County	Municode	Municipality	Fiscal Year	Stress Level
Tompkins	500313100000	**Town of Caroline**	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	3,280	
			2024	Population	3,264	
				Calculation		
				(2024 Population Estimate - 2019 Population Estimate) ÷ 2019 Prior Population	-0.49%	3.33
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%	2024	**Data Required**		
				Households with Public Assistance	148	
				Total Number of Households	1,503	
				Calculation		
				Households with Public Assistance ÷ Total Number of Households	9.85%	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%	2024	**Data Required**		
				Percent of Population Under 18	17.90%	
				Percent of Population 65 and Over	18.50%	
				Calculation		
				Percent of Population Under 18 + Percent of Population 65 and Over	36.40%	0.00
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)	2019	**Data Required**		
				Median Value of Owner Occupied Housing	174,400	
				Housing Consumer Price Index (NY-NJ-PA Region)	303	
			2024	Median Value of Owner Occupied Housing	234,200	
				Housing Consumer Price Index (NY-NJ-PA Region)	364	
				Calculation (Property Value)		
				(2024 Median Home Value - 2019 Median Home Value) ÷ 2019 Median Home Value	34.29%	
				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)	2024	**Data Required**		
				Median Household Income	80,855	
				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%	2024	**Data Required**		
				Unemployment Rate	5.10%	
						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)	734,582	
				Total Revenues (All Funds Except Capital Projects)	2,860,645	
				Calculation		
				State and Federal Revenues ÷ Total Revenues	25.68%	
			2024	State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960)	696,329	
				Total Revenues (All Funds Except Capital Projects)	3,196,886	
				State and Federal Revenues ÷ Total Revenues	21.78%	
			2025	State and Federal Revenues (codes 3000-4999) - (codes 3960 & 4960)	1,158,649	
				Total Revenues (All Funds Except Capital Projects)	3,738,524	
				State and Federal Revenues ÷ Total Revenues	30.99%	
				Calculation (Average)		
				3 Year Average (State and Federal Revenues ÷ Total Revenues)	26.15%	13.33
						Total Points*
						16.7

County	Municode	Municipality	Fiscal Year	Stress Level
Tompkins	500313100000	**Town of Caroline**	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