ResearchBrief

OFFICE OF THE NEW YORK STATE COMPTROLLER

DIVISION OF LOCAL GOVERNMENT AND SCHOOL ACCOUNTABILITY

Staying Ahead of the Curve:
School Districts Responding to Fiscal Challenges

Summary

- This report describes the fiscal challenges facing school districts in New York State. As with other classes of government, school districts have struggled to maintain fiscal balance in the midst of rising costs and declining economic conditions. A series of 22 financial indicators were analyzed to assess the fiscal condition of school districts.

- School districts located in the Mid-Hudson and Long Island regions are showing signs of fiscal stress on 16 of the 22 financial indicators examined—significantly more than any of the other regions. These districts have been most impacted by the collapse in the housing market, higher school costs on a per pupil basis, higher levels of debt, and reliance on declining local tax bases to generate revenue.

- Many school districts are responding to current economic conditions by reducing spending. General Fund expenditures declined in 33 percent of school districts in 2010. This represents a six-fold increase over the number of districts that decreased spending in 2008.

- School districts are highly dependent on local revenue generated through property taxes. The declining housing market has therefore taken a toll on school districts. Property values have declined in nearly 88 percent of the school districts located in the Long Island and Mid-Hudson regions. Since these districts derive roughly 75 percent of their revenue locally, reduced property values lead to revenue stress. In addition, the ability of these districts to increase property tax rates to maintain local revenues is limited as these districts already have high tax rates (as a percentage of income)—for 32 percent of Long Island districts, property tax revenue exceeds 7 percent of income.

- Although many school districts have begun to react to these fiscal challenges, it is imperative that districts employ cost savings and planning strategies moving forward. Such strategies include taking advantage of multiyear planning tools, streamlining and consolidating business practices where practical, and investigating opportunities for cost savings via shared service agreements.

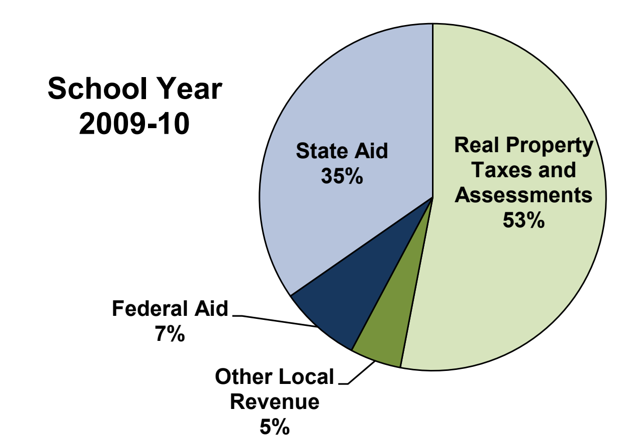
Thomas P. DiNapoli • State Comptroller

Introduction

Recent difficult economic conditions affected school districts across the State in different ways. For the 2009-10 school year, nearly 88 percent of school district revenues were generated through State aid or real property taxes. Therefore, as property values continue to decline in the wake of the housing market collapse, as State aid is reduced and federal stimulus funding is phased out, the financial condition of school districts may become increasingly precarious. For instance, fiscal stress at the State level has already led to reductions from planned State aid for school districts of $1 billion in 2010-11. According to the Governor's proposed budget, school districts could face additional cuts amounting to $1.5 billion in 2011-12, due in part, to the phase-out of federal stimulus funds. In addition, there is a growing intolerance for any increase in property taxes as a way to fill the gaps in other revenue sources.

In light of these realities, it is crucial that at the local level, school officials develop strategies to effectively manage these challenges now to avoid fiscal crises in the future. Many school districts appear to have taken some initial steps by reducing the rate of spending growth in 2010. This report analyzes 22 indicators of fiscal stress in multiple categories such as spending patterns, cash position, reserve levels, revenue trends, debt burdens, and the impact of providing costly services to high needs student populations. Through this analysis, it is possible to identify the specific regions in which school districts are most at risk of facing severe fiscal stress in the future and to determine what factors are driving the stress.[1]

