial Restructuring I	Joana dei vices ana Assista	ince based on otatuto	ry Oricenia	
#	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) ¹	*Average Fund Balance Percentages (eligible if below 5%)	*Missing Annual Financial Reports (used to calculate fund balance percentage) ¹	Automatically Fiscally Eligible
	Tioga	County	Tioga	8.96	value tax rates)	30.42%	balance percentage,	Yes
	Tioga	Town	Tioga	3.48		118.12%		No
_	Tivoli	Village	Dutchess	3.61		29.76%		No
1408 1409	•	County	Tompkins Delaware	6.46 5.11		23.64% 102.04%		No No
	Tompkins Tonawanda	City	Erie	16.93		16.02%		Yes
_	Tonawanda	Town	Erie	11.56		32.75%		Yes
	Torrey	Town	Yates	3.87		84.44%		No
	Trenton	Town	Oneida	1.57		20.59%		No
	Triangle	Town	Broome	3.54		190.37%	2016 2017	No No
1415	Troupsburg	Town	Steuben Rensselaer	5.74 11.86		21.21%	2016, 2017	No Yes
	Trumansburg	Village	Tompkins	6.30		43.64%		No
_	Truxton	Town	Cortland	5.36		136.70%		No
1419	Tuckahoe	Village	Westchester	7.47		7.48%		Yes
1420		Town	Onondaga	6.52		19.36%		No
	Tully	Village	Onondaga	6.35		62.51%		No
	Tupper Lake Tupper Lake	Town Village	Franklin Franklin	3.93	2013, 2014, 2015, 2016, 2017	44.95% 16.41%		No No
	Turin	Town	Lewis	9.00	2013, 2014, 2013, 2010, 2017	30.55%		Yes
	Turin	Village	Lewis	5.01		105.19%		No
1426	Tuscarora	Town	Steuben	5.79		68.47%		No
1427		Town	Sullivan	6.73		121.18%		No
	Tuxedo	Town	Orange	5.51		19.38%		No
	Tuxedo Park	Village	Orange	7.58		17.92%		Yes
1430	Tyrone	Town	Seneca Schuyler	9.93 4.00		230.66% 50.16%		Yes No
	Ulster	County	Ulster	4.42		21.18%		No
1433		Town	Ulster	8.87		53.81%		Yes
	Ulysses	Town	Tompkins	2.67		79.91%		No
	Unadilla	Town	Otsego	3.91		22.61%		No
	Unadilla Union	Village	Otsego Broome	8.06		10.76%		Yes No
	Union Springs	Town	Cayuga	3.50	2017	24.11% 77.40%		No
	Union Vale	Town	Dutchess	3.04	2017	27.44%		No
1440	Unionville	Village	Orange	7.26		33.69%		No
1441	Upper Brookville	Village	Nassau	3.53		47.48%		No
	Upper Nyack	Village	Rockland	3.95		48.81%	2044 2045 2045 2047	No
1444	Urbana Utica	Town	Steuben Oneida	5.06 17.81		8.61%	2014, 2015, 2016, 2017	No Yes
	Valatie	Village	Columbia	3.62		37.24%		No
1446		Village	Rensselaer	2.03		28.33%		No
1447	Valley Stream	Village	Nassau	6.72		5.08%		No
1448		Town	Onondaga	4.98		71.78%		No
1449		Town	Chemung	7.77		91.48%		Yes
1450	Van Etten Varick	Village Town	Chemung Seneca	3.64 4.07		59.30% 141.49%		No No
1451		Town	Cayuga	5.38		25.45%		No
1453		Town	Oneida	1.00		61.77%		No
1454	Vernon	Village	Oneida	4.14		28.70%		No
	Verona	Town	Oneida	1.80		99.33%		No
	Vestal	Town	Broome	5.65		36.09%		No No
	Veteran Victor	Town Town	Chemung Ontario	2.16 1.53		92.39% 52.12%		No No
	Victor	Village	Ontario	4.31		131.17%		No
	Victory	Town	Cayuga	7.22		222.51%		No
1461	Victory	Village	Saratoga		2013, 2014, 2015, 2016, 2017		2017	No
	Vienna	Town	Oneida	3.04		56.74%		No
	Village of The Branch	Village	Suffolk	1.60		39.27%		No
	Villenova Virgil	Town	Chautauqua Cortland	8.31 3.51		84.56% 97.53%		Yes No
	Volney	Town	Oswego	7.27		86.74%		No
	Voorheesville	Village	Albany	1.21		118.80%		No
1468	Waddington	Town	St. Lawrence	2.23		78.28%		No
	Waddington	Village	St. Lawrence	3.23	·	75.49%		No
	Walden	Village	Orange	11.17		6.16%		Yes
	Wales Wallkill	Town	Erie Orange	2.07 5.21		322.49% 43.28%		No No
	Walton	Town	Delaware	3.51		100.98%		No No
_	Walton	Village	Delaware	9.29		18.08%		Yes
	Walworth	Town	Wayne	4.77		60.06%		No
1476	Wampsville	Village	Madison	4.96	· · · · · · · · · · · · · · · · · · ·	95.26%	<u> </u>	No
	Wappinger	Town	Dutchess	3.17		43.59%		No
	Ward	Village	Dutchess	8.80		9.44%		Yes
1479 1480	Ward Warren	Town	Allegany Warren	10.74 3.83		13.77% 21.85%		Yes No
	Warren	Town	Herkimer	6.65		164.50%		No
	Warrensburg	Town	Warren	3.72		37.27%		No
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Sorted	l by Name		FISCAI EIIGIDII	ity for Financial Restructuring E	Goard Services and Assistance Based on Statutor	y Criteria	
4	Name of Maria landing	01	0	*Average Full Value Property Tax Rates	*Average Fund *Missing Tax Levy Data Balance (used to calculate full Percentages	*Missing Annual Financial Reports (used to calculate fund	
