

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
City of Albany	Albany	\$10.54	13.6%	Yes
City of Amsterdam	Montgomery	\$9.43	14.2%	Yes
City of Auburn	Cayuga	\$11.93	28.7%	Yes
City of Batavia	Genesee	\$10.08	16.0%	Yes
City of Beacon	Dutchess	\$6.72	18.6%	Yes
City of Binghamton	Broome	\$20.94	8.2%	Yes
City of Buffalo	Erie	\$11.92	39.2%	Yes
City of Canandaigua	Ontario	\$6.16	33.3%	No
City of Cohoes	Albany	\$9.38	16.3%	Yes
City of Corning	Steuben	\$10.01	39.6%	Yes
City of Cortland	Cortland	\$14.61	6.6%	Yes
City of Dunkirk	Chautauqua	\$14.92	38.5%	Yes
City of Elmira	Chemung	\$16.52	17.0%	Yes
City of Fulton	Oswego	\$16.58	14.5%	Yes
City of Geneva	Ontario	\$18.03	24.7%	Yes
City of Glen Cove	Nassau	\$6.43	-4.6%	Yes
City of Glens Falls	Warren	\$8.40	5.5%	Yes
City of Gloversville	Fulton	\$20.31	12.1%	Yes
City of Hornell	Steuben	\$11.47	20.1%	Yes
City of Hudson	Columbia	\$11.78	31.2%	Yes
City of Ithaca	Tompkins	\$12.42	18.0%	Yes
City of Jamestown	Chautauqua	\$20.14	10.0%	Yes
City of Johnstown	Fulton	\$11.48	21.1%	Yes
City of Kingston	Ulster	\$8.43	12.2%	Yes
City of Lackawanna	Erie	\$18.70	29.7%	Yes
City of Little Falls	Herkimer	\$18.72	3.8%	Yes
City of Lockport	Niagara	\$14.30	10.2%	Yes
City of Long Beach	Nassau	\$5.27	8.8%	No
City of Mechanicville	Saratoga	\$8.95	35.4%	Yes
City of Middletown	Orange	\$9.12	16.7%	Yes
City of Mount Vernon	Westchester	\$8.45	18.4%	Yes
City of New Rochelle	Westchester	\$4.37	7.1%	No
City of Newburgh	Orange	\$11.93	1.7%	Yes
City of Niagara Falls	Niagara	\$20.22	24.2%	Yes
City of North Tonawanda	Niagara	\$12.35	15.9%	Yes
City of Norwich	Chenango	\$11.50	20.2%	Yes
City of Ogdensburg	St. Lawrence	\$15.70	36.9%	Yes
City of Olean	Cattaraugus	\$13.83	15.4%	Yes
City of Oneida	Madison	\$5.49	45.0%	No
City of Oneonta	Otsego	\$8.60	74.5%	Yes
City of Oswego	Oswego	\$8.93	13.9%	Yes
City of Peekskill	Westchester	\$6.82	29.4%	Yes
City of Plattsburgh	Clinton	\$10.23	27.3%	Yes
City of Port Jervis	Orange	\$8.08	22.5%	Yes
City of Poughkeepsie	Dutchess	\$7.83	-5.9%	Yes
City of Rensselaer	Rensselaer	\$13.40	10.7%	Yes
City of Rochester	Monroe	\$8.06	11.5%	Yes
City of Rome	Oneida	\$13.18	20.3%	Yes
City of Rye	Westchester	\$2.85	33.6%	No
City of Salamanca	Cattaraugus	\$10.88	30.7%	Yes
City of Saratoga Springs	Saratoga	\$4.64	22.1%	No
City of Schenectady	Schenectady	\$13.32	22.6%	Yes
City of Sherrill	Oneida	\$5.18	56.6%	No
City of Syracuse	Onondaga	\$7.03	24.7%	Yes
City of Tonawanda	Erie	\$15.85	23.9%	Yes
City of Troy	Rensselaer	\$10.39	24.4%	Yes

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Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
City of Utica	Oneida	\$15.15	6.4%	Yes
City of Watertown	Jefferson	\$7.01	34.3%	Yes
City of Watervliet	Albany	\$9.84	9.8%	Yes
City of White Plains	Westchester	\$4.77	15.3%	No
City of Yonkers	Westchester	\$4.23	3.8%	Yes
County of Albany	Albany	\$3.11	7.5%	No
County of Allegany	Allegany	\$15.58	21.5%	Yes
County of Broome	Broome	\$7.16	3.4%	Yes
County of Cattaraugus	Cattaraugus	\$12.76	16.6%	Yes
County of Cayuga	Cayuga	\$8.73	20.8%	Yes
County of Chautauqua	Chautauqua	\$8.78	16.0%	Yes
County of Chemung	Chemung	\$7.04	11.8%	Yes
County of Chenango	Chenango	\$10.47	34.3%	Yes
County of Clinton	Clinton	\$6.04	17.4%	No
County of Columbia	Columbia	\$5.22	17.8%	No
County of Cortland	Cortland	\$14.73	11.4%	Yes
County of Delaware	Delaware	\$4.63	28.8%	No
County of Dutchess	Dutchess	\$2.80	11.0%	No
County of Erie	Erie	\$5.90	7.4%	No
County of Essex	Essex	\$2.16	48.1%	No
County of Franklin	Franklin	\$3.59	13.1%	No
County of Fulton	Fulton	\$8.44	27.1%	Yes
County of Genesee	Genesee	\$9.78	22.4%	Yes
County of Greene	Greene	\$3.31	13.5%	No
County of Hamilton	Hamilton	\$1.94	28.5%	No
County of Herkimer	Herkimer	\$5.48	25.1%	No
County of Jefferson	Jefferson	\$6.61	22.5%	Yes
County of Lewis	Lewis	\$7.10	34.3%	Yes
County of Livingston	Livingston	\$7.97	32.9%	Yes
County of Madison	Madison	\$7.64	24.7%	Yes
County of Monroe	Monroe	\$9.22	0.7%	Yes
County of Montgomery	Montgomery	\$12.31	20.8%	Yes
County of Nassau	Nassau	\$2.71	6.3%	No
County of Niagara	Niagara	\$7.87	22.5%	Yes
County of Oneida	Oneida	\$7.36	7.5%	Yes
County of Onondaga	Onondaga	\$10.95	11.0%	Yes
County of Ontario	Ontario	\$6.77	37.0%	Yes
County of Orange	Orange	\$3.06	32.7%	No
County of Orleans	Orleans	\$9.25	16.9%	Yes
County of Oswego	Oswego	\$9.71	35.4%	Yes
County of Otsego	Otsego	\$3.04	26.9%	No
County of Putnam	Putnam	\$2.42	21.6%	No
County of Rensselaer	Rensselaer	\$5.63	5.2%	No
County of Rockland	Rockland	\$1.77	0.2%	Yes
County of Saratoga	Saratoga	\$2.58	9.8%	No
County of Schenectady	Schenectady	\$6.74	16.3%	Yes
County of Schoharie	Schoharie	\$8.05	20.8%	Yes
County of Schuyler	Schuyler	\$8.36	16.0%	Yes
County of Seneca	Seneca	\$5.65	57.9%	No
County of St. Lawrence	St. Lawrence	\$9.49	5.5%	Yes
County of Steuben	Steuben	\$9.44	42.0%	Yes
County of Suffolk	Suffolk	\$0.28	-3.3%	Yes
County of Sullivan	Sullivan	\$5.39	14.5%	No
County of Tioga	Tioga	\$8.24	19.7%	Yes
County of Tompkins	Tompkins	\$6.20	14.1%	No
County of Ulster	Ulster	\$3.80	15.3%	No
County of Warren	Warren	\$3.38	7.8%	No

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Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
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County of Washington	Washington	\$5.98	16.3%	No
County of Wayne	Wayne	\$7.89	60.4%	Yes
County of Westchester	Westchester	\$3.27	9.3%	No
County of Wyoming	Wyoming	\$7.77	24.0%	Yes
County of Yates	Yates	\$6.17	43.3%	No
Town of Adams	Jefferson	\$2.80	7.3%	No
Town of Addison	Steuben	\$7.29	109.5%	Yes
Town of Afton	Chenango	\$3.11	142.7%	No
Town of Alabama	Genesee	\$1.12	104.5%	No
Town of Albion	Oswego	\$5.18	54.1%	No
Town of Albion	Orleans	\$4.56	85.7%	No
Town of Alden	Erie	\$1.56	78.0%	No
Town of Alexander	Genesee	\$4.07	70.0%	No
Town of Alexandria	Jefferson	\$0.30	39.1%	No
Town of Alfred	Allegany	\$5.68	40.9%	No
Town of Allegany	Cattaraugus	\$4.01	27.8%	No
Town of Allen	Allegany	\$6.92	8.6%	Yes
Town of Alma	Allegany	\$17.40	23.4%	Yes
Town of Almond	Allegany	\$7.93	62.9%	Yes
Town of Altona	Clinton	\$3.60	141.5%	No
Town of Amboy	Oswego	\$7.30	32.5%	Yes
Town of Amenia	Dutchess	\$2.09	53.6%	No
Town of Amherst	Erie	\$4.26	24.3%	No
Town of Amity	Allegany	\$8.72	124.6%	Yes
Town of Amsterdam	Montgomery	\$0.00	21.8%	No
Town of Ancram	Columbia	\$2.72	94.3%	No
Town of Andes	Delaware	\$2.60	48.0%	No
Town of Andover	Allegany	\$10.22	23.1%	Yes
Town of Angelica	Allegany	\$4.52	134.8%	No
Town of Annsville	Oneida	\$5.03	34.5%	No
Town of Antwerp	Jefferson	\$7.41	79.4%	Yes
Town of Arcade	Wyoming	\$4.30	22.9%	No
Town of Arcadia	Wayne	\$4.36	45.1%	No
Town of Argyle	Washington	\$3.92	57.9%	No
Town of Arietta	Hamilton	\$2.74	68.3%	No
Town of Arkwright	Chautauqua	\$6.30	108.8%	No
Town of Ashford	Cattaraugus	\$2.30	272.0%	No
Town of Ashland	Greene	\$3.35	62.0%	No
Town of Ashland	Chemung	\$3.07	167.4%	No
Town of Athens	Greene	\$1.52	144.1%	No
Town of Attica	Wyoming	\$4.70	17.5%	No
Town of Augusta	Oneida	\$7.54	59.9%	Yes
Town of Aurelius	Cayuga	\$1.05	45.0%	No
Town of Aurora	Erie	\$2.68	66.7%	No
Town of Ausable	Clinton	\$6.27	68.2%	No
Town of Austerlitz	Columbia	\$1.11	98.6%	No
Town of Ava	Oneida	\$3.77	65.5%	No
Town of Avoca	Steuben	\$7.16	59.8%	Yes
Town of Avon	Livingston	\$3.95	29.7%	No
Town of Babylon	Suffolk	\$1.96	17.1%	No
Town of Bainbridge	Chenango	\$3.57	31.4%	No
Town of Baldwin	Chemung	\$4.65	N/A	No
Town of Ballston	Saratoga	\$0.00	41.1%	No
Town of Bangor	Franklin	\$5.76	12.4%	No
Town of Barker	Broome	\$1.26	524.3%	No
Town of Barre	Orleans	\$9.03	60.5%	Yes
Town of Barrington	Yates	\$4.34	104.5%	No

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Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Barton	Tioga	\$1.98	126.8%	No
Town of Batavia	Genesee	\$0.00	187.1%	No
Town of Bath	Steuben	\$3.33	21.4%	No
Town of Bedford	Westchester	\$2.68	34.7%	No
Town of Beekman	Dutchess	\$1.36	55.0%	No
Town of Beekmantown	Clinton	\$1.57	26.8%	No
Town of Belfast	Allegany	\$11.25	17.6%	Yes
Town of Belmont	Franklin	\$3.82	81.1%	No
Town of Bennington	Wyoming	\$3.41	33.6%	No
Town of Benson	Hamilton	\$2.78	75.3%	No
Town of Benton	Yates	\$4.23	85.7%	No
Town of Bergen	Genesee	\$2.21	46.7%	No
Town of Berkshire	Tioga	\$6.79	76.7%	Yes
Town of Berlin	Rensselaer	\$2.36	283.8%	No
Town of Berne	Albany	\$2.79	141.6%	No
Town of Bethany	Genesee	\$3.62	200.6%	No
Town of Bethel	Sullivan	\$4.08	48.5%	No
Town of Bethlehem	Albany	\$1.73	22.3%	No
Town of Big Flats	Chemung	\$2.69	95.6%	No
Town of Binghamton	Broome	\$2.52	44.8%	No
Town of Birdsall	Allegany	\$7.01	92.6%	Yes
Town of Black Brook	Clinton	\$7.48	96.7%	Yes
Town of Bleecker	Fulton	\$1.98	117.9%	No
Town of Blenheim	Schoharie	\$6.34	8.1%	No
Town of Blooming Grove	Orange	\$3.84	65.5%	No
Town of Bolivar	Allegany	\$12.80	123.3%	Yes
Town of Bolton	Warren	\$0.46	94.2%	No
Town of Bombay	Franklin	\$3.66	56.2%	No
Town of Boonville	Oneida	\$0.77	47.3%	No
Town of Boston	Erie	\$1.75	135.4%	No
Town of Bovina	Delaware	\$4.19	25.7%	No
Town of Boylston	Oswego	\$8.71	39.8%	Yes
Town of Bradford	Steuben	\$9.01	130.9%	Yes
Town of Brandon	Franklin	\$7.78	114.0%	Yes
Town of Brant	Erie	\$4.62	56.3%	No
Town of Brasher	St. Lawrence	\$5.26	125.0%	No
Town of Bridgewater	Oneida	\$9.41	-19.9%	Yes
Town of Brighton	Monroe	\$5.15	47.6%	No
Town of Brighton	Franklin	\$2.10	50.8%	No
Town of Bristol	Ontario	\$2.21	125.5%	No
Town of Broadalbin	Fulton	\$0.79	55.0%	No
Town of Brookfield	Madison	\$6.58	30.4%	Yes
Town of Brookhaven	Suffolk	\$1.72	39.3%	No
Town of Broome	Schoharie	\$6.18	180.4%	No
Town of Brownville	Jefferson	\$1.44	45.2%	No
Town of Brunswick	Rensselaer	\$1.95	54.8%	No
Town of Brutus	Cayuga	\$1.81	150.1%	No
Town of Burke	Franklin	\$6.51	65.3%	No
Town of Burlington	Otsego	\$7.17	91.8%	Yes
Town of Burns	Allegany	\$8.04	214.2%	Yes
Town of Busti	Chautauqua	\$2.68	81.9%	No
Town of Butler	Wayne	\$5.62	99.3%	No
Town of Butternuts	Otsego	\$5.37	80.3%	No
Town of Byron	Genesee	\$1.96	168.8%	No
Town of Cairo	Greene	\$4.35	59.7%	No
Town of Caledonia	Livingston	\$4.38	89.2%	No
Town of Callicoon	Sullivan	\$4.55	48.2%	No