State Aid and Property Taxes Account for 88 Percent of School District Revenues



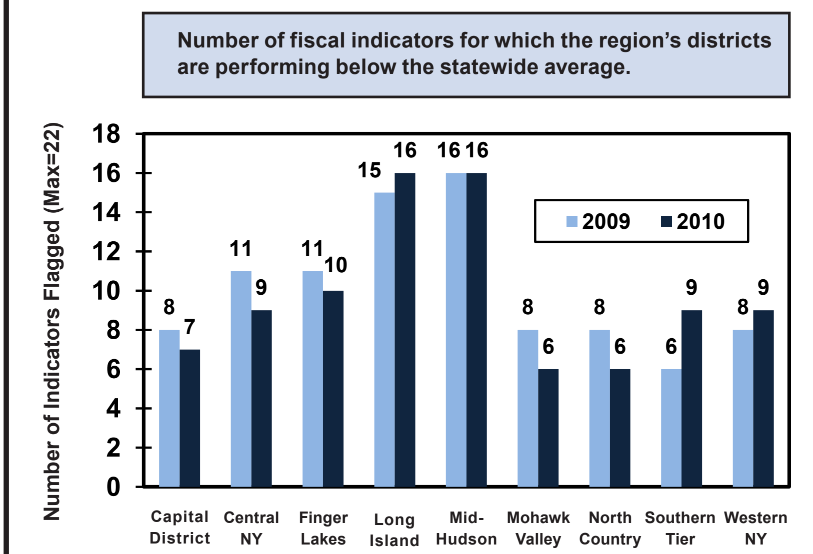
Note: Real Property Taxes includes other property tax items such as PILOTS

[1] A complete list of these indicators and the results by region are included in Appendix A.

Aggregate Results

School districts located in the Mid-Hudson and Long Island regions are showing signs of fiscal stress across multiple measures. Districts in these regions ranked poorly on 16 of the 22 fiscal stress indicators selected for analysis. This is especially evident where the decline in the housing market has been most severe. As property values decline, merely maintaining existing levels of property tax revenue usually means increasing tax rates, and these increases are not politically viable in many localities. As a result, fiscal capacity (e.g., the practical ability to raise revenue) is constrained.[2]

Fiscal Stress Is More Widespread in Downstate Areas



Districts in the Finger Lakes region were above average on 10 out of 22 indicators, while those in Central New York, the Southern Tier and Western New York were above average on 9 out of 22 indicators examined. All of these regions have high rates of pupil need (as measured by the percentage of students eligible for the free and reduced price lunch program), relatively low property wealth, are highly dependent on State and/or federal revenues, and have high levels of debt.

Overall, districts in the Capital Region, Mohawk Valley and the North Country exhibited the fewest signs of fiscal stress, with districts in the Capital Region facing challenges related to higher than average spending growth and high property taxes. Districts in the Mohawk Valley and North Country regions face stress related to high debt levels, revenue-related risks and high levels of pupil need.

[2] For this analysis, we benchmarked against the average. Because the average can be distorted by extreme values, school districts that had fewer than 250 pupils or had per pupil expenditures greater than $30,000 were excluded from the analysis. The regional summaries that are included in this report are therefore based on 630 of the State's 697 school districts. Unless otherwise noted, the New York City School District has been excluded.

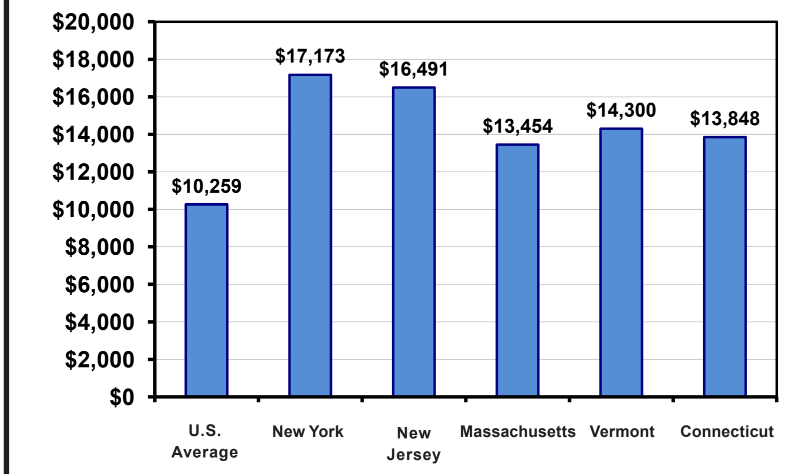
Spending Trends

Growth in expenditures can be a sign of either fiscal strength or fiscal stress, and therefore should be examined in context. Spending growth can reflect the fact that residents have a strong willingness, and ability, to support a growing educational program. It can also indicate that demand for educational services is increasing. School officials should be cognizant of such increases and assess whether they are sustainable over time.