1483	Name of Municipality Warsaw	Class Town	County Wyoming	(eligible if above 7.4156) 4.88	value tax rates) ¹ (eligible if below 5%) 75.85%	balance percentage) ¹	Eligible No
1484		Village	Wyoming	13.70	18.70%		Yes
	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	•	Town	Dutchess	1.75	44.89%		No
1489	Washingtonville Waterford	Village Town	Orange Saratoga	7.42 6.21	14.63% 33.49%		No No
1491	Waterford	Village	Saratoga	4.80	9.93%		No
1492		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 1497	Waterville Watervliet	Village City	Oneida Albany	7.36 10.55	66.15% 6.77%		No Yes
1497		Village	Schuyler	7.87	88.70%		Yes
1499		Town	Lewis	5.31	60.43%		No
1500		Town	Franklin	11.08	29.27%		Yes
1501	Waverly	Village	Tioga	12.14	26.07%		Yes
1502		Town	Ulster	6.38	37.14%		No
1503	Wawayanda	Town	Orange	2.30	150.69%		No
1504	•	Town	Steuben	3.85	54.68% 32.17%		No No
1505 1506		Village County	Steuben Wayne	5.49 7.86	49.99%		No Yes
1507	•	Town	Steuben	2.53	92.36%		No
1508	•	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		Village	Cayuga	5.76	154.15%		No
	Wells	Town	Hamilton	4.70	34.55%		No
_	Wellsburg	Village	Chemung	5.28	100.81%		No No
	Wellsville Wellsville	Town Village	Allegany Allegany	6.40 17.74	85.40% 43.06%		No Yes
	Wesley Hills	Village	Rockland	1.54	60.95%		No
1517		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	<u> </u>	Village	Suffolk	2.62	-2.37%		Yes
1521	West Haverstraw	Village	Rockland	6.70	10.27%		No
1522 1523	West Monroe West Seneca	Town	Oswego Erie	7.36 10.89	111.92% 24.20%		No Yes
1524		Town	Livingston	9.67	66.33%		Yes
1525		Town	Lewis	4.81	44.54%		No
1526		Town	Steuben	8.08	119.35%		Yes
1527	West Winfield	Village	Herkimer	5.84		2013, 2014, 2015, 2016, 2017	No
1528		Village	Nassau	3.23	41.26%		No
1529		County	Westchester	4.42	9.04%		No
1530 1531		Town	Albany Oneida	4.55 3.86	58.41% 108.61%		No No
_	Westfield	Town	Chautauqua	2.63	114.75%		No
	Westfield	Village	Chautauqua	8.38	40.42%		Yes
_	Westford	Town	Otsego	5.33		2017	No
1535	Westhampton Beach	Village	Suffolk	2.97	42.63%		No
_	Westmoreland	Town	Oneida	0.14	137.46%		No
	Westport	Town	Essex	4.01	98.98%		No
_	Westville Wethersfield	Town	Franklin Wyoming	6.36 2.74	59.93% 501.83%		No No
	Wheatfield	Town	Niagara	2.74	42.40%		No No
	Wheatland	Town	Monroe	5.51	57.18%		No
	Wheeler	Town	Steuben	8.04	154.54%		Yes
	White Creek	Town	Washington	4.20	13.54%		No
	White Plains	City	Westchester	6.79	22.69%		No
_	Whitehall	Town	Washington	4.63	59.89%		No
	Whitehall Whitesboro	Village Village	Washington Oneida	18.39 8.47	41.90% 25.88%		Yes Yes
	Whitestown	Town	Oneida	3.40	34.70%		No
	Whitney Point	Village	Broome	5.56	65.01%		No
	Willet	Town	Cortland	4.14	29.62%		No
	Williamson	Town	Wayne	4.64	85.37%		No
	Williamstown	Town	Oswego	9.52	53.97%		Yes
	Williamsville	Village	Erie	4.60	69.56%		No
_	Willing Dark	Town	Allegany	6.82	20 500/	2016, 2017	No No
	Williston Park Willsboro	Village Town	Nassau Essex	4.41 3.83	26.58% 27.53%		No No
_	Wilmington	Town	Essex	4.60	27.55%		No
	Wilna	Town	Jefferson	3.17	29.64%		No
	Wilson	Town	Niagara	3.68	106.54%		No
1560	Wilson	Village	Niagara	7.36	27.99%		No

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*Average Full Value Property Tax Rates (eligible if above 7.4156) *Value tax rates)	ically Fiscally ligible No No No No
1562 Windham Town Greene 2.94 104.86% 1563 Windsor Town Broome 3.18 70.61%	No No No
1563 Windsor Town Broome 3.18 70.61%	No No
	No
1564 Windsor Village Broome 797 2017	
1507 Williason Williage Brothe 1757	No
1565 Winfield Town Herkimer 3.51 67.84%	
1566 Wirt Town Allegany 11.76 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 10.91 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 9.20 24.62%	Yes
1580 Wyoming Village Wyoming 8.25 64.47%	Yes
1581 Yates County Yates 6.94 46.46%	No
1582 Yates Town Orleans 5.66 0.69 %	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 8.49 24.68%	Yes
1588 Youngstown Village Niagara 6.36 22.35%	No