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Town of Cambria	Niagara	\$1.74	70.7%	No
Town of Cambridge	Washington	\$2.98	36.6%	No
Town of Camden	Oneida	\$0.65	17.9%	No
Town of Cameron	Steuben	\$5.21	76.1%	No
Town of Camillus	Onondaga	\$6.75	19.9%	Yes
Town of Campbell	Steuben	\$4.56	9.1%	No
Town of Canaan	Columbia	\$1.43	29.1%	No
Town of Canadice	Ontario	\$2.58	88.8%	No
Town of Canajoharie	Montgomery	\$1.98	41.4%	No
Town of Canandaigua	Ontario	\$0.49	144.0%	No
Town of Candor	Tioga	\$5.37	46.5%	No
Town of Caneadea	Allegany	\$9.00	27.2%	Yes
Town of Canisteo	Steuben	\$5.43	14.3%	No
Town of Canton	St. Lawrence	\$2.91	21.1%	No
Town of Cape Vincent	Jefferson	\$0.61	59.2%	No
Town of Carlisle	Schoharie	\$3.49	350.9%	No
Town of Carlton	Orleans	\$4.32	73.0%	No
Town of Carmel	Putnam	\$3.23	25.9%	No
Town of Caroga	Fulton	\$2.88	32.2%	No
Town of Caroline	Tompkins	\$6.07	62.1%	No
Town of Carroll	Chautauqua	\$8.22	109.7%	Yes
Town of Carrollton	Cattaraugus	\$3.38	112.4%	No
Town of Castile	Wyoming	\$3.38	109.3%	No
Town of Catharine	Schuyler	\$6.20	77.0%	No
Town of Catlin	Chemung	\$1.98	86.2%	No
Town of Cato	Cayuga	\$3.38	15.3%	No
Town of Caton	Steuben	\$6.17	180.5%	No
Town of Catskill	Greene	\$3.27	40.9%	No
Town of Cayuta	Schuyler	\$8.85	91.7%	Yes
Town of Cazenovia	Madison	\$1.03	56.5%	No
Town of Centerville	Allegany	\$10.39	6.8%	Yes
Town of Champion	Jefferson	\$2.74	5.9%	No
Town of Champlain	Clinton	\$2.11	30.3%	No
Town of Charleston	Montgomery	\$3.40	32.7%	No
Town of Charlotte	Chautauqua	\$7.44	55.8%	Yes
Town of Charlton	Saratoga	\$0.00	98.9%	No
Town of Chateaugay	Franklin	\$6.84	115.1%	Yes
Town of Chatham	Columbia	\$1.90	65.8%	No
Town of Chautauqua	Chautauqua	\$0.17	35.2%	No
Town of Chazy	Clinton	\$3.14	110.3%	No
Town of Cheektowaga	Erie	\$9.31	46.9%	Yes
Town of Chemung	Chemung	\$0.86	147.0%	No
Town of Chenango	Broome	\$1.10	41.0%	No
Town of Cherry Creek	Chautauqua	\$7.86	12.0%	Yes
Town of Cherry Valley	Otsego	\$7.53	3.6%	Yes
Town of Chester	Orange	\$4.26	8.5%	No
Town of Chester	Warren	\$1.13	12.7%	No
Town of Chesterfield	Essex	\$4.99	14.1%	No
Town of Chili	Monroe	\$3.83	126.1%	No
Town of Cicero	Onondaga	\$3.09	71.3%	No
Town of Cincinnatus	Cortland	\$1.80	68.4%	No
Town of Clare	St. Lawrence	\$7.30	26.6%	Yes
Town of Clarence	Erie	\$2.01	40.4%	No
Town of Clarendon	Orleans	\$4.73	24.2%	No
Town of Clarkson	Monroe	\$3.58	37.2%	No
Town of Clarkstown	Rockland	\$5.73	27.2%	No
Town of Clarksville	Allegany	\$9.88	45.1%	Yes

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Town of Claverack	Columbia	\$0.92	81.1%	No
Town of Clay	Onondaga	\$2.22	44.2%	No
Town of Clayton	Jefferson	\$1.28	16.1%	No
Town of Clermont	Columbia	\$0.39	157.0%	No
Town of Clifton	St. Lawrence	\$5.52	5.6%	No
Town of Clifton Park	Saratoga	\$0.10	73.3%	No
Town of Clinton	Dutchess	\$1.46	41.1%	No
Town of Clinton	Clinton	\$0.69	70.1%	No
Town of Clymer	Chautauqua	\$4.60	22.7%	No
Town of Cobleskill	Schoharie	\$3.27	72.9%	No
Town of Cochecton	Sullivan	\$4.78	177.8%	No
Town of Coeymans	Albany	\$2.91	12.6%	No
Town of Cohocton	Steuben	\$3.07	78.8%	No
Town of Colchester	Delaware	\$2.92	66.3%	No
Town of Colden	Erie	\$1.99	160.4%	No
Town of Coldspring	Cattaraugus	\$1.45	46.1%	No
Town of Colesville	Broome	\$2.38	88.3%	No
Town of Collins	Erie	\$2.57	79.8%	No
Town of Colonie	Albany	\$2.09	-38.1%	Yes
Town of Colton	St. Lawrence	\$2.58	84.7%	No
Town of Columbia	Herkimer	\$5.06	158.5%	No
Town of Columbus	Chenango	\$6.38	135.8%	No
Town of Concord	Erie	\$1.81	53.3%	No
Town of Conesus	Livingston	\$5.93	35.8%	No
Town of Conesville	Schoharie	\$5.55	41.6%	No
Town of Conewango	Cattaraugus	\$6.16	30.9%	No
Town of Conklin	Broome	\$2.78	27.6%	No
Town of Conquest	Cayuga	\$2.14	81.6%	No
Town of Constable	Franklin	\$4.60	22.2%	No
Town of Constantia	Oswego	\$4.07	24.1%	No
Town of Copake	Columbia	\$1.56	18.3%	No
Town of Corinth	Saratoga	\$3.18	95.5%	No
Town of Corning	Steuben	\$3.66	137.9%	No
Town of Cornwall	Orange	\$2.61	31.7%	No
Town of Cortlandt	Westchester	\$3.16	35.4%	No
Town of Cortlandville	Cortland	\$3.17	38.1%	No
Town of Coventry	Chenango	\$4.05	66.5%	No
Town of Covert	Seneca	\$3.54	29.4%	No
Town of Covington	Wyoming	\$6.37	143.3%	No
Town of Coxsackie	Greene	\$2.39	22.0%	No
Town of Crawford	Orange	\$3.89	11.1%	No
Town of Croghan	Lewis	\$3.47	73.9%	No
Town of Crown Point	Essex	\$5.55	48.7%	No
Town of Cuba	Allegany	\$8.32	15.3%	Yes
Town of Cuyler	Cortland	\$7.12	110.0%	Yes
Town of Danby	Tompkins	\$5.92	74.2%	No
Town of Dannemora	Clinton	\$8.30	114.0%	Yes
Town of Dansville	Steuben	\$8.31	52.1%	Yes
Town of Danube	Herkimer	\$2.85	99.8%	No
Town of Darien	Genesee	\$0.00	176.2%	No
Town of Davenport	Delaware	\$3.79	N/A	No
Town of Day	Saratoga	\$1.35	121.8%	No
Town of Dayton	Cattaraugus	\$4.88	15.9%	No
Town of De Kalb	St. Lawrence	\$6.28	23.7%	No
Town of De Peyster	St. Lawrence	\$6.21	73.5%	No
Town of De Ruyter	Madison	\$1.99	68.6%	No
Town of Decatur	Otsego	\$7.14	63.9%	Yes

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Deerfield	Oneida	\$1.01	292.3%	No
Town of Deerpark	Orange	\$3.59	11.3%	No
Town of Delaware	Sullivan	\$5.11	71.8%	No
Town of Delhi	Delaware	\$4.43	63.6%	No
Town of Denmark	Lewis	\$7.55	58.9%	Yes
Town of Denning	Ulster	\$5.16	229.0%	No
Town of Deposit	Delaware	\$3.16	65.6%	No
Town of DeWitt	Onondaga	\$4.26	58.4%	No
Town of Diana	Lewis	\$3.81	97.5%	No
Town of Dickinson	Franklin	\$7.30	122.7%	Yes
Town of Dickinson	Broome	\$1.32	11.6%	No
Town of Dix	Schuyler	\$5.16	71.1%	No
Town of Dover	Dutchess	\$2.26	54.6%	No
Town of Dresden	Washington	\$1.98	N/A	No
Town of Dryden	Tompkins	\$1.39	143.3%	No
Town of Duane	Franklin	\$3.07	166.3%	No
Town of Duanesburg	Schenectady	\$1.14	265.4%	No
Town of Dunkirk	Chautauqua	\$0.57	299.1%	No
Town of Durham	Greene	\$5.12	81.4%	No
Town of Eagle	Wyoming	\$0.00	394.0%	No
Town of East Bloomfield	Ontario	\$2.25	44.6%	No
Town of East Fishkill	Dutchess	\$2.23	41.7%	No
Town of East Greenbush	Rensselaer	\$3.89	-18.8%	Yes
Town of East Hampton	Suffolk	\$1.80	-15.9%	Yes
Town of East Otto	Cattaraugus	\$6.50	44.8%	No
Town of East Rochester	Monroe	\$0.00	N/A	No
Town of Eastchester	Westchester	\$3.59	45.1%	No
Town of Easton	Washington	\$2.40	70.6%	No
Town of Eaton	Madison	\$2.28	55.1%	No
Town of Eden	Erie	\$3.63	41.9%	No
Town of Edinburg	Saratoga	\$0.53	179.0%	No
Town of Edmeston	Otsego	\$5.03	223.8%	No
Town of Edwards	St. Lawrence	\$11.26	6.0%	Yes
Town of Elba	Genesee	\$1.98	48.6%	No
Town of Elbridge	Onondaga	\$4.69	114.3%	No
Town of Elizabethtown	Essex	\$4.78	39.1%	No
Town of Ellenburg	Clinton	\$3.12	56.5%	No
Town of Ellery	Chautauqua	\$1.18	71.8%	No
Town of Ellicott	Chautauqua	\$4.02	6.0%	No
Town of Ellicottville	Cattaraugus	\$1.09	11.2%	No
Town of Ellington	Chautauqua	\$10.79	30.1%	Yes
Town of Ellisburg	Jefferson	\$2.20	42.0%	No
Town of Elma	Erie	\$0.23	57.4%	No
Town of Elmira	Chemung	\$1.37	45.4%	No
Town of Enfield	Tompkins	\$2.72	202.7%	No
Town of Ephratah	Fulton	\$8.01	107.1%	Yes
Town of Erin	Chemung	\$1.78	94.5%	No
Town of Erwin	Steuben	\$5.31	55.0%	No
Town of Esopus	Ulster	\$2.58	34.9%	No
Town of Esperance	Schoharie	\$1.26	45.1%	No
Town of Essex	Essex	\$4.17	91.8%	No
Town of Evans	Erie	\$7.90	5.5%	Yes
Town of Exeter	Otsego	\$4.90	119.5%	No
Town of Fabius	Onondaga	\$6.67	40.9%	Yes
Town of Fairfield	Herkimer	\$3.83	N/A	No
Town of Fallsburg	Sullivan	\$6.86	65.8%	Yes
Town of Farmersville	Cattaraugus	\$8.10	38.6%	Yes