Alternatively, declining expenditures may indicate service reductions or program cuts that could already signify some level of fiscal stress. From 2007 to 2008, 34 districts (5.4 percent) reduced expenditures. In the 2009-10 school year, 209 school districts (33 percent) reduced expenditures—over six times more districts than in the earlier period. As with other types of government, reductions in spending are becoming more common in school districts.

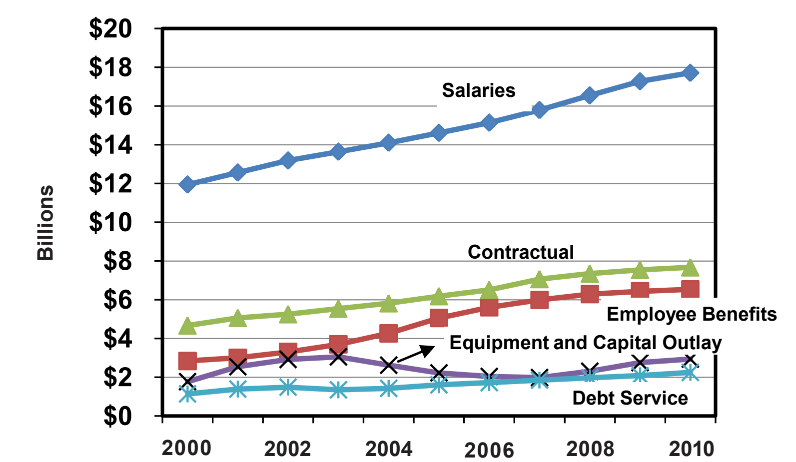
While education spending generally tends to be higher in Northeastern states, New York's school districts spend more than any other state's, and, in 2008, spent nearly 1.7 times the U.S. average. In 2010, New York's education expenditures reached nearly $22,000 per pupil. School districts' largest expense is personnel, and as a result they are impacted by rising health insurance and other employee benefit costs. School district spending has increased by nearly 5 percent annually from 2007 to 2009, but slowed to less than 3 percent growth in 2010.

How New York Compares: Current Expenditures per Pupil (2008)



Source: U.S. Census Bureau, Public Education Finances 2008

Spending by Object, 2000 to 2010



On average, the largest spending increases occurred among districts located on Long Island (3.0 percent) and in the Southern Tier (2.9 percent) and Western New York (2.7 percent). Roughly 25 percent of districts in Long Island and Western New York also experienced reductions in fund balance, measured as a percentage of expenditures.

Districts in the Mohawk Valley, North Country and Finger Lakes regions were able to keep spending growth below the statewide average of 2.5 percent. These districts generally spend less than the statewide average on a per pupil basis as well.

Poor Operating Position

Operating position is another important indicator of fiscal stress. It represents a district's ability to balance its budget and pay bills on time while maintaining adequate lawful reserves to withstand short-term fiscal pressures. Indicators of operating position include the size of the unreserved fund balance—which represents the availability of "rainy-day funds" for unplanned expenses—and the amount of liquidity—which represents the extent to which cash is available to cover budgetary liabilities.

In 2010, school districts, on average, had unreserved fund balances that amounted to 10.8 percent of general fund expenditures. However, nearly 8 percent of districts had unreserved fund balances of less than 5 percent.[3] This rate represents an improvement over 2009, when more than 16 percent of districts had low fund balance. The federal stimulus funds that became available to school districts in 2009 helped stabilize their budgets by mitigating reductions in State aid.

In general, school districts have enough liquidity to cover current expenses. However, 8 percent of districts in Central New York and 7 percent in the Finger Lakes and Mohawk Valley regions had liquidity ratios less than 1.5—indicating that cash flow may become a problem for these districts.[4]

[3] Unreserved fund balance includes appropriated as well as unappropriated fund balance. School districts have a statutory cap on the unappropriated portion of the fund balance which prevents them from annually retaining operating funds in excess of 4 percent of current school year budget. It is important for school officials to carefully estimate future spending needs when funding dedicated reserves, as these funds can only be used for specific purposes. For example, a recent audit found that over $400 million more than necessary was held in reserved funds for employee benefits accrued liabilities (EBALR) and generally the excess could only be transferred into other reserve funds.

