

Local Governments Meeting Proposed Binding Arbitration Fiscal Distress Measures- Informational

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
---------------------	---------------	---	---	--

***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.*

Local governments must meet ONE of the two criteria to qualify as distressed.

County of Erie	Erie	\$5.90	7.4%	No
Town of Alden	Erie	\$1.56	78.0%	No
Town of Amherst	Erie	\$4.26	24.3%	No
Town of Aurora	Erie	\$2.68	66.7%	No
Town of Boston	Erie	\$1.75	135.4%	No
Town of Brant	Erie	\$4.62	56.3%	No
Town of Clarence	Erie	\$2.01	40.4%	No
Town of Colden	Erie	\$1.99	160.4%	No
Town of Collins	Erie	\$2.57	79.8%	No
Town of Concord	Erie	\$1.81	53.3%	No
Town of Eden	Erie	\$3.63	41.9%	No
Town of Elma	Erie	\$0.23	57.4%	No
Town of Grand Island	Erie	\$3.02	73.0%	No
Town of Hamburg	Erie	\$5.60	41.7%	No
Town of Holland	Erie	\$3.49	103.8%	No
Town of Lancaster	Erie	\$5.51	21.2%	No
Town of Marilla	Erie	\$0.25	90.4%	No
Town of Newstead	Erie	\$1.36	65.2%	No
Town of North Collins	Erie	\$6.31	69.1%	No
Town of Orchard Park	Erie	\$3.15	75.2%	No
Town of Sardinia	Erie	\$0.00	274.7%	No
Town of Wales	Erie	\$0.62	298.4%	No
Village of Akron	Erie	\$5.77	7.4%	No
Village of Alden	Erie	\$5.92	74.4%	No
Village of Angola	Erie	\$6.36	27.4%	No
Village of Orchard Park	Erie	\$1.71	199.1%	No
Village of Williamsville	Erie	\$4.09	71.3%	No
City of Buffalo	Erie	\$11.92	39.2%	Yes
City of Lackawanna	Erie	\$18.70	29.7%	Yes
City of Tonawanda	Erie	\$15.85	23.9%	Yes
Town of Cheektowaga	Erie	\$9.31	46.9%	Yes
Town of Evans	Erie	\$7.90	5.5%	Yes
Town of Tonawanda	Erie	\$8.97	29.0%	Yes
Town of West Seneca	Erie	\$8.08	21.5%	Yes
Village of Blasdell	Erie	\$10.85	53.5%	Yes
Village of Depew	Erie	\$10.80	19.5%	Yes

Village of East Aurora	Erie	\$7.38	38.7%	Yes
Village of Farnham	Erie	\$9.96	112.5%	Yes
Village of Hamburg	Erie	\$11.00	34.4%	Yes
Village of Kenmore	Erie	\$8.51	36.2%	Yes
Village of Lancaster	Erie	\$9.43	23.1%	Yes
Village of North Collins	Erie	\$11.25	12.2%	Yes
Village of Sloan	Erie	\$10.15	38.2%	Yes
Village of Springville	Erie	\$7.32	35.9%	Yes
Town of Cambria	Niagara	\$1.74	70.7%	No
Town of Hartland	Niagara	\$2.05	24.9%	No
Town of Lewiston	Niagara	\$0.00	50.2%	No
Town of Lockport	Niagara	\$0.00	103.2%	No
Town of Newfane	Niagara	\$0.00	35.2%	No
Town of Niagara	Niagara	\$1.19	10.0%	No
Town of Pendleton	Niagara	\$0.53	153.6%	No
Town of Porter	Niagara	\$1.23	34.3%	No
Town of Royalton	Niagara	\$3.12	55.9%	No
Town of Somerset	Niagara	\$1.78	237.0%	No
Town of Wheatfield	Niagara	\$0.26	12.0%	No
Town of Wilson	Niagara	\$3.24	70.9%	No
Village of Barker	Niagara	\$6.11	72.7%	No
Village of Lewiston	Niagara	\$3.37	13.6%	No
Village of Youngstown	Niagara	\$5.94	27.6%	No
City of Lockport	Niagara	\$14.30	10.2%	Yes
City of Niagara Falls	Niagara	\$20.22	24.2%	Yes
City of North Tonawanda	Niagara	\$12.35	15.9%	Yes
County of Niagara	Niagara	\$7.87	22.5%	Yes
Village of Middleport	Niagara	\$9.31	7.8%	Yes
Village of Wilson	Niagara	\$7.48	16.1%	Yes