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Farmington	Ontario	\$1.21	369.1%	No
Town of Fayette	Seneca	\$3.51	80.8%	No
Town of Fenner	Madison	\$3.34	76.8%	No
Town of Fenton	Broome	\$0.91	143.3%	No
Town of Fine	St. Lawrence	\$9.03	38.7%	Yes
Town of Fishkill	Dutchess	\$1.46	-18.1%	Yes
Town of Fleming	Cayuga	\$0.00	54.6%	No
Town of Florence	Oneida	\$3.79	-7.6%	Yes
Town of Florida	Montgomery	\$0.00	252.4%	No
Town of Floyd	Oneida	\$2.83	41.6%	No
Town of Forestburgh	Sullivan	\$4.93	94.8%	No
Town of Forestport	Oneida	\$1.28	116.0%	No
Town of Fort Ann	Washington	\$1.97	78.3%	No
Town of Fort Covington	Franklin	\$6.77	66.3%	Yes
Town of Fort Edward	Washington	\$4.57	36.7%	No
Town of Fowler	St. Lawrence	\$6.84	78.2%	Yes
Town of Frankfort	Herkimer	\$3.76	100.4%	No
Town of Franklin	Delaware	\$4.89	31.6%	No
Town of Franklin	Franklin	\$4.15	N/A	No
Town of Franklinville	Cattaraugus	\$6.87	53.9%	Yes
Town of Freedom	Cattaraugus	\$4.10	25.9%	No
Town of Freetown	Cortland	\$6.46	52.7%	No
Town of Fremont	Steuben	\$9.94	126.4%	Yes
Town of Fremont	Sullivan	\$3.25	74.2%	No
Town of French Creek	Chautauqua	\$2.68	47.4%	No
Town of Friendship	Allegany	\$10.08	45.0%	Yes
Town of Fulton	Schoharie	\$4.03	85.5%	No
Town of Gaines	Orleans	\$5.29	84.7%	No
Town of Gainesville	Wyoming	\$5.78	45.4%	No
Town of Galen	Wayne	\$4.12	53.4%	No
Town of Gallatin	Columbia	\$0.94	95.7%	No
Town of Galway	Saratoga	\$0.68	25.9%	No
Town of Gardiner	Ulster	\$1.83	54.0%	No
Town of Gates	Monroe	\$6.55	37.5%	No
Town of Geddes	Onondaga	\$5.89	64.6%	No
Town of Genesee	Allegany	\$8.88	89.2%	Yes
Town of Genesee Falls	Wyoming	\$11.70	16.2%	Yes
Town of Geneseo	Livingston	\$3.01	79.2%	No
Town of Geneva	Ontario	\$0.05	199.7%	No
Town of Genoa	Cayuga	\$0.92	88.5%	No
Town of Georgetown	Madison	\$7.55	54.7%	Yes
Town of German	Chenango	\$4.00	58.2%	No
Town of German Flatts	Herkimer	\$4.04	29.7%	No
Town of Germantown	Columbia	\$2.09	60.0%	No
Town of Gerry	Chautauqua	\$4.80	81.7%	No
Town of Ghent	Columbia	\$1.00	138.6%	No
Town of Gilboa	Schoharie	\$2.98	75.8%	No
Town of Glen	Montgomery	\$1.04	29.5%	No
Town of Glenville	Schenectady	\$2.89	30.0%	No
Town of Gorham	Ontario	\$0.05	147.1%	No
Town of Goshen	Orange	\$3.40	18.4%	No
Town of Gouverneur	St. Lawrence	\$3.60	37.3%	No
Town of Grafton	Rensselaer	\$3.15	6.6%	No
Town of Granby	Oswego	\$2.51	61.1%	No
Town of Grand Island	Erie	\$3.02	73.0%	No
Town of Granger	Allegany	\$9.38	33.3%	Yes
Town of Granville	Washington	\$3.30	79.2%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Great Valley	Cattaraugus	\$4.47	43.7%	No
Town of Greece	Monroe	\$6.41	53.6%	No
Town of Green Island	Albany	\$0.00	100.0%	No
Town of Greenburgh	Westchester	\$5.17	112.0%	No
Town of Greene	Chenango	\$3.74	74.3%	No
Town of Greenfield	Saratoga	\$1.13	144.6%	No
Town of Greenport	Columbia	\$2.57	48.3%	No
Town of Greenville	Greene	\$4.09	35.7%	No
Town of Greenville	Orange	\$2.26	90.5%	No
Town of Greenwich	Washington	\$2.37	63.5%	No
Town of Greenwood	Steuben	\$7.67	25.1%	Yes
Town of Greig	Lewis	\$3.53	77.3%	No
Town of Groton	Tompkins	\$6.16	124.4%	No
Town of Grove	Allegany	\$11.31	48.9%	Yes
Town of Groveland	Livingston	\$3.48	57.0%	No
Town of Guilderland	Albany	\$1.06	27.1%	No
Town of Guilford	Chenango	\$5.17	55.8%	No
Town of Hadley	Saratoga	\$4.24	55.0%	No
Town of Hague	Warren	\$0.00	336.7%	No
Town of Halcott	Greene	\$2.96	8.2%	No
Town of Halfmoon	Saratoga	\$0.00	91.5%	No
Town of Hamburg	Erie	\$5.60	41.7%	No
Town of Hamden	Delaware	\$3.68	111.5%	No
Town of Hamilton	Madison	\$1.92	126.7%	No
Town of Hamlin	Monroe	\$2.98	44.8%	No
Town of Hammond	St. Lawrence	\$1.06	75.6%	No
Town of Hampton	Washington	\$3.48	52.9%	No
Town of Hamptonburgh	Orange	\$1.08	31.8%	No
Town of Hancock	Delaware	\$5.27	29.5%	No
Town of Hannibal	Oswego	\$4.63	18.0%	No
Town of Hanover	Chautauqua	\$2.72	91.2%	No
Town of Hardenburgh	Ulster	\$4.27	102.9%	No
Town of Harford	Cortland	\$5.47	71.0%	No
Town of Harmony	Chautauqua	\$3.65	121.0%	No
Town of Harpersfield	Delaware	\$6.07	11.0%	No
Town of Harrietstown	Franklin	\$1.64	32.6%	No
Town of Harrisburg	Lewis	\$5.00	157.6%	No
Town of Harrison	Westchester	\$3.42	0.2%	Yes
Town of Hartford	Washington	\$5.96	118.7%	No
Town of Hartland	Niagara	\$2.05	24.9%	No
Town of Hartsville	Steuben	\$4.96	37.9%	No
Town of Hartwick	Otsego	\$2.89	90.7%	No
Town of Hastings	Oswego	\$3.49	91.6%	No
Town of Haverstraw	Rockland	\$6.53	43.5%	No
Town of Hebron	Washington	\$3.34	203.5%	No
Town of Hector	Schuyler	\$3.57	43.3%	No
Town of Hempstead	Nassau	\$1.18	38.2%	No
Town of Henderson	Jefferson	\$0.46	121.8%	No
Town of Henrietta	Monroe	\$1.21	161.7%	No
Town of Herkimer	Herkimer	\$3.88	91.5%	No
Town of Hermon	St. Lawrence	\$9.64	68.3%	Yes
Town of Highland	Sullivan	\$3.64	66.9%	No
Town of Highlands	Orange	\$6.77	N/A	Yes
Town of Hillsdale	Columbia	\$1.89	159.7%	No
Town of Hinsdale	Cattaraugus	\$6.40	51.6%	No
Town of Holland	Erie	\$3.49	103.8%	No
Town of Homer	Cortland	\$1.33	63.2%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
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Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Hoosick	Rensselaer	\$3.12	59.0%	No
Town of Hope	Hamilton	\$5.42	78.0%	No
Town of Hopewell	Ontario	\$0.90	60.2%	No
Town of Hopkinton	St. Lawrence	\$6.17	63.4%	No
Town of Horicon	Warren	\$0.70	38.5%	No
Town of Hornby	Steuben	\$7.47	124.4%	Yes
Town of Hornellsville	Steuben	\$3.02	52.0%	No
Town of Horseheads	Chemung	\$0.00	72.5%	No
Town of Hounsfield	Jefferson	\$1.37	24.4%	No
Town of Howard	Steuben	\$8.32	33.2%	Yes
Town of Hume	Allegany	\$10.25	141.4%	Yes
Town of Humphrey	Cattaraugus	\$5.05	181.5%	No
Town of Hunter	Greene	\$2.67	83.5%	No
Town of Huntington	Suffolk	\$1.78	41.3%	No
Town of Hurley	Ulster	\$2.22	109.8%	No
Town of Huron	Wayne	\$3.21	107.0%	No
Town of Hyde Park	Dutchess	\$2.36	30.5%	No
Town of Independence	Allegany	\$10.66	36.1%	Yes
Town of Indian Lake	Hamilton	\$3.76	15.7%	No
Town of Inlet	Hamilton	\$4.76	35.4%	No
Town of Ira	Cayuga	\$4.19	61.9%	No
Town of Irondequoit	Monroe	\$6.45	8.5%	No
Town of Ischua	Cattaraugus	\$3.35	N/A	No
Town of Islip	Suffolk	\$0.92	64.4%	No
Town of Italy	Yates	\$9.04	25.7%	Yes
Town of Ithaca	Tompkins	\$2.14	76.6%	No
Town of Jackson	Washington	\$2.21	40.4%	No
Town of Jasper	Steuben	\$6.51	3.5%	Yes
Town of Java	Wyoming	\$3.56	266.3%	No
Town of Jay	Essex	\$5.90	24.2%	No
Town of Jefferson	Schoharie	\$4.87	47.4%	No
Town of Jerusalem	Yates	\$2.27	75.4%	No
Town of Jewett	Greene	\$2.40	79.0%	No
Town of Johnsbury	Warren	\$2.08	30.9%	No
Town of Johnstown	Fulton	\$0.82	121.5%	No
Town of Junius	Seneca	\$3.48	283.4%	No
Town of Keene	Essex	\$2.95	38.7%	No
Town of Kendall	Orleans	\$4.30	70.7%	No
Town of Kent	Putnam	\$5.78	50.8%	No
Town of Kiantone	Chautauqua	\$2.81	140.2%	No
Town of Kinderhook	Columbia	\$1.16	15.9%	No
Town of Kingsbury	Washington	\$2.98	138.7%	No
Town of Kingston	Ulster	\$5.49	50.1%	No
Town of Kirkland	Oneida	\$3.40	56.9%	No
Town of Kirkwood	Broome	\$2.10	76.7%	No
Town of Knox	Albany	\$0.98	122.6%	No
Town of Kortright	Delaware	\$4.86	123.1%	No
Town of La Fayette	Onondaga	\$3.97	46.4%	No
Town of La Grange	Dutchess	\$2.00	22.9%	No
Town of Lake George	Warren	\$1.27	7.6%	No
Town of Lake Luzerne	Warren	\$3.08	41.1%	No
Town of Lake Pleasant	Hamilton	\$4.08	14.7%	No
Town of Lancaster	Erie	\$5.51	21.2%	No
Town of Lansing	Tompkins	\$1.62	126.0%	No
Town of Lapeer	Cortland	\$7.86	140.4%	Yes
Town of Laurens	Otsego	\$5.50	69.6%	No
Town of Lawrence	St. Lawrence	\$8.86	26.6%	Yes