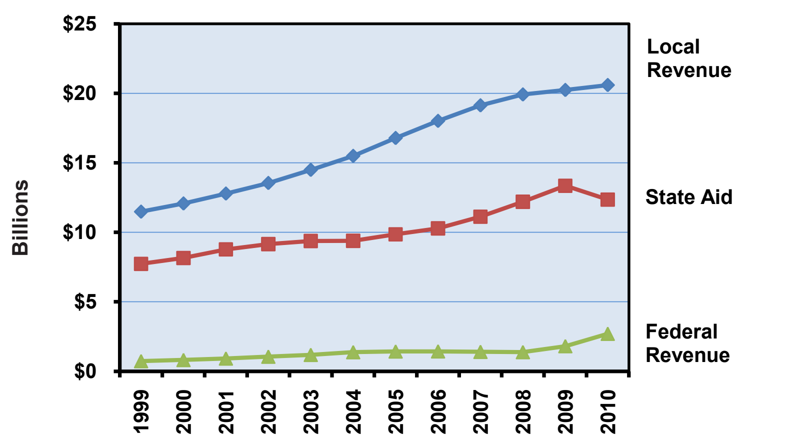
[4] The liquidity ratio represents current assets divided by current liabilities. It is a measure of cash position, indicating the cash on hand in relation to current liabilities. The benchmark of 1.5 was chosen by OSC staff based on what is reasonable for a school district.

Revenue Stress: State Aid Cuts and Declining Property Values

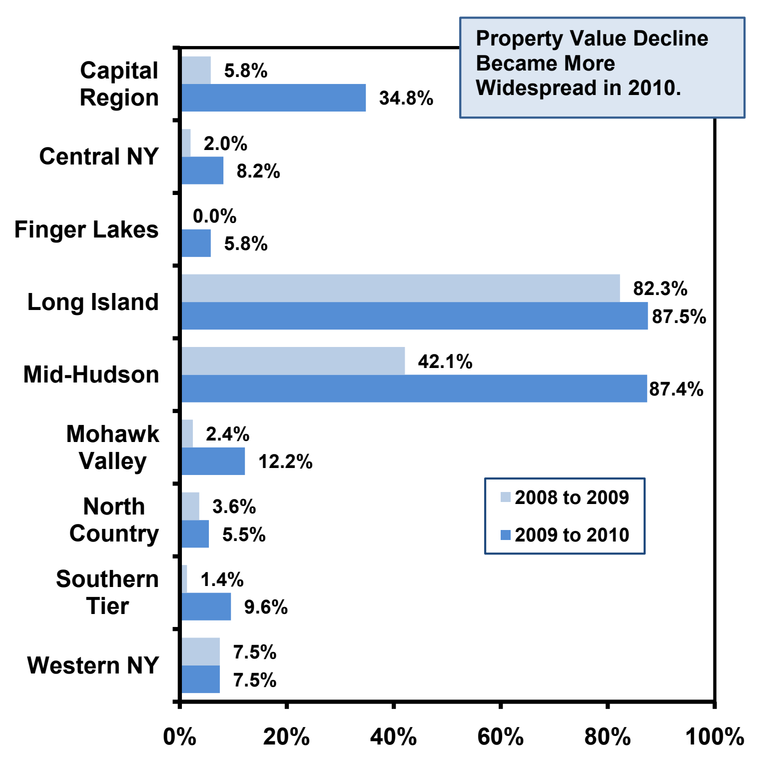
Factors that affect revenue streams can also pose challenges to school district budgets. For school districts, property taxes are the primary source of local revenue. Therefore, declining or low property values, and high taxes relative to income can be a source of constraint—especially during tough economic times, as taxpayers become more intolerant of rate increases. Additionally, fiscal difficulties at the State and federal levels can lead to reductions in State and federal aid, which especially impact those districts that depend heavily on governmental aid.

In 2010, property tax revenues averaged over 5 percent of income statewide. However, there is significant variation in this measure around the State. Downstate (where property values and incomes are typically much higher), property taxes represent a higher percentage of income. For Long Island school districts, property taxes exceed 7 percent of income for 32 percent of the districts.

