County	Municode	Municipality	Fiscal Year	Stress Level
Tioga	490306600000	**Town of Berkshire**	2025	No Designation

Category	Indicator	Scoring	Year	Score Determination	Value	Points
Population	1 Change in Population	10 Points < -5% 6.67 Points < -2.5% But ≥ -5% 3.33 Points < 0% But ≥ -2.5% 0 Points ≥ 0%		**Data Required**		
			2019	Population	1,355	
			2024	Population	1,462	
				Calculation		
				(2024 Population Estimate - 2019 Population Estimate)		
				÷ 2019 Prior Population	7.90%	0.00
Poverty	2 Percent of Households with Public Assistance	20 Points > 30% 13.33 Points > 25% But ≤ 30% 6.67 Points > 20% But ≤ 25% 0 Points ≤ 20%		**Data Required**		
			2024	Households with Public Assistance	80	
				Total Number of Households	442	
				Calculation		
				Households with Public Assistance ÷ Total Number of Households	18.10%	0.00
Age	3 Percent of Population Under 18 & Over 65	10 Points > 50% 6.67 Points > 47.50% But ≤ 50% 3.33 Points > 45% But ≤ 47.50% 0 Points ≤ 45%		**Data Required**		
			2024	Percent of Population Under 18	28.70%	
				Percent of Population 65 and Over	18.00%	
				Calculation		
				Percent of Population Under 18 + Percent of Population 65 and Over	46.70%	3.33
Tax Base	4 Percent Change in Home Value	20 Points < 0% 13.33 Points < 10.07% (50% x Consumer Price Index Calculation) 6.67 Points < 20.13% (Consumer Price Index Calculation) 0 Points ≥ 20.13% (Consumer Price Index Calculation)		**Data Required**		
			2019	Median Value of Owner Occupied Housing	110,300	
				Housing Consumer Price Index (NY-NJ-PA Region)	303	
			2024	Median Value of Owner Occupied Housing	141,900	
				Housing Consumer Price Index (NY-NJ-PA Region)	364	
				Calculation (Property Value)		
				(2024 Median Home Value - 2019 Median Home Value)		
				÷ 2019 Median Home Value	28.65%	
				Calculation (Consumer Price Index)		
				(2024 Consumer Price Index - 2019 Consumer Price Index)		
				÷ 2019 Consumer Price Index	20.13%	0.00
Income	5 Median Household Income	10 Points < 38,730 (150% x Federal Poverty Line (FPL)) 6.67 Points < 45,185 (175% x FPL) But ≥ 38,730 (150% x FPL) 3.33 Points < 51,640 (200% x FPL) But ≥ 45,185 (175% x FPL) 0 Points ≥ 51,640 (200% x FPL)		**Data Required**		
			2024	Median Household Income	74,881	
				Federal Poverty Line (Family of 3)	25,820	
						0.00
Unemployment	6 Unemployment Rate	10 Points > 12% 6.67 Points > 10% But ≤ 12% 3.33 Points > 8% But ≤ 10% 0 Points ≤ 8%		**Data Required**		
			2024	Unemployment Rate	7.10%	
						0.00
State and Federal Aid	7 Reliance on State and Federal Aid	20 Points > 30% 13.33 Points > 20% But ≤ 30% 6.67 Points > 15% But ≤ 20% 0 Points ≤ 15%		**Data Required**		
			2023	State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960)	216,058	
				Total Revenues (All Funds Except Capital Projects)	1,212,145	
				Calculation		
				State and Federal Revenues ÷ Total Revenues	17.82%	
			2024	State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960)	456,450	
				Total Revenues (All Funds Except Capital Projects)	1,131,542	
				State and Federal Revenues ÷ Total Revenues	40.34%	
			2025	State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960)	247,546	
				Total Revenues (All Funds Except Capital Projects)	1,167,178	
				State and Federal Revenues ÷ Total Revenues	21.21%	
				Calculation (Average)		
				3 Year Average (State and Federal Revenues ÷ Total Revenues)	26.46%	13.33
						Total Points*
						16.7

County	Municode	Municipality	Fiscal Year	Stress Level
Tioga	490306600000	**Town of Berkshire**	2025	No Designation

Revenue Description	Stress Designation	Point Range (Out of 100 total pts)
Total Revenues = Revenues (Not Including Other Sources)	Significant Environmental Stress	50 - 100
	Moderate Environmental Stress	40 - 49.9
	Susceptible Environmental Stress	30 - 39.9
	No Designation	0 - 29.9

FootNotes

** Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.*

Copyright © 2013 The New York State Office of the State Comptroller