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

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Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Le Ray	Jefferson	\$1.60	167.3%	No
Town of Le Roy	Genesee	\$0.73	30.4%	No
Town of Lebanon	Madison	\$4.73	174.2%	No
Town of Ledyard	Cayuga	\$0.81	24.2%	No
Town of Lee	Oneida	\$0.00	332.0%	No
Town of Leicester	Livingston	\$6.15	44.3%	No
Town of Lenox	Madison	\$1.30	86.5%	No
Town of Leon	Cattaraugus	\$8.43	1.6%	Yes
Town of Lewis	Lewis	\$7.74	95.5%	Yes
Town of Lewis	Essex	\$3.89	114.8%	No
Town of Lewisboro	Westchester	\$1.38	-0.8%	Yes
Town of Lewiston	Niagara	\$0.00	50.2%	No
Town of Lexington	Greene	\$3.13	112.3%	No
Town of Leyden	Lewis	\$5.44	102.2%	No
Town of Liberty	Sullivan	\$6.82	44.0%	Yes
Town of Lima	Livingston	\$4.37	83.0%	No
Town of Lincklaen	Chenango	\$10.34	235.8%	Yes
Town of Lincoln	Madison	\$3.03	137.0%	No
Town of Lindley	Steuben	\$7.21	N/A	Yes
Town of Lisbon	St. Lawrence	\$5.37	190.9%	No
Town of Lisle	Broome	\$4.16	24.6%	No
Town of Litchfield	Herkimer	\$3.00	170.9%	No
Town of Little Falls	Herkimer	\$2.70	45.9%	No
Town of Little Valley	Cattaraugus	\$7.79	29.1%	Yes
Town of Livingston	Columbia	\$1.33	130.6%	No
Town of Livonia	Livingston	\$4.50	70.1%	No
Town of Lloyd	Ulster	\$3.52	26.7%	No
Town of Locke	Cayuga	\$5.53	141.6%	No
Town of Lockport	Niagara	\$0.00	103.2%	No
Town of Lodi	Seneca	\$6.98	50.1%	Yes
Town of Long Lake	Hamilton	\$2.90	26.2%	No
Town of Lorraine	Jefferson	\$7.57	12.6%	Yes
Town of Louisville	St. Lawrence	\$1.75	66.1%	No
Town of Lowville	Lewis	\$5.71	78.8%	No
Town of Lumberland	Sullivan	\$6.65	68.3%	Yes
Town of Lyme	Jefferson	\$0.48	51.1%	No
Town of Lyndon	Cattaraugus	\$6.49	23.0%	No
Town of Lyons	Wayne	\$7.35	185.7%	Yes
Town of Lyonsdale	Lewis	\$5.98	62.6%	No
Town of Lysander	Onondaga	\$1.58	49.6%	No
Town of Macedon	Wayne	\$3.07	50.2%	No
Town of Machias	Cattaraugus	\$4.72	112.9%	No
Town of Macomb	St. Lawrence	\$5.31	142.7%	No
Town of Madison	Madison	\$2.79	108.6%	No
Town of Madrid	St. Lawrence	\$10.28	33.1%	Yes
Town of Maine	Broome	\$2.28	56.8%	No
Town of Malone	Franklin	\$5.70	109.4%	No
Town of Malta	Saratoga	\$0.05	71.9%	No
Town of Mamakating	Sullivan	\$3.15	27.4%	No
Town of Mamaroneck	Westchester	\$3.39	25.0%	No
Town of Manchester	Ontario	\$1.12	60.0%	No
Town of Manheim	Herkimer	\$1.88	30.4%	No
Town of Manlius	Onondaga	\$4.34	22.0%	No
Town of Mansfield	Cattaraugus	\$4.22	20.4%	No
Town of Marathon	Cortland	\$2.87	41.5%	No
Town of Marbletown	Ulster	\$1.77	47.7%	No
Town of Marcellus	Onondaga	\$4.72	N/A	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Marcy	Oneida	\$0.67	117.6%	No
Town of Marilla	Erie	\$0.25	90.4%	No
Town of Marion	Wayne	\$5.14	100.6%	No
Town of Marlborough	Ulster	\$5.90	26.9%	No
Town of Marshall	Oneida	\$3.46	91.4%	No
Town of Martinsburg	Lewis	\$5.75	127.9%	No
Town of Maryland	Otsego	\$4.38	48.1%	No
Town of Masonville	Delaware	\$4.17	53.0%	No
Town of Massena	St. Lawrence	\$4.15	73.8%	No
Town of Mayfield	Fulton	\$0.33	110.0%	No
Town of Mc Donough	Chenango	\$4.34	100.2%	No
Town of Mendon	Monroe	\$2.51	47.6%	No
Town of Mentz	Cayuga	\$3.13	50.0%	No
Town of Meredith	Delaware	\$5.12	36.8%	No
Town of Mexico	Oswego	\$5.69	10.5%	No
Town of Middleburgh	Schoharie	\$3.10	33.9%	No
Town of Middlebury	Wyoming	\$7.34	77.4%	Yes
Town of Middlefield	Otsego	\$1.39	43.2%	No
Town of Middlesex	Yates	\$6.25	92.2%	No
Town of Middletown	Delaware	\$3.56	43.0%	No
Town of Milan	Dutchess	\$1.93	48.0%	No
Town of Milford	Otsego	\$1.38	81.8%	No
Town of Milo	Yates	\$2.47	52.1%	No
Town of Milton	Saratoga	\$0.30	160.3%	No
Town of Mina	Chautauqua	\$3.22	130.9%	No
Town of Minden	Montgomery	\$2.85	35.9%	No
Town of Minerva	Essex	\$4.07	48.7%	No
Town of Minetto	Oswego	\$5.03	59.3%	No
Town of Minisink	Orange	\$1.80	-16.8%	Yes
Town of Mohawk	Montgomery	\$1.66	16.0%	No
Town of Moira	Franklin	\$6.38	77.8%	No
Town of Monroe	Orange	\$1.58	35.4%	No
Town of Montague	Lewis	\$4.85	23.0%	No
Town of Montezuma	Cayuga	\$2.36	183.8%	No
Town of Montgomery	Orange	\$3.24	61.0%	No
Town of Montour	Schuyler	\$5.76	127.7%	No
Town of Mooers	Clinton	\$5.54	76.8%	No
Town of Moravia	Cayuga	\$2.47	29.6%	No
Town of Moreau	Saratoga	\$0.84	144.7%	No
Town of Morehouse	Hamilton	\$4.28	N/A	No
Town of Moriah	Essex	\$7.95	18.4%	Yes
Town of Morris	Otsego	\$5.12	42.3%	No
Town of Morristown	St. Lawrence	\$3.59	18.0%	No
Town of Mount Hope	Orange	\$3.45	51.5%	No
Town of Mount Kisco	Westchester	\$0.00	N/A	No
Town of Mount Morris	Livingston	\$6.57	11.8%	No
Town of Mount Pleasant	Westchester	\$1.60	26.9%	No
Town of Murray	Orleans	\$3.91	92.1%	No
Town of Nanticoke	Broome	\$1.51	102.5%	No
Town of Naples	Ontario	\$5.45	58.3%	No
Town of Napoli	Cattaraugus	\$7.17	33.3%	Yes
Town of Nassau	Rensselaer	\$2.82	33.4%	No
Town of Nelson	Madison	\$2.18	20.0%	No
Town of Neversink	Sullivan	\$4.00	74.4%	No
Town of New Albion	Cattaraugus	\$7.19	21.7%	Yes
Town of New Baltimore	Greene	\$3.55	76.3%	No
Town of New Berlin	Chenango	\$6.49	29.7%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of New Bremen	Lewis	\$6.41	30.6%	No
Town of New Castle	Westchester	\$2.20	28.7%	No
Town of New Hartford	Oneida	\$2.21	3.5%	Yes
Town of New Haven	Oswego	\$8.42	92.9%	Yes
Town of New Hudson	Allegany	\$13.12	14.1%	Yes
Town of New Lebanon	Columbia	\$3.15	52.9%	No
Town of New Lisbon	Otsego	\$6.02	156.5%	No
Town of New Paltz	Ulster	\$6.94	24.4%	Yes
Town of New Scotland	Albany	\$1.58	50.8%	No
Town of New Windsor	Orange	\$3.54	12.1%	No
Town of Newark Valley	Tioga	\$3.42	81.9%	No
Town of Newburgh	Orange	\$3.38	31.3%	No
Town of Newcomb	Essex	\$7.60	29.8%	Yes
Town of Newfane	Niagara	\$0.00	35.2%	No
Town of Newfield	Tompkins	\$5.75	13.9%	No
Town of Newport	Herkimer	\$1.76	78.0%	No
Town of Newstead	Erie	\$1.36	65.2%	No
Town of Niagara	Niagara	\$1.19	10.0%	No
Town of Nichols	Tioga	\$3.17	120.7%	No
Town of Niles	Cayuga	\$0.46	123.5%	No
Town of Niskayuna	Schenectady	\$2.75	9.1%	No
Town of Norfolk	St. Lawrence	\$4.79	57.7%	No
Town of North Castle	Westchester	\$2.96	12.2%	No
Town of North Collins	Erie	\$6.31	69.1%	No
Town of North Dansville	Livingston	\$3.56	75.7%	No
Town of North East	Dutchess	\$2.86	77.7%	No
Town of North Elba	Essex	\$0.84	66.2%	No
Town of North Greenbush	Rensselaer	\$2.85	-0.5%	Yes
Town of North Harmony	Chautauqua	\$2.47	136.9%	No
Town of North Hempstead	Nassau	\$1.33	21.4%	No
Town of North Hudson	Essex	\$4.29	91.7%	No
Town of North Norwich	Chenango	\$2.09	60.4%	No
Town of North Salem	Westchester	\$2.97	18.7%	No
Town of Northampton	Fulton	\$0.58	118.4%	No
Town of Northumberland	Saratoga	\$1.35	136.3%	No
Town of Norway	Herkimer	\$5.10	26.0%	No
Town of Norwich	Chenango	\$0.39	224.6%	No
Town of Nunda	Livingston	\$7.75	34.8%	Yes
Town of Oakfield	Genesee	\$5.18	32.6%	No
Town of Ogden	Monroe	\$5.88	88.7%	No
Town of Ohio	Herkimer	\$3.20	61.8%	No
Town of Olean	Cattaraugus	\$3.00	109.7%	No
Town of Olive	Ulster	\$2.26	65.1%	No
Town of Oneonta	Otsego	\$1.98	128.7%	No
Town of Onondaga	Onondaga	\$2.46	176.6%	No
Town of Ontario	Wayne	\$2.74	103.0%	No
Town of Oppenheim	Fulton	\$5.87	110.9%	No
Town of Orange	Schuyler	\$6.44	N/A	No
Town of Orangetown	Rockland	\$4.49	58.3%	No
Town of Orangeville	Wyoming	\$7.22	72.5%	Yes
Town of Orchard Park	Erie	\$3.15	75.2%	No
Town of Orleans	Jefferson	\$0.00	217.4%	No
Town of Orwell	Oswego	\$2.19	121.6%	No
Town of Osceola	Lewis	\$8.28	80.5%	Yes
Town of Ossian	Livingston	\$10.18	88.2%	Yes
Town of Ossining	Westchester	\$5.74	14.9%	No
Town of Oswegatchie	St. Lawrence	\$3.37	82.3%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Oswego	Oswego	\$2.41	65.3%	No
Town of Otego	Otsego	\$4.56	119.0%	No
Town of Otisco	Onondaga	\$5.46	77.6%	No
Town of Otsego	Otsego	\$0.53	129.9%	No
Town of Otselic	Chenango	\$4.74	228.3%	No
Town of Otto	Cattaraugus	\$11.30	17.7%	Yes
Town of Ovid	Seneca	\$5.25	70.7%	No
Town of Owasco	Cayuga	\$0.06	53.5%	No
Town of Owego	Tioga	\$2.30	134.9%	No
Town of Oxford	Chenango	\$3.47	82.8%	No
Town of Oyster Bay	Nassau	\$1.33	7.2%	No
Town of Palatine	Montgomery	\$2.05	117.7%	No
Town of Palermo	Oswego	\$5.78	77.7%	No
Town of Palmyra	Wayne	\$4.47	80.5%	No
Town of Pamela	Jefferson	\$0.00	205.3%	No
Town of Paris	Oneida	\$3.20	109.9%	No
Town of Parish	Oswego	\$5.17	17.1%	No
Town of Parishville	St. Lawrence	\$4.23	66.8%	No
Town of Parma	Monroe	\$2.74	29.2%	No
Town of Patterson	Putnam	\$3.51	36.7%	No
Town of Pavilion	Genesee	\$0.45	209.4%	No
Town of Pawling	Dutchess	\$2.46	12.6%	No
Town of Pelham	Westchester	\$0.50	27.6%	No
Town of Pembroke	Genesee	\$0.00	275.1%	No
Town of Pendleton	Niagara	\$0.53	153.6%	No
Town of Penfield	Monroe	\$2.70	21.9%	No
Town of Perinton	Monroe	\$1.82	59.6%	No
Town of Perry	Wyoming	\$5.10	160.4%	No
Town of Perrysburg	Cattaraugus	\$6.42	82.3%	No
Town of Persia	Cattaraugus	\$5.06	58.7%	No
Town of Perth	Fulton	\$1.69	60.3%	No
Town of Peru	Clinton	\$4.53	91.2%	No
Town of Petersburg	Rensselaer	\$4.13	31.9%	No
Town of Pharsalia	Chenango	\$0.52	N/A	No
Town of Phelps	Ontario	\$1.81	113.2%	No
Town of Philadelphia	Jefferson	\$5.74	87.7%	No
Town of Philipstown	Putnam	\$2.24	0.6%	Yes
Town of Piercefield	St. Lawrence	\$1.92	39.8%	No
Town of Pierrepont	St. Lawrence	\$4.59	43.2%	No
Town of Pike	Wyoming	\$8.59	97.7%	Yes
Town of Pinckney	Lewis	\$9.41	59.0%	Yes
Town of Pine Plains	Dutchess	\$3.28	66.3%	No
Town of Pitcairn	St. Lawrence	\$4.12	127.4%	No
Town of Pitcher	Chenango	\$4.91	11.3%	No
Town of Pittsfield	Otsego	\$4.63	148.1%	No
Town of Pittsford	Monroe	\$2.75	180.9%	No
Town of Pittstown	Rensselaer	\$3.72	180.5%	No
Town of Plainfield	Otsego	\$5.59	N/A	No
Town of Plattekill	Ulster	\$2.60	76.7%	No
Town of Plattsburgh	Clinton	\$0.33	26.4%	No
Town of Pleasant Valley	Dutchess	\$2.02	37.5%	No
Town of Plymouth	Chenango	\$6.53	295.3%	No
Town of Poestenkill	Rensselaer	\$2.57	83.2%	No
Town of Poland	Chautauqua	\$5.35	78.2%	No
Town of Pomfret	Chautauqua	\$1.13	19.5%	No
Town of Pompey	Onondaga	\$1.90	73.8%	No
Town of Portage	Livingston	\$12.66	23.6%	Yes