Revenue by Source, 1999-2010



Percentage of Districts with Property Value Decline by Region

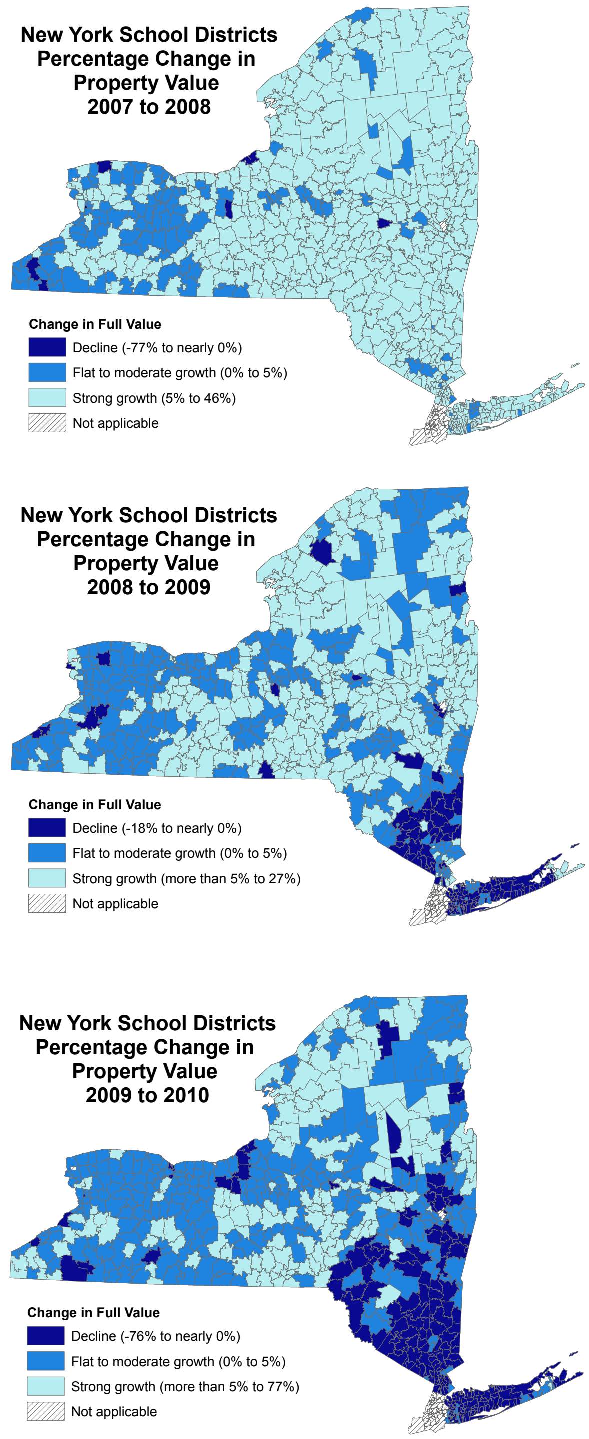


Additionally, nearly 88 percent of Long Island and Mid-Hudson districts experienced declines in property values from 2009 to 2010. These factors are a source of revenue stress for downstate districts, especially since they rely so heavily on their tax bases for funding—with roughly 75 percent of education revenue coming from local sources.

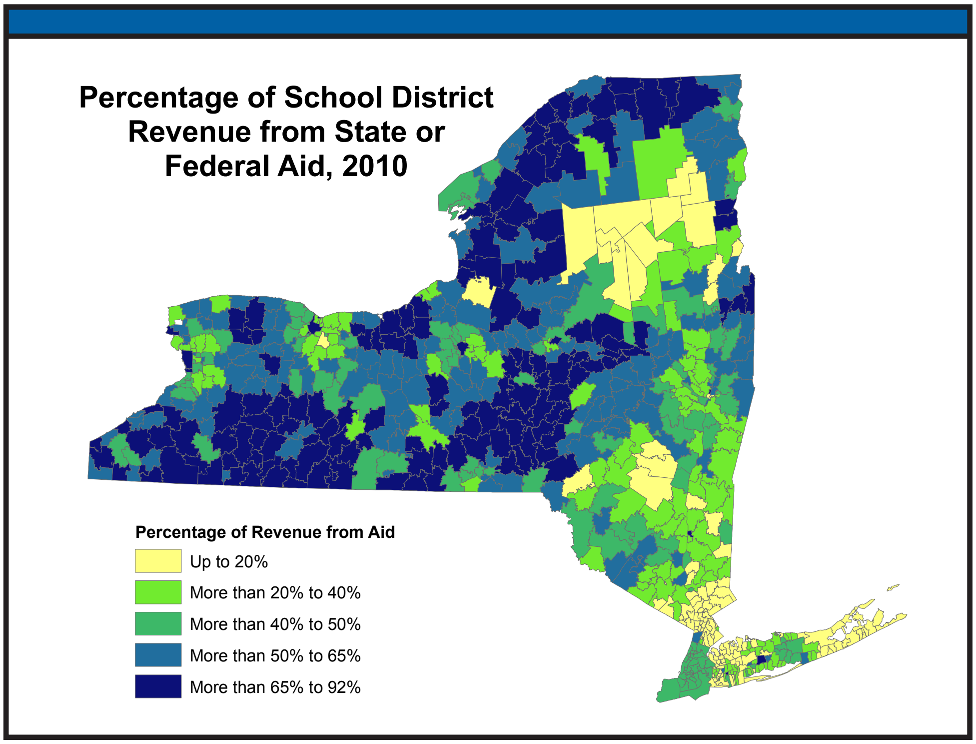
The housing market decline has become more widespread since 2008—affecting upstate regions as well. The number of districts experiencing declines in property value has increased substantially from 2009 to 2010, especially in the Capital Region where nearly 35 percent of the school districts experienced declines. Western New York is the only region where the percentage of districts declining did not increase in 2010. This is hardly unexpected, since the region has had relatively low (and often lagging) property values for some time, and has therefore been less affected by the declining housing market.

State aid to schools increased by 9 percent annually from 2006 to 2009, and then decreased by nearly 8 percent in 2010. While State aid increases have enabled districts to increase spending, dependence on revenues from other governments can also pose a risk, as aid gets reduced when fiscal problems occur at the State or federal level. Indeed, the 2010-2011 State Fiscal Year Enacted Budget reduced State Aid to school districts by 5.2 percent. In upstate regions, 56 percent of revenue is derived from State and federal sources, compared to only 25 percent for downstate districts—suggesting that school districts in upstate regions are more fiscally vulnerable to reductions in State aid.

Property Value Decline Becomes More Widespread from 2008 to 2010



Reliance on federal sources of aid also poses risk. With the phase-out of federal stimulus funding after the 2010-11 school year, school districts could face significant gaps in 2011-12. The recent award of $697 million in federal Race to the Top funding may fill some of this gap, but the exact details concerning distribution and use of these funds remain uncertain.



High Debt Burden

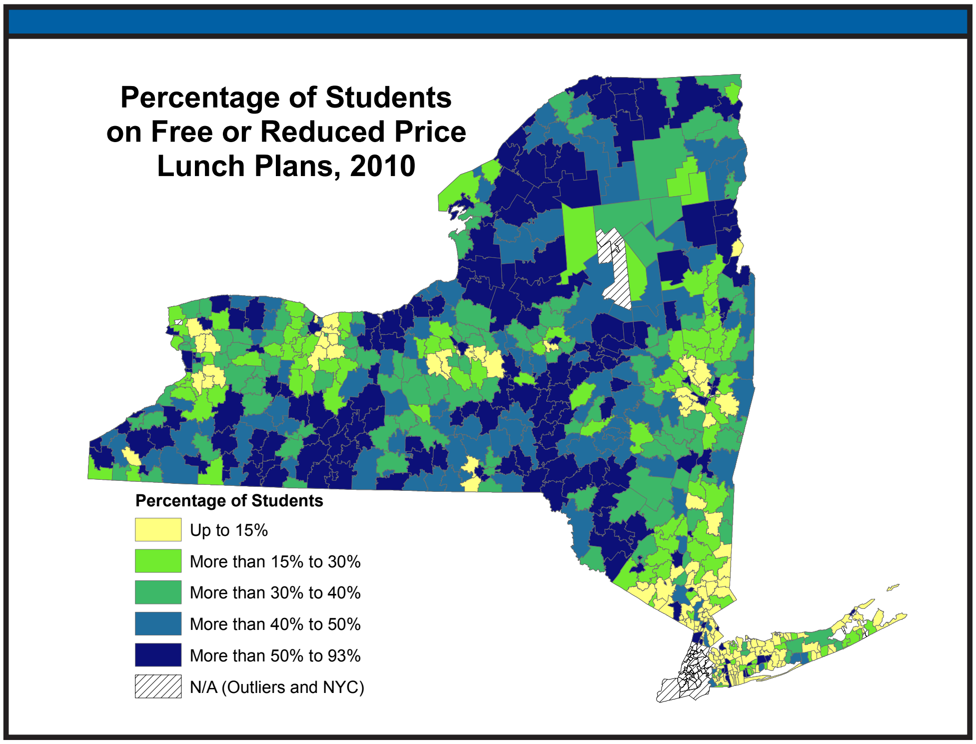
The overall amounts of outstanding debt as well as the budgetary burden of the debt (debt service) are important indicators of fiscal stress. School districts have little or no discretion in the amount of principal and interest that must be repaid each year, and this obligation can become a significant burden.