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
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Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Porter	Niagara	\$1.23	34.3%	No
Town of Portland	Chautauqua	\$3.45	132.2%	No
Town of Portville	Cattaraugus	\$4.79	64.9%	No
Town of Potsdam	St. Lawrence	\$3.15	299.5%	No
Town of Potter	Yates	\$10.79	72.3%	Yes
Town of Poughkeepsie	Dutchess	\$4.47	-13.0%	Yes
Town of Pound Ridge	Westchester	\$1.85	53.7%	No
Town of Prattsburgh	Steuben	\$7.93	86.6%	Yes
Town of Prattsville	Greene	\$7.49	155.3%	Yes
Town of Preble	Cortland	\$1.23	210.6%	No
Town of Preston	Chenango	\$5.55	166.9%	No
Town of Princetown	Schenectady	\$0.10	45.1%	No
Town of Providence	Saratoga	\$3.90	49.6%	No
Town of Pulteney	Steuben	\$2.46	20.6%	No
Town of Putnam	Washington	\$2.93	18.6%	No
Town of Putnam Valley	Putnam	\$3.52	16.3%	No
Town of Queensbury	Warren	\$0.20	45.9%	No
Town of Ramapo	Rockland	\$2.01	11.1%	No
Town of Randolph	Cattaraugus	\$10.26	3.1%	Yes
Town of Rathbone	Steuben	\$7.36	25.5%	Yes
Town of Reading	Schuyler	\$2.89	25.1%	No
Town of Red Hook	Dutchess	\$1.74	26.4%	No
Town of Red House	Cattaraugus	\$0.28	236.5%	No
Town of Redfield	Oswego	\$8.40	50.9%	Yes
Town of Remsen	Oneida	\$1.80	119.1%	No
Town of Rensselaerville	Albany	\$4.18	68.1%	No
Town of Rhinebeck	Dutchess	\$1.75	46.4%	No
Town of Richfield	Otsego	\$3.36	61.2%	No
Town of Richford	Tioga	\$8.56	30.6%	Yes
Town of Richland	Oswego	\$5.36	66.4%	No
Town of Richmond	Ontario	\$1.02	33.7%	No
Town of Richmondville	Schoharie	\$6.11	184.2%	No
Town of Ridgeway	Orleans	\$4.26	78.7%	No
Town of Riga	Monroe	\$0.00	151.5%	No
Town of Ripley	Chautauqua	\$6.51	68.2%	No
Town of Riverhead	Suffolk	\$5.50	31.4%	No
Town of Rochester	Ulster	\$2.27	71.4%	No
Town of Rockland	Sullivan	\$4.86	37.2%	No
Town of Rodman	Jefferson	\$1.31	37.8%	No
Town of Romulus	Seneca	\$4.49	29.9%	No
Town of Root	Montgomery	\$1.62	183.9%	No
Town of Rose	Wayne	\$6.66	113.8%	Yes
Town of Roseboom	Otsego	\$3.40	128.2%	No
Town of Rosendale	Ulster	\$4.08	7.2%	No
Town of Rossie	St. Lawrence	\$8.69	65.1%	Yes
Town of Rotterdam	Schenectady	\$4.05	37.4%	No
Town of Roxbury	Delaware	\$5.37	30.2%	No
Town of Royalton	Niagara	\$3.12	55.9%	No
Town of Rush	Monroe	\$4.36	29.7%	No
Town of Rushford	Allegany	\$7.12	67.0%	Yes
Town of Russell	St. Lawrence	\$10.72	53.9%	Yes
Town of Russia	Herkimer	\$2.86	95.1%	No
Town of Rutland	Jefferson	\$2.04	43.0%	No
Town of Rye	Westchester	\$0.07	93.4%	No
Town of Salamanca	Cattaraugus	\$5.84	66.1%	No
Town of Salem	Washington	\$2.85	55.0%	No
Town of Salina	Onondaga	\$4.41	23.3%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
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Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Salisbury	Herkimer	\$3.00	50.5%	No
Town of Sand Lake	Rensselaer	\$1.87	102.0%	No
Town of Sandy Creek	Oswego	\$5.07	34.7%	No
Town of Sanford	Broome	\$4.46	57.6%	No
Town of Sangerfield	Oneida	\$3.17	25.0%	No
Town of Santa Clara	Franklin	\$1.51	123.0%	No
Town of Saranac	Clinton	\$6.51	68.7%	No
Town of Saratoga	Saratoga	\$1.07	88.6%	No
Town of Sardinia	Erie	\$0.00	274.7%	No
Town of Saugerties	Ulster	\$4.50	8.1%	No
Town of Savannah	Wayne	\$5.97	174.0%	No
Town of Scarsdale	Westchester	\$0.00	N/A	No
Town of Schaghticoke	Rensselaer	\$1.69	91.1%	No
Town of Schodack	Rensselaer	\$4.27	48.4%	No
Town of Schoharie	Schoharie	\$3.15	75.2%	No
Town of Schroepfel	Oswego	\$3.50	49.5%	No
Town of Schroon	Essex	\$2.57	31.2%	No
Town of Schuyler	Herkimer	\$3.52	103.1%	No
Town of Schuyler Falls	Clinton	\$3.30	427.1%	No
Town of Scio	Allegany	\$9.55	41.0%	Yes
Town of Scipio	Cayuga	\$2.12	109.2%	No
Town of Scott	Cortland	\$3.22	100.6%	No
Town of Scriba	Oswego	\$1.14	126.6%	No
Town of Sempronius	Cayuga	\$3.45	34.7%	No
Town of Seneca	Ontario	\$0.09	251.4%	No
Town of Seneca Falls	Seneca	\$1.07	232.4%	No
Town of Sennett	Cayuga	\$0.57	239.3%	No
Town of Seward	Schoharie	\$4.97	185.8%	No
Town of Shandaken	Ulster	\$4.05	11.7%	No
Town of Sharon	Schoharie	\$6.33	363.5%	No
Town of Shawangunk	Ulster	\$2.65	56.7%	No
Town of Shelby	Orleans	\$5.68	100.5%	No
Town of Sheldon	Wyoming	\$1.11	80.7%	No
Town of Shelter Island	Suffolk	\$2.05	32.4%	No
Town of Sherburne	Chenango	\$6.67	152.6%	Yes
Town of Sheridan	Chautauqua	\$3.69	164.3%	No
Town of Sherman	Chautauqua	\$5.42	59.0%	No
Town of Sidney	Delaware	\$4.81	65.4%	No
Town of Skaneateles	Onondaga	\$2.43	40.2%	No
Town of Smithfield	Madison	\$5.71	38.8%	No
Town of Smithtown	Suffolk	\$2.55	42.2%	No
Town of Smithville	Chenango	\$4.53	130.9%	No
Town of Smyrna	Chenango	\$5.01	38.1%	No
Town of Sodus	Wayne	\$3.01	49.6%	No
Town of Solon	Cortland	\$7.51	17.1%	Yes
Town of Somers	Westchester	\$1.39	32.6%	No
Town of Somerset	Niagara	\$1.78	237.0%	No
Town of South Bristol	Ontario	\$0.69	84.8%	No
Town of South Valley	Cattaraugus	\$2.66	101.9%	No
Town of Southampton	Suffolk	\$1.32	33.8%	No
Town of Southeast	Putnam	\$1.64	10.8%	No
Town of Southold	Suffolk	\$2.53	20.7%	No
Town of Southport	Chemung	\$1.44	122.0%	No
Town of Spafford	Onondaga	\$2.55	96.5%	No
Town of Sparta	Livingston	\$6.14	76.7%	No
Town of Spencer	Tioga	\$5.69	36.8%	No
Town of Springfield	Otsego	\$2.15	160.4%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