School district debt increased by 8.2 percent annually from 2000 to 2010 as the rates of State Building Aid reimbursements increased. On average, debt service represents 8.5 percent of annual school district expenditures. However, the State reimburses a portion of these costs through building aid, which in 2010 represented 7.0 percent of expenditures. Therefore, the average effective debt burden is 1.5 percent.

In downstate regions, building aid provides less of an offset, and Long Island and Mid-Hudson districts carry a heavier budgetary debt burden. However, total debt as a percentage of property value within the school district,(which represents a key indicator of the long-term affordability of the debt) is much higher in upstate regions.

High Cost Factors

Districts that face higher-than-average costs are also more susceptible to fiscal stress. Children in poverty or those in need of special services usually place greater budgetary demands on school district resources. These districts may also be more constrained in their ability to obtain additional resources and support from taxpayers with limited capacity to increase their contributions.



On average, roughly one-third of pupils statewide are eligible for the free or reduced price lunch program. This factor can be used as an indicator of pupil need, and suggests that districts with a higher-than-average percentage of students with extra needs face greater demand to provide additional services. In some rural regions (such as the North Country and the Southern Tier) this percentage often exceeds 45 percent. In some urban school districts, the number of pupils in need increases significantly—exceeding 80 percent in the Rochester, Syracuse and Buffalo City School Districts.

Some districts in the Mid-Hudson and Long Island regions also tend to have greater-than-average percentages of pupils with limited English proficiency—indicating that these districts may face similar demands for specialized services.

Mitigating the Impact

The data presented here suggests a difficult road ahead for many of the State's school districts. It is imperative that districts begin to plan now to avoid severe fiscal stress that would necessitate disruptive programmatic cutbacks in the future. There are a number of steps that school districts should take to help manage fiscal stress, and many already are exploring the following opportunities.

Take Advantage of Multiyear Planning Tools – The Office of the State Comptroller (OSC) has recently adapted existing multiyear planning tools for use by school district officials. By helping local officials understand the impact of today's decisions over time, multiyear planning is one way to begin the process of managing the difficulties that lie ahead. These tools, which include an online tutorial and spreadsheet templates, are available online at: **www.osc.state.ny.us/localgov/training/modules/myfp/index.htm.**

Additionally, OSC-sponsored training sessions on multiyear planning are made available on a regular basis. School officials may also attend a customized "hands-on" multiyear training seminar in which they can work with OSC staff to build a multiyear plan using their own data. In 2010, 48 district business officials and school board members attended these customized multiyear planning training sessions.

Identify Cost Savings Opportunities Through Improved Business Processes – In these difficult times, many local governments and school districts are re-examining their current operations in order to streamline existing business processes and utilize new technologies to cut expenses. Recently, the Eldred Central School District instituted the use of virtual desktops to replace traditional computers. Not only does the district stand to realize $21,300 in savings for every lab converted, but it will also realize savings associated with decreased energy consumption and fewer maintenance calls.[5]

Investigate and Execute Shared Service Agreements – There are potential efficiencies to be realized through the increased use of shared service agreements and consolidations of functions. School officials should systematically evaluate all areas of operation in order to identify opportunities and potential partners, especially in the area of back-office operations. Greater sharing of these central business office functions could potentially save municipalities and school districts up to $765 million statewide.[6]

The fiscal difficulties now facing school districts have built up over a period of years and through a variety of factors—declining economic situation, reductions in real property values, debt increases, rising insurance costs, etc. Consequently, the budgetary difficulties stemming from these problems are not likely to be resolved quickly. School districts will have to focus on employing multiple strategies and engage in comprehensive planning to achieve fiscal stability—a process that will likely require several years to complete.