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Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Springport	Cayuga	\$0.61	255.6%	No
Town of Springwater	Livingston	\$7.83	74.4%	Yes
Town of St. Armand	Essex	\$3.98	34.1%	No
Town of St. Johnsville	Montgomery	\$3.53	62.0%	No
Town of Stafford	Genesee	\$0.56	48.3%	No
Town of Stamford	Delaware	\$5.16	40.5%	No
Town of Stanford	Dutchess	\$1.75	166.4%	No
Town of Stark	Herkimer	\$5.40	40.7%	No
Town of Starkey	Yates	\$3.97	170.3%	No
Town of Stephentown	Rensselaer	\$2.48	N/A	No
Town of Sterling	Cayuga	\$2.48	129.4%	No
Town of Steuben	Oneida	\$6.06	22.7%	No
Town of Stillwater	Saratoga	\$2.50	16.4%	No
Town of Stockbridge	Madison	\$4.44	36.5%	No
Town of Stockholm	St. Lawrence	\$4.52	57.6%	No
Town of Stockport	Columbia	\$2.13	70.3%	No
Town of Stockton	Chautauqua	\$6.66	81.1%	Yes
Town of Stony Creek	Warren	\$4.54	80.3%	No
Town of Stony Point	Rockland	\$5.42	35.3%	No
Town of Stratford	Fulton	\$4.03	176.5%	No
Town of Stuyvesant	Columbia	\$1.54	85.4%	No
Town of Sullivan	Madison	\$2.68	48.4%	No
Town of Summer Hill	Cayuga	\$6.11	25.7%	No
Town of Summit	Schoharie	\$4.41	47.5%	No
Town of Sweden	Monroe	\$4.44	35.8%	No
Town of Taghkanic	Columbia	\$1.94	68.7%	No
Town of Taylor	Cortland	\$9.04	143.5%	Yes
Town of Theresa	Jefferson	\$1.41	40.5%	No
Town of Thompson	Sullivan	\$2.78	133.7%	No
Town of Throop	Cayuga	\$1.94	162.2%	No
Town of Thurman	Warren	\$3.40	127.8%	No
Town of Thurston	Steuben	\$8.27	20.4%	Yes
Town of Ticonderoga	Essex	\$6.66	32.3%	Yes
Town of Tioga	Tioga	\$3.39	100.3%	No
Town of Tompkins	Delaware	\$4.34	43.7%	No
Town of Tonawanda	Erie	\$8.97	29.0%	Yes
Town of Torrey	Yates	\$3.21	50.3%	No
Town of Trenton	Oneida	\$0.98	54.2%	No
Town of Triangle	Broome	\$2.76	134.4%	No
Town of Troupsburg	Steuben	\$5.75	49.1%	No
Town of Truxton	Cortland	\$5.80	110.2%	No
Town of Tully	Onondaga	\$3.97	43.2%	No
Town of Tupper Lake	Franklin	\$2.85	28.0%	No
Town of Turin	Lewis	\$8.77	80.3%	Yes
Town of Tuscarora	Steuben	\$5.63	56.7%	No
Town of Tusten	Sullivan	\$5.81	122.8%	No
Town of Tuxedo	Orange	\$4.40	12.5%	No
Town of Tyre	Seneca	\$7.37	74.1%	Yes
Town of Tyrone	Schuyler	\$3.08	29.0%	No
Town of Ulster	Ulster	\$5.07	21.5%	No
Town of Ulysses	Tompkins	\$1.28	59.0%	No
Town of Unadilla	Otsego	\$3.11	63.7%	No
Town of Union	Broome	\$3.11	51.4%	No
Town of Union Vale	Dutchess	\$1.72	20.7%	No
Town of Urbana	Steuben	\$4.99	149.7%	No
Town of Van Buren	Onondaga	\$4.57	72.2%	No
Town of Van Etten	Chemung	\$6.02	63.1%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Varick	Seneca	\$2.25	157.3%	No
Town of Venice	Cayuga	\$5.64	18.3%	No
Town of Vernon	Oneida	\$0.51	59.4%	No
Town of Verona	Oneida	\$0.71	160.5%	No
Town of Vestal	Broome	\$3.88	43.4%	No
Town of Veteran	Chemung	\$1.26	102.2%	No
Town of Victor	Ontario	\$0.63	53.2%	No
Town of Victory	Cayuga	\$6.22	131.5%	No
Town of Vienna	Oneida	\$1.41	50.3%	No
Town of Villenova	Chautauqua	\$8.57	49.9%	Yes
Town of Virgil	Cortland	\$2.68	69.5%	No
Town of Volney	Oswego	\$2.66	49.9%	No
Town of Waddington	St. Lawrence	\$3.18	96.7%	No
Town of Wales	Erie	\$0.62	298.4%	No
Town of Walkkill	Orange	\$2.75	11.9%	No
Town of Walton	Delaware	\$4.46	114.3%	No
Town of Walworth	Wayne	\$3.53	58.0%	No
Town of Wappinger	Dutchess	\$1.59	-9.9%	Yes
Town of Ward	Allegany	\$11.82	33.6%	Yes
Town of Warren	Herkimer	\$4.88	11.1%	No
Town of Warrensburg	Warren	\$3.25	30.4%	No
Town of Warsaw	Wyoming	\$5.94	127.0%	No
Town of Warwick	Orange	\$2.19	31.2%	No
Town of Washington	Dutchess	\$1.12	55.4%	No
Town of Waterford	Saratoga	\$3.69	24.7%	No
Town of Waterloo	Seneca	\$3.88	115.0%	No
Town of Watertown	Jefferson	\$0.00	82.2%	No
Town of Watson	Lewis	\$5.39	47.2%	No
Town of Waverly	Franklin	\$9.12	10.1%	Yes
Town of Wawarsing	Ulster	\$5.01	46.2%	No
Town of Wawayanda	Orange	\$1.84	147.8%	No
Town of Wayland	Steuben	\$4.95	46.3%	No
Town of Wayne	Steuben	\$2.46	86.9%	No
Town of Webb	Herkimer	\$1.66	61.2%	No
Town of Webster	Monroe	\$3.90	24.8%	No
Town of Wells	Hamilton	\$3.83	47.6%	No
Town of Wellsville	Allegany	\$8.27	116.7%	Yes
Town of West Almond	Allegany	\$5.00	105.1%	No
Town of West Bloomfield	Ontario	\$1.64	82.7%	No
Town of West Monroe	Oswego	\$3.87	32.4%	No
Town of West Seneca	Erie	\$8.08	21.5%	Yes
Town of West Sparta	Livingston	\$9.16	125.2%	Yes
Town of West Turin	Lewis	\$5.32	54.2%	No
Town of West Union	Steuben	\$8.76	118.4%	Yes
Town of Westerlo	Albany	\$2.30	28.2%	No
Town of Western	Oneida	\$3.44	65.1%	No
Town of Westfield	Chautauqua	\$2.48	127.0%	No
Town of Westford	Otsego	\$4.96	62.1%	No
Town of Westmoreland	Oneida	\$0.00	107.8%	No
Town of Westport	Essex	\$3.51	70.2%	No
Town of Westville	Franklin	\$5.69	37.1%	No
Town of Wethersfield	Wyoming	\$1.66	338.6%	No
Town of Wheatfield	Niagara	\$0.26	12.0%	No
Town of Wheatland	Monroe	\$4.26	66.8%	No
Town of Wheeler	Steuben	\$7.69	152.6%	Yes
Town of White Creek	Washington	\$4.30	N/A	No
Town of Whitehall	Washington	\$4.15	49.1%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Town of Whitestown	Oneida	\$2.03	14.9%	No
Town of Willet	Cortland	\$4.29	78.0%	No
Town of Williamson	Wayne	\$4.24	144.2%	No
Town of Williamstown	Oswego	\$7.94	44.4%	Yes
Town of Willing	Allegany	\$5.76	80.7%	No
Town of Willsboro	Essex	\$3.28	56.7%	No
Town of Wilmington	Essex	\$4.52	22.4%	No
Town of Wilna	Jefferson	\$2.77	19.0%	No
Town of Wilson	Niagara	\$3.24	70.9%	No
Town of Wilton	Saratoga	\$0.00	143.8%	No
Town of Windham	Greene	\$2.18	67.9%	No
Town of Windsor	Broome	\$2.66	53.0%	No
Town of Winfield	Herkimer	\$2.55	72.9%	No
Town of Wirt	Allegany	\$13.16	41.6%	Yes
Town of Wolcott	Wayne	\$3.12	259.0%	No
Town of Woodbury	Orange	\$4.99	53.4%	No
Town of Woodhull	Steuben	\$5.87	125.2%	No
Town of Woodstock	Ulster	\$3.09	32.1%	No
Town of Worcester	Otsego	\$4.42	116.3%	No
Town of Worth	Jefferson	\$5.25	98.0%	No
Town of Wright	Schoharie	\$3.87	154.6%	No
Town of Yates	Orleans	\$4.44	50.1%	No
Town of York	Livingston	\$4.17	23.2%	No
Town of Yorkshire	Cattaraugus	\$3.08	74.1%	No
Town of Yorktown	Westchester	\$3.02	19.4%	No
Village of Adams	Jefferson	\$7.61	106.5%	Yes
Village of Addison	Steuben	\$0.00	45.1%	No
Village of Afton	Chenango	\$7.48	59.5%	Yes
Village of Airmont	Rockland	\$1.52	10.6%	No
Village of Akron	Erie	\$5.77	7.4%	No
Village of Albion	Orleans	\$14.98	42.1%	Yes
Village of Alden	Erie	\$5.92	74.4%	No
Village of Alexander	Genesee	\$1.69	153.0%	No
Village of Alexandria Bay	Jefferson	\$6.10	77.6%	No
Village of Alfred	Allegany	\$16.44	52.6%	Yes
Village of Allegany	Cattaraugus	\$7.75	161.3%	Yes
Village of Almond	Allegany	\$7.75	177.4%	Yes
Village of Altamont	Albany	\$2.07	51.1%	No
Village of Altmar	Oswego	\$0.00	N/A	No
Village of Ames	Montgomery	\$2.94	110.4%	No
Village of Amityville	Suffolk	\$6.94	2.3%	Yes
Village of Andover	Allegany	\$11.84	N/A	Yes
Village of Angelica	Allegany	\$14.64	45.6%	Yes
Village of Angola	Erie	\$6.36	27.4%	No
Village of Antwerp	Jefferson	\$8.35	30.7%	Yes
Village of Arcade	Wyoming	\$11.39	8.1%	Yes
Village of Ardsley	Westchester	\$6.78	15.5%	Yes
Village of Argyle	Washington	\$2.17	48.5%	No
Village of Arkport	Steuben	\$3.81	109.9%	No
Village of Asharoken	Suffolk	\$4.02	65.0%	No
Village of Athens	Greene	\$6.35	26.8%	No
Village of Atlantic Beach	Nassau	\$2.74	7.8%	No
Village of Attica	Wyoming	\$11.50	88.5%	Yes
Village of Aurora	Cayuga	\$1.85	166.9%	No
Village of Avoca	Steuben	\$11.90	23.3%	Yes
Village of Avon	Livingston	\$5.72	47.5%	No
Village of Babylon	Suffolk	\$2.03	8.8%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Village of Bainbridge	Chenango	\$6.99	31.6%	Yes
Village of Baldwinsville	Onondaga	\$6.56	32.9%	No
Village of Ballston Spa	Saratoga	\$3.54	17.3%	No
Village of Barker	Niagara	\$6.11	72.7%	No
Village of Barneveld	Oneida	\$1.58	34.0%	No
Village of Bath	Steuben	\$10.90	59.7%	Yes
Village of Baxter Estates	Nassau	\$0.00	140.0%	No
Village of Bayville	Nassau	\$3.01	0.4%	Yes
Village of Belle Terre	Suffolk	\$2.16	47.9%	No
Village of Bellerose	Nassau	\$4.76	17.2%	No
Village of Bellport	Suffolk	\$2.18	3.3%	Yes
Village of Belmont	Allegany	\$12.03	34.2%	Yes
Village of Bemus Point	Chautauqua	\$1.50	115.1%	No
Village of Bergen	Genesee	\$5.45	75.8%	No
Village of Black River	Jefferson	\$5.26	31.5%	No
Village of Blasdell	Erie	\$10.85	53.5%	Yes
Village of Bloomfield	Ontario	\$2.96	105.7%	No
Village of Bloomingburg	Sullivan	\$2.93	81.9%	No
Village of Bolivar	Allegany	\$15.50	52.7%	Yes
Village of Boonville	Oneida	\$7.08	30.3%	Yes
Village of Brewster	Putnam	\$3.63	29.1%	No
Village of Briarcliff Manor	Westchester	\$4.44	13.0%	No
Village of Bridgewater	Oneida	\$3.00	N/A	No
Village of Brightwaters	Suffolk	\$2.29	3.6%	Yes
Village of Broadalbin	Fulton	\$2.39	199.6%	No
Village of Brockport	Monroe	\$10.74	20.6%	Yes
Village of Brocton	Chautauqua	\$7.21	98.8%	Yes
Village of Bronxville	Westchester	\$2.55	15.6%	No
Village of Brookville	Nassau	\$1.57	81.5%	No
Village of Brownville	Jefferson	\$5.03	30.5%	No
Village of Brushton	Franklin	\$0.43	N/A	No
Village of Buchanan	Westchester	\$4.45	N/A	No
Village of Burdett	Schuyler	\$1.72	162.7%	No
Village of Burke	Franklin	\$4.83	175.7%	No
Village of Caledonia	Livingston	\$9.18	44.8%	Yes
Village of Cambridge	Washington	\$6.83	N/A	Yes
Village of Camden	Oneida	\$6.44	65.2%	No
Village of Camillus	Onondaga	\$6.09	42.6%	No
Village of Canajoharie	Montgomery	\$11.15	35.2%	Yes
Village of Canaseraga	Allegany	\$12.61	123.6%	Yes
Village of Canastota	Madison	\$9.85	40.6%	Yes
Village of Candor	Tioga	\$5.38	41.2%	No
Village of Canisteo	Steuben	\$0.00	35.5%	No
Village of Canton	St. Lawrence	\$10.60	N/A	Yes
Village of Cape Vincent	Jefferson	\$4.89	43.6%	No
Village of Carthage	Jefferson	\$8.42	31.1%	Yes
Village of Cassadaga	Chautauqua	\$4.74	59.6%	No
Village of Castile	Wyoming	\$5.97	92.7%	No
Village of Castleton-On-Hudson	Rensselaer	\$2.37	23.3%	No
Village of Castorland	Lewis	\$7.23	123.0%	Yes
Village of Cato	Cayuga	\$2.52	101.8%	No
Village of Catskill	Greene	\$10.34	-7.1%	Yes
Village of Cattaraugus	Cattaraugus	\$13.22	24.4%	Yes
Village of Cayuga	Cayuga	\$6.98	32.1%	Yes
Village of Cayuga Heights	Tompkins	\$5.44	52.8%	No
Village of Cazenovia	Madison	\$4.56	31.0%	No
Village of Cedarhurst	Nassau	\$0.25	22.4%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
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Local governments must meet ONE of the two criteria to qualify as distressed.				
Village of Celoron	Chautauqua	\$6.35	26.6%	No
Village of Central Square	Oswego	\$3.73	6.9%	No
Village of Centre Island	Nassau	\$4.19	70.9%	No
Village of Champlain	Clinton	\$4.45	56.7%	No
Village of Chateaugay	Franklin	\$5.85	116.1%	No
Village of Chatham	Columbia	\$4.68	6.7%	No
Village of Chaumont	Jefferson	\$0.00	N/A	No
Village of Cherry Creek	Chautauqua	\$7.92	12.7%	Yes
Village of Cherry Valley	Otsego	\$6.38	25.3%	No
Village of Chester	Orange	\$6.15	52.7%	No
Village of Chestnut Ridge	Rockland	\$1.03	51.1%	No
Village of Chittenango	Madison	\$7.38	20.1%	Yes
Village of Churchville	Monroe	\$3.71	105.8%	No
Village of Clayton	Jefferson	\$5.87	67.1%	No
Village of Clayville	Oneida	\$9.14	27.6%	Yes
Village of Cleveland	Oswego	\$5.33	36.9%	No
Village of Clifton Springs	Ontario	\$6.43	33.5%	No
Village of Clinton	Oneida	\$4.24	10.0%	No
Village of Clyde	Wayne	\$17.09	119.7%	Yes
Village of Cobleskill	Schoharie	\$8.94	22.2%	Yes
Village of Cohocton	Steuben	\$8.14	82.8%	Yes
Village of Cold Brook	Herkimer	\$2.19	48.8%	No
Village of Cold Spring	Putnam	\$4.20	3.3%	Yes
Village of Colonie	Albany	\$1.41	118.6%	No
Village of Constableville	Lewis	\$5.87	26.6%	No
Village of Cooperstown	Otsego	\$4.93	68.3%	No
Village of Copenhagen	Lewis	\$7.76	28.1%	Yes
Village of Corfu	Genesee	\$3.15	125.2%	No
Village of Corinth	Saratoga	\$6.34	53.0%	No
Village of Cornwall-On-Hudson	Orange	\$4.46	3.8%	Yes
Village of Cove Neck	Nassau	\$2.16	37.5%	No
Village of Coxsackie	Greene	\$8.44	17.2%	Yes
Village of Croghan	Lewis	\$3.20	47.3%	No
Village of Croton-On-Hudson	Westchester	\$7.80	38.8%	Yes
Village of Cuba	Allegany	\$13.43	31.9%	Yes
Village of Dannemora	Clinton	\$4.71	35.2%	No
Village of Dansville	Livingston	\$12.92	18.2%	Yes
Village of De Ruyter	Madison	\$4.96	83.9%	No
Village of Deferiet	Jefferson	\$7.16	1.5%	Yes
Village of Delanson	Schenectady	\$3.17	22.8%	No
Village of Delevan	Cattaraugus	\$2.37	95.3%	No
Village of Delhi	Delaware	\$6.64	46.1%	Yes
Village of Depew	Erie	\$10.80	19.5%	Yes
Village of Deposit	Broome	\$8.48	48.4%	Yes
Village of Dering Harbor	Suffolk	\$1.39	9.7%	No
Village of Dexter	Jefferson	\$7.39	22.0%	Yes
Village of Dobbs Ferry	Westchester	\$5.94	25.4%	No
Village of Dolgeville	Herkimer		11.0%	No
Village of Dresden	Yates	\$11.10	31.7%	Yes
Village of Dryden	Tompkins	\$6.60	32.2%	Yes
Village of Dundee	Yates	\$11.82	40.5%	Yes
Village of Earlville	Chenango	\$7.51	55.7%	Yes
Village of East Aurora	Erie	\$7.38	38.7%	Yes
Village of East Hampton	Suffolk	\$1.80	18.8%	No
Village of East Hills	Nassau	\$3.14	71.0%	No
Village of East Nassau	Rensselaer	\$1.31	77.8%	No
Village of East Randolph	Cattaraugus	\$4.94	46.6%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

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Local governments must meet ONE of the two criteria to qualify as distressed.				
Village of East Rochester	Monroe	\$13.33	25.6%	Yes
Village of East Rockaway	Nassau	\$4.28	12.2%	No
Village of East Syracuse	Onondaga	\$15.22	29.0%	Yes
Village of East Williston	Nassau	\$2.11	30.5%	No
Village of Edwards	St. Lawrence	\$5.01	35.3%	No
Village of Elba	Genesee	\$3.38	3.4%	Yes
Village of Elbridge	Onondaga	\$1.50	48.4%	No
Village of Ellenville	Ulster	\$16.89	98.7%	Yes
Village of Ellicottville	Cattaraugus	\$1.93	52.0%	No
Village of Ellisburg	Jefferson	\$1.64	45.8%	No
Village of Elmira Heights	Chemung	\$12.82	23.0%	Yes
Village of Elmsford	Westchester	\$6.29	9.8%	No
Village of Endicott	Broome	\$15.15	5.4%	Yes
Village of Esperance	Schoharie	\$3.70	135.8%	No
Village of Evans Mills	Jefferson	\$5.49	35.0%	No
Village of Fabius	Onondaga	\$1.94	76.2%	No
Village of Fair Haven	Cayuga	\$3.33	21.9%	No
Village of Fairport	Monroe	\$6.00	49.7%	No
Village of Falconer	Chautauqua	\$8.86	41.4%	Yes
Village of Farmingdale	Nassau	\$3.37	35.1%	No
Village of Farnham	Erie	\$9.96	112.5%	Yes
Village of Fayetteville	Onondaga	\$6.72	31.4%	Yes
Village of Fishkill	Dutchess	\$2.93	20.2%	No
Village of Fleischmanns	Delaware	\$7.75	65.0%	Yes
Village of Floral Park	Nassau	\$7.53	11.5%	Yes
Village of Florida	Orange	\$3.74	33.9%	No
Village of Flower Hill	Nassau	\$1.04	35.7%	No
Village of Fonda	Montgomery	\$7.60	110.4%	Yes
Village of Forestville	Chautauqua	\$4.29	66.7%	No
Village of Fort Ann	Washington	\$3.33	38.5%	No
Village of Fort Edward	Washington	\$10.15	19.2%	Yes
Village of Fort Johnson	Montgomery	\$7.20	42.7%	Yes
Village of Fort Plain	Montgomery	\$9.29	44.0%	Yes
Village of Frankfort	Herkimer	\$10.84	25.6%	Yes
Village of Franklin	Delaware	\$2.82	49.9%	No
Village of Franklinville	Cattaraugus	\$9.27	29.6%	Yes
Village of Fredonia	Chautauqua	\$6.28	25.0%	No
Village of Freeport	Nassau	\$9.13	7.9%	Yes
Village of Freeville	Tompkins	\$3.82	40.3%	No
Village of Fultonville	Montgomery	\$7.28	32.5%	Yes
Village of Gainesville	Wyoming	\$3.05	135.0%	No
Village of Galway	Saratoga	\$0.00	398.4%	No
Village of Garden City	Nassau	\$6.23	19.4%	No
Village of Geneseo	Livingston	\$6.38	61.4%	No
Village of Gilbertsville	Otsego	\$5.03	192.0%	No
Village of Glen Park	Jefferson	\$6.56	32.4%	No
Village of Goshen	Orange	\$6.11	17.3%	No
Village of Gouverneur	St. Lawrence	\$12.21	36.6%	Yes
Village of Gowanda	Cattaraugus	\$12.74	27.7%	Yes
Village of Grand View-On-Hudson	Rockland	\$2.10	57.9%	No
Village of Granville	Washington	\$9.15	3.7%	Yes
Village of Great Neck	Nassau	\$2.16	44.6%	No
Village of Great Neck Estates	Nassau	\$5.04	21.5%	No
Village of Great Neck Plaza	Nassau	\$2.83	34.9%	No
Village of Green Island	Albany	\$11.03	30.9%	Yes
Village of Greene	Chenango	\$6.50	122.7%	No
Village of Greenport	Suffolk	\$1.86	82.1%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Village of Greenwich	Washington	\$9.77	22.3%	Yes
Village of Greenwood Lake	Orange	\$5.53	12.4%	No
Village of Groton	Tompkins	\$7.43	28.8%	Yes
Village of Hagaman	Montgomery	\$1.42	3.8%	Yes
Village of Hamburg	Erie	\$11.00	34.4%	Yes
Village of Hamilton	Madison	\$6.78	60.9%	Yes
Village of Hammond	St. Lawrence	\$4.82	74.2%	No
Village of Hammondsport	Steuben	\$8.84	111.0%	Yes
Village of Hancock	Delaware	\$11.28	42.1%	Yes
Village of Hannibal	Oswego	\$2.85	89.8%	No
Village of Harriman	Orange	\$6.35	56.9%	No
Village of Harrison	Westchester	\$0.92	-4.0%	Yes
Village of Harrisville	Lewis	\$12.14	62.7%	Yes
Village of Hastings-On-Hudson	Westchester	\$6.26	3.5%	Yes
Village of Haverstraw	Rockland	\$7.86	39.0%	Yes
Village of Head Of The Harbor	Suffolk	\$0.83	34.0%	No
Village of Hempstead	Nassau	\$14.99	15.5%	Yes
Village of Herkimer	Herkimer	\$19.03	16.1%	Yes
Village of Hermon	St. Lawrence	\$12.90	74.8%	Yes
Village of Herrings	Jefferson	\$4.30	46.1%	No
Village of Heuvelton	St. Lawrence	\$9.73	59.4%	Yes
Village of Hewlett Bay Park	Nassau	\$0.97	175.2%	No
Village of Hewlett Harbor	Nassau	\$0.66	75.8%	No
Village of Hewlett Neck	Nassau	\$0.99	47.9%	No
Village of Highland Falls	Orange	\$7.01	9.2%	Yes
Village of Hillburn	Rockland	\$5.58	30.2%	No
Village of Hilton	Monroe	\$2.47	49.2%	No
Village of Hobart	Delaware	\$4.49	104.7%	No
Village of Holland Patent	Oneida	\$2.89	54.5%	No
Village of Holley	Orleans	\$13.01	72.6%	Yes
Village of Homer	Cortland	\$8.29	57.0%	Yes
Village of Honeoye Falls	Monroe	\$1.78	40.6%	No
Village of Hoosick Falls	Rensselaer	\$7.21	18.3%	Yes
Village of Horseheads	Chemung	\$4.84	34.4%	No
Village of Hudson Falls	Washington	\$7.98	61.2%	Yes
Village of Hunter	Greene	\$3.11	44.6%	No
Village of Huntington Bay	Suffolk	\$2.57	12.1%	No
Village of Ilion	Herkimer	\$16.04	8.5%	Yes
Village of Interlaken	Seneca	\$12.14	37.3%	Yes
Village of Irvington	Westchester	\$7.54	14.6%	Yes
Village of Island Park	Nassau	\$3.82	-4.9%	Yes
Village of Islandia	Suffolk	\$1.01	47.7%	No
Village of Jeffersonville	Sullivan	\$2.85	39.7%	No
Village of Johnson City	Broome	\$15.08	7.2%	Yes
Village of Jordan	Onondaga	\$4.66	59.1%	No
Village of Kaser	Rockland	\$0.37	43.7%	No
Village of Keeseville	Clinton	\$7.79	15.7%	Yes
Village of Kenmore	Erie	\$8.51	36.2%	Yes
Village of Kensington	Nassau	\$4.93	32.2%	No
Village of Kinderhook	Columbia	\$1.57	37.3%	No
Village of Kings Point	Nassau	\$3.00	24.9%	No
Village of Kiryas Joel	Orange	\$3.17	12.0%	No
Village of Lacona	Oswego	\$4.13	30.9%	No
Village of Lake George	Warren	\$5.21	76.5%	No
Village of Lake Grove	Suffolk	\$0.79	27.1%	No
Village of Lake Placid	Essex	\$5.52	34.6%	No
Village of Lake Success	Nassau	\$6.00	36.2%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Village of Lakewood	Chautauqua	\$7.04	15.1%	Yes
Village of Lancaster	Erie	\$9.43	23.1%	Yes
Village of Lansing	Tompkins	\$1.21	622.9%	No
Village of Larchmont	Westchester	\$4.83	14.3%	No
Village of Lattingtown	Nassau	\$0.35	74.8%	No
Village of Laurel Hollow	Nassau	\$2.94	39.1%	No
Village of Laurens	Otsego	\$0.72	245.1%	No
Village of Lawrence	Nassau	\$1.69	170.3%	No
Village of Le Roy	Genesee	\$10.73	95.9%	Yes
Village of Leicester	Livingston	\$3.40	145.4%	No
Village of Lewiston	Niagara	\$3.37	13.6%	No
Village of Liberty	Sullivan	\$13.44	5.8%	Yes
Village of Lima	Livingston	\$5.24	123.9%	No
Village of Limestone	Cattaraugus	\$6.73	91.0%	Yes
Village of Lindenhurst	Suffolk	\$1.68	11.7%	No
Village of Lisle	Broome	\$3.87	57.7%	No
Village of Little Valley	Cattaraugus	\$9.98	58.0%	Yes
Village of Liverpool	Onondaga	\$10.50	47.6%	Yes
Village of Livonia	Livingston	\$7.49	57.2%	Yes
Village of Lloyd Harbor	Suffolk	\$2.63	21.2%	No
Village of Lodi	Seneca	\$1.96	82.9%	No
Village of Lowville	Lewis	\$9.30	122.1%	Yes
Village of Lynbrook	Nassau	\$9.06	25.6%	Yes
Village of Lyndonville	Orleans	\$9.69	108.4%	Yes
Village of Lyons	Wayne	\$19.20	39.2%	Yes
Village of Lyons Falls	Lewis	\$7.98	251.7%	Yes
Village of Macedon	Wayne	\$5.14	112.2%	No
Village of Madison	Madison	\$5.22	89.8%	No
Village of Malone	Franklin	\$17.11	41.7%	Yes
Village of Malverne	Nassau	\$8.01	21.8%	Yes
Village of Mamaroneck	Westchester	\$4.84	14.0%	No
Village of Manchester	Ontario	\$5.67	94.7%	No
Village of Manlius	Onondaga	\$7.52	42.7%	Yes
Village of Mannsville	Jefferson	\$3.43	37.4%	No
Village of Manorhaven	Nassau	\$1.76	8.8%	No
Village of Marathon	Cortland	\$3.22	22.8%	No
Village of Marcellus	Onondaga	\$4.83	29.4%	No
Village of Margaretville	Delaware	\$2.62	103.8%	No
Village of Massapequa Park	Nassau	\$1.25	34.4%	No
Village of Massena	St. Lawrence	\$13.28	23.5%	Yes
Village of Mastic Beach	Suffolk	\$0.26	N/A	No
Village of Matinecock	Nassau	\$1.67	16.6%	No
Village of Maybrook	Orange	\$5.87	58.7%	No
Village of Mayfield	Fulton	\$2.49	43.8%	No
Village of Mayville	Chautauqua	\$6.97	45.1%	Yes
Village of McGraw	Cortland	\$11.53	117.8%	Yes
Village of Medina	Orleans	\$15.40	5.0%	Yes
Village of Menands	Albany	\$3.82	45.3%	No
Village of Meridian	Cayuga	\$3.79	46.1%	No
Village of Mexico	Oswego	\$5.38	40.8%	No
Village of Middleburgh	Schoharie	\$5.62	32.2%	No
Village of Middleport	Niagara	\$9.31	7.8%	Yes
Village of Middleville	Herkimer	\$6.10	31.6%	No
Village of Milford	Otsego	\$4.59	35.0%	No
Village of Mill Neck	Nassau	\$1.87	34.3%	No
Village of Millbrook	Dutchess	\$3.11	52.4%	No
Village of Millerton	Dutchess	\$4.39	34.9%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
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Local governments must meet ONE of the two criteria to qualify as distressed.				
Village of Millport	Chemung	\$0.00	N/A	No
Village of Mineola	Nassau	\$4.53	12.9%	No
Village of Minoa	Onondaga	\$8.45	36.0%	Yes
Village of Mohawk	Herkimer	\$0.00	92.4%	No
Village of Monroe	Orange	\$5.23	21.0%	No
Village of Montebello	Rockland	\$1.13	100.3%	No
Village of Montgomery	Orange	\$6.54	24.2%	No
Village of Monticello	Sullivan	\$14.63	24.1%	Yes
Village of Montour Falls	Schuyler	\$8.75	116.5%	Yes
Village of Moravia	Cayuga	\$4.92	70.8%	No
Village of Morris	Otsego	\$5.64	100.7%	No
Village of Morristown	St. Lawrence	\$11.32	82.0%	Yes
Village of Morrisville	Madison	\$8.03	32.7%	Yes
Village of Mount Kisco	Westchester	\$7.41	40.2%	Yes
Village of Mount Morris	Livingston	\$14.05	25.2%	Yes
Village of Munnsville	Madison	\$2.64	9.7%	No
Village of Munsey Park	Nassau	\$1.08	48.4%	No
Village of Muttontown	Nassau	\$1.28	15.3%	No
Village of Naples	Ontario	\$4.25	77.5%	No
Village of Nassau	Rensselaer	\$5.03	50.4%	No
Village of Nelliston	Montgomery	\$2.09	18.9%	No
Village of Nelsonville	Putnam	\$2.32	67.1%	No
Village of New Berlin	Chenango	\$10.53	44.9%	Yes
Village of New Hartford	Oneida	\$2.85	28.0%	No
Village of New Hempstead	Rockland	\$0.62	76.1%	No
Village of New Hyde Park	Nassau	\$2.32	11.7%	No
Village of New Paltz	Ulster	\$4.86	36.5%	No
Village of New Square	Rockland	\$1.66	0.5%	Yes
Village of New York Mills	Oneida	\$5.14	14.4%	No
Village of Newark	Wayne	\$11.21	27.8%	Yes
Village of Newark Valley	Tioga	\$5.99	76.6%	No
Village of Newport	Herkimer	\$4.30	63.2%	No
Village of Nichols	Tioga	\$2.11	57.8%	No
Village of Nissequogue	Suffolk	\$2.10	1.5%	Yes
Village of North Collins	Erie	\$11.25	12.2%	Yes
Village of North Haven	Suffolk	\$0.49	101.0%	No
Village of North Hills	Nassau	\$0.11	296.0%	No
Village of North Hornell	Steuben	\$3.69	151.1%	No
Village of North Syracuse	Onondaga	\$8.69	18.5%	Yes
Village of Northport	Suffolk	\$6.18	N/A	No
Village of Northville	Fulton	\$5.05	67.6%	No
Village of Norwood	St. Lawrence	\$8.38	34.5%	Yes
Village of Nunda	Livingston	\$8.85	51.9%	Yes
Village of Nyack	Rockland	\$3.05	0.4%	Yes
Village of Oakfield	Genesee	\$4.04	129.1%	No
Village of Ocean Beach	Suffolk	\$5.55	48.6%	No
Village of Odessa	Schuyler	\$6.51	66.7%	No
Village of Old Brookville	Nassau	\$1.48	25.4%	No
Village of Old Field	Suffolk	\$1.37	1.9%	Yes
Village of Old Westbury	Nassau	\$3.19	65.6%	No
Village of Oneida Castle	Oneida	\$0.60	23.0%	No
Village of Orchard Park	Erie	\$1.71	199.1%	No
Village of Oriskany	Oneida	\$9.28	34.1%	Yes
Village of Oriskany Falls	Oneida	\$6.47	65.3%	No
Village of Ossining	Westchester	\$8.39	21.5%	Yes
Village of Otego	Otsego	\$3.35	10.9%	No
Village of Otisville	Orange	\$4.45	6.9%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

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Local governments must meet ONE of the two criteria to qualify as distressed.				
Village of Ovid	Seneca	\$8.29	58.0%	Yes
Village of Owego	Tioga	\$13.83	16.9%	Yes
Village of Oxford	Chenango	\$14.20	50.2%	Yes
Village of Oyster Bay Cove	Nassau	\$2.85	32.4%	No
Village of Painted Post	Steuben	\$15.00	22.7%	Yes
Village of Palatine Bridge	Montgomery	\$3.69	74.7%	No
Village of Palmyra	Wayne	\$11.79	21.3%	Yes
Village of Panama	Chautauqua	\$2.57	17.1%	No
Village of Parish	Oswego	\$4.52	65.2%	No
Village of Patchogue	Suffolk	\$4.30	34.6%	No
Village of Pawling	Dutchess	\$4.48	10.4%	No
Village of Pelham	Westchester	\$6.16	8.6%	No
Village of Pelham Manor	Westchester	\$5.96	21.0%	No
Village of Penn Yan	Yates	\$14.06	38.4%	Yes
Village of Perry	Wyoming	\$15.68	53.3%	Yes
Village of Perrysburg	Cattaraugus	\$5.09	22.2%	No
Village of Phelps	Ontario	\$5.63	103.2%	No
Village of Philadelphia	Jefferson	\$5.80	229.5%	No
Village of Philmont	Columbia	\$6.83	59.3%	Yes
Village of Phoenix	Oswego	\$11.32	66.9%	Yes
Village of Piermont	Rockland	\$5.76	10.6%	No
Village of Pittsford	Monroe	\$2.28	58.4%	No
Village of Plandome	Nassau	\$2.85	16.7%	No
Village of Plandome Heights	Nassau	\$1.12	53.9%	No
Village of Plandome Manor	Nassau	\$0.00	48.4%	No
Village of Pleasantville	Westchester	\$6.21	27.2%	No
Village of Poland	Herkimer	\$4.39	21.2%	No
Village of Pomona	Rockland	\$1.77	35.6%	No
Village of Poquott	Suffolk	\$1.05	49.0%	No
Village of Port Byron	Cayuga	\$8.81	112.6%	Yes
Village of Port Chester	Westchester	\$7.42	24.3%	Yes
Village of Port Dickinson	Broome	\$5.70	40.7%	No
Village of Port Henry	Essex	\$9.40	57.1%	Yes
Village of Port Jefferson	Suffolk	\$1.26	6.0%	No
Village of Port Leyden	Lewis	\$11.28	50.8%	Yes
Village of Port Washington North	Nassau	\$1.60	62.5%	No
Village of Portville	Cattaraugus	\$8.79	95.7%	Yes
Village of Potsdam	St. Lawrence	\$16.17	27.1%	Yes
Village of Prospect	Oneida	\$2.90	15.2%	No
Village of Pulaski	Oswego	\$5.45	13.9%	No
Village of Quogue	Suffolk	\$1.70	31.7%	No
Village of Randolph	Cattaraugus	\$5.07	7.3%	No
Village of Ravena	Albany	\$4.58	39.5%	No
Village of Red Creek	Wayne	\$9.86	45.9%	Yes
Village of Red Hook	Dutchess	\$4.63	-4.2%	Yes
Village of Remsen	Oneida	\$2.78	104.3%	No
Village of Rensselaer Falls	St. Lawrence	\$3.95	91.7%	No
Village of Rhinebeck	Dutchess	\$3.55	52.4%	No
Village of Richburg	Allegany	\$11.40	159.1%	Yes
Village of Richfield Springs	Otsego	\$10.19	41.8%	Yes
Village of Richmondville	Schoharie	\$5.59	70.6%	No
Village of Richville	St. Lawrence	\$5.83	53.8%	No
Village of Riverside	Steuben	\$1.69	1063.7%	No
Village of Rockville Centre	Nassau	\$4.58	6.6%	No
Village of Roslyn	Nassau	\$5.18	2.3%	Yes
Village of Roslyn Estates	Nassau	\$1.73	18.8%	No
Village of Roslyn Harbor	Nassau	\$1.07	43.0%	No

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Local governments must meet ONE of the two criteria to qualify as distressed.				
Village of Round Lake	Saratoga	\$3.90	49.1%	No
Village of Rouses Point	Clinton	\$3.94	53.4%	No
Village of Rushville	Ontario	\$4.15	113.1%	No
Village of Russell Gardens	Nassau	\$2.95	24.5%	No
Village of Rye Brook	Westchester	\$4.49	22.7%	No
Village of Sackets Harbor	Jefferson	\$3.74	20.0%	No
Village of Saddle Rock	Nassau	\$1.36	27.8%	No
Village of Sag Harbor	Suffolk	\$2.55	34.6%	No
Village of Sagaponack	Suffolk	\$0.07	157.6%	No
Village of Salem	Washington	\$4.54	33.4%	No
Village of Saltaire	Suffolk	\$3.90	29.0%	No
Village of Sands Point	Nassau	\$2.45	24.6%	No
Village of Sandy Creek	Oswego	\$4.00	16.6%	No
Village of Saranac Lake	Franklin	\$10.48	49.7%	Yes
Village of Saugerties	Ulster	\$6.48	3.1%	Yes
Village of Savona	Steuben	\$8.03	48.5%	Yes
Village of Scarsdale	Westchester	\$3.51	21.2%	No
Village of Schaghticoke	Rensselaer	\$3.40	89.2%	No
Village of Schoharie	Schoharie	\$4.13	93.6%	No
Village of Schuylerville	Saratoga	\$1.32	52.8%	No
Village of Scotia	Schenectady	\$9.48	28.3%	Yes
Village of Scottsville	Monroe	\$4.93	121.0%	No
Village of Sea Cliff	Nassau	\$3.22	33.1%	No
Village of Seneca Falls	Seneca	\$14.55	28.8%	Yes
Village of Sharon Springs	Schoharie	\$0.00	9.3%	No
Village of Sherburne	Chenango	\$5.66	55.0%	No
Village of Sherman	Chautauqua	\$10.08	61.6%	Yes
Village of Shoreham	Suffolk	\$3.81	73.6%	No
Village of Shortsville	Ontario	\$7.59	180.3%	Yes
Village of Sidney	Delaware	\$13.10	32.7%	Yes
Village of Silver Creek	Chautauqua	\$15.65	47.7%	Yes
Village of Silver Springs	Wyoming	\$8.31	89.6%	Yes
Village of Sinclairville	Chautauqua	\$8.94	25.8%	Yes
Village of Skaneateles	Onondaga	\$3.25	25.3%	No
Village of Sleepy Hollow	Westchester	\$7.96	12.9%	Yes
Village of Sloan	Erie	\$10.15	38.2%	Yes
Village of Sloatsburg	Rockland	\$4.36	13.9%	No
Village of Smyrna	Chenango	\$4.54	N/A	No
Village of Sodus	Wayne	\$10.36	92.6%	Yes
Village of Sodus Point	Wayne	\$4.25	78.5%	No
Village of Solvay	Onondaga	\$11.42	0.6%	Yes
Village of South Blooming Grove	Orange	\$1.59	25.1%	No
Village of South Corning	Steuben	\$4.83	26.9%	No
Village of South Dayton	Cattaraugus	\$10.49	32.1%	Yes
Village of South Floral Park	Nassau	\$1.50	14.9%	No
Village of South Glens Falls	Saratoga	\$4.87	23.9%	No
Village of South Nyack	Rockland	\$6.18	30.3%	No
Village of Southampton	Suffolk	\$1.45	26.3%	No
Village of Speculator	Hamilton	\$5.49	41.7%	No
Village of Spencer	Tioga	\$3.12	69.1%	No
Village of Spencerport	Monroe	\$3.35	102.0%	No
Village of Spring Valley	Rockland	\$14.39	23.7%	Yes
Village of Springville	Erie	\$7.32	35.9%	Yes
Village of St. Johnsville	Montgomery	\$15.44	51.0%	Yes
Village of Stamford	Delaware	\$6.03	38.1%	No
Village of Stewart Manor	Nassau	\$3.58	23.1%	No
Village of Stillwater	Saratoga	\$2.98	40.1%	No

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational Estimates

Municipality	County	Avg FV Tax Rate (Distressed if Above \$6.57)	Avg GF Fund Bal as % of Exp (Distressed if Below 5%)	Qualified as Distressed
<i>**These preliminary estimates are for informational purposes only, and whether a local government qualifies would depend on their circumstances during arbitration. The calculations were developed using five years of full value tax rate data (2008-2012) but only four years of fund balance data (2008-2011) as 2012 data for all classes is not yet available. In addition, and for this example only, local governments that were missing data were not disqualified from these calculations. Full value tax rate data was collected from the Office of the State Comptroller's (OSC) "Overlapping Real Property Tax Rates and Levies" publication. If multiple rates were reported, the highest rate was selected. General fund balance and expenditure data from OSC.</i>				
Local governments must meet ONE of the two criteria to qualify as distressed.				
Village of Suffern	Rockland	\$7.02	4.7%	Yes
Village of Sylvan Beach	Oneida	\$4.24	34.4%	No
Village of Tannersville	Greene	\$2.95	10.3%	No
Village of Tarrytown	Westchester	\$6.90	21.4%	Yes
Village of Theresa	Jefferson	\$4.81	82.5%	No
Village of Thomaston	Nassau	\$2.17	51.6%	No
Village of Tivoli	Dutchess	\$3.20	18.3%	No
Village of Trumansburg	Tompkins	\$5.72	67.9%	No
Village of Tuckahoe	Westchester	\$6.10	7.7%	No
Village of Tully	Onondaga	\$4.88	6.4%	No
Village of Tupper Lake	Franklin	\$0.00	15.4%	No
Village of Turin	Lewis	\$5.76	73.9%	No
Village of Tuxedo Park	Orange	\$5.23	25.8%	No
Village of Unadilla	Otsego	\$6.64	20.2%	Yes
Village of Union Springs	Cayuga	\$3.56	61.8%	No
Village of Unionville	Orange	\$4.43	N/A	No
Village of Upper Brookville	Nassau	\$1.75	33.4%	No
Village of Upper Nyack	Rockland	\$2.41	12.5%	No
Village of Valatie	Columbia	\$2.69	39.2%	No
Village of Valley Falls	Rensselaer	\$1.88	39.8%	No
Village of Valley Stream	Nassau	\$5.03	39.2%	No
Village of Van Etten	Chemung	\$2.48	N/A	No
Village of Vernon	Oneida	\$4.64	95.4%	No
Village of Victor	Ontario	\$4.41	102.9%	No
Village of Victory	Saratoga	\$0.00	N/A	No
Village of Village of The Branch	Suffolk	\$1.04	35.1%	No
Village of Voorheesville	Albany	\$1.01	97.4%	No
Village of Waddington	St. Lawrence	\$3.54	58.8%	No
Village of Walden	Orange	\$8.16	2.6%	Yes
Village of Walton	Delaware	\$6.08	-18.8%	Yes
Village of Wampsville	Madison	\$1.78	N/A	No
Village of Wappingers Falls	Dutchess	\$6.53	10.1%	No
Village of Warsaw	Wyoming	\$12.32	6.9%	Yes
Village of Warwick	Orange	\$3.94	13.4%	No
Village of Washingtonville	Orange	\$4.18	11.2%	No
Village of Waterford	Saratoga	\$4.20	18.2%	No
Village of Waterloo	Seneca	\$16.65	36.0%	Yes
Village of Waterville	Oneida	\$6.91	40.7%	Yes
Village of Watkins Glen	Schuyler	\$8.94	74.6%	Yes
Village of Waverly	Tioga	\$11.59	29.8%	Yes
Village of Wayland	Steuben	\$5.81	32.1%	No
Village of Webster	Monroe	\$1.98	57.6%	No
Village of Weedsport	Cayuga	\$5.41	132.7%	No
Village of Wellsburg	Chemung	\$4.75	122.6%	No
Village of Wellsville	Allegany	\$18.98	28.0%	Yes
Village of Wesley Hills	Rockland	\$1.28	30.3%	No
Village of West Carthage	Jefferson	\$6.77	77.7%	Yes
Village of West Hampton Dunes	Suffolk	\$0.00	23.2%	No
Village of West Haverstraw	Rockland	\$5.25	16.4%	No
Village of West Winfield	Herkimer	\$5.93	59.3%	No
Village of Westbury	Nassau	\$2.53	17.1%	No
Village of Westfield	Chautauqua	\$7.89	26.4%	Yes
Village of Westhampton Beach	Suffolk	\$2.45	11.8%	No
Village of Whitehall	Washington	\$17.16	24.1%	Yes
Village of Whitesboro	Oneida	\$8.50	-11.0%	Yes
Village of Whitney Point	Broome	\$5.61	64.5%	No
Village of Williamsville	Erie	\$4.09	71.3%	No

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Village of Williston Park	Nassau	\$3.51	29.2%	No
Village of Wilson	Niagara	\$7.48	16.1%	Yes
Village of Windsor	Broome	\$7.51	20.5%	Yes
Village of Wolcott	Wayne	\$10.35	27.2%	Yes
Village of Woodbury	Orange	\$0.90	43.1%	No
Village of Woodridge	Sullivan	\$7.23	5.5%	Yes
Village of Woodsburgh	Nassau	\$1.78	66.6%	No
Village of Wurtsboro	Sullivan	\$2.77	62.7%	No
Village of Wyoming	Wyoming	\$7.51	27.1%	Yes
Village of Yorkville	Oneida	\$8.15	4.0%	Yes
Village of Youngstown	Niagara	\$5.94	27.6%	No