[5] **http://www.osc.state.ny.us/localgov/audits/schools/2010/eldred.pdf**

[6] **http://www.osc.state.ny.us/localgov/pubs/research/sharedservices.pdf**

APPENDIX A

Fiscal Stress Indicators

Operating Position Indicators	This Indicator Measures:
Average Unreserved Fund Balance as a Percentage of Total Expenditures (general fund only)	Size of fund balance
Percentage with Unreserved Fund Balance < 5% of General Fund Expenditures	Whether the fund balance is low
Liquidity (Current Assets / Current Liabilities)	Cash position
Percentage of School Districts with Liquidity Ratio Less Than 1.5	Whether liquidity is low
Spending Pattern Indicators	
General Fund Expenditures Per Pupil (2010)	Spending level
Average Annual Change in Expenditures (2008 to 2010)	Growth or decline in spending
Percentage Point Change in Unreserved Fund Balance as a Percentage of Expenditures (2008 to 2010)	Growth or decline in fund balance
Percentage of Districts with Decrease in UFB as a Percentage of Expenditures	Whether fund balance is decreasing for many districts in a region
Debt Indicators	
Debt Service as a Percentage of Expenditures	Indicator of the budgetary burden of debt payments
Building Aid as a Percentage of Expenditures	Indicator of the State-funded offset to debt payments
Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)	The true burden of the debt, taking into account State contributions
Effective Debt Per Pupil	True burden of the debt on a per pupil basis
Total Debt as a Percentage of Full Value	Debt burden in relation to the school district's tax base
Revenue Stress Indicators	
Property Tax Revenue as a Percentage of Adjusted Gross Income	The size of the property tax burden. Property taxes are a greater burden when they consume a greater share of residential income.
Percentage of Districts in Which Property Taxes Exceed 7% of Income	The extent to which property taxes are a burden within a region.
Average State and Federal Aid as a Percentage of Total Revenue	Reliance on revenue from other governmental sources. Being heavily dependent on State and federal aid is a constraint when cuts are made at the State or federal levels.
Median Full Value Per Pupil 2010	Property wealth
Average Full Value Change 2009 to 2010	Change in property value - indicates if a school district's property values are growing or declining. Declining property values threaten property tax revenue.
Percentage of Districts with Full Value Loss from 2008 to 2009	Magnitude of the full value decline for a region's school districts
Percentage of Districts with Full Value Loss from 2009 to 2010	
High-Cost Factors	
Percentage of Pupils Eligible for Free or Reduced Priced Lunch	Poverty rate indicator--higher value indicates greater pupil need
Percentage of Pupils with Limited English Proficiency	Indicator of the need for additional academic services

Selected Fiscal Stress Indicators for School Districts by Region (2009)

Region	Operating Position Indicators: Average Unreserved Fund Balance / Total Expenditure (general fund only)	Percent with Unreserved Fund Balance < 5% of General Fund Expenditures	Liquidity (Current Assets / Current Liabilities)	Percent with Liquidity Ratio Less Than 1.5	Spending Pattern Indicators: General Fund Expend Per Pupil (2009)	Average Annual Change in Expend (2007 to 2009)	Percentage Point Change in Unreserved Fund Balance as a % of Expend (2007 to 2009)	Percentage of Districts with Decrease in UFB as a % of Expend	Debt Indicators: Debt Service as a % of Expend.	Building Aid as a % of Expend.	Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)	Effective Debt Per Pupil	Total Debt as a % of Full Value
Capital Region	9.9%	11.6%	3.6	1.4%	17,725	5.3%	1.8%	27.5%	7.5%	6.3%	1.3%	249	2.5%
Central NY	7.3%	18.4%	3.3	10.2%	16,716	4.8%	2.6%	6.1%	8.7%	7.7%	1.1%	178	4.1%
Finger Lakes	7.2%	18.8%	3.7	7.2%	16,916	4.3%	1.6%	15.9%	9.3%	8.8%	0.5%	93	4.5%
Long Island	7.9%	15.0%	3.6	4.0%	21,418	5.2%	1.4%	28.0%	4.1%	2.1%	2.0%	489	0.9%
Mid-Hudson	7.7%	26.3%	3.1	9.5%	21,782	5.3%	1.6%	23.2%	5.8%	2.5%	3.3%	757	1.2%
Mohawk Valley	10.7%	19.0%	5.0	7.1%	16,837	4.1%	3.2%	23.8%	8.6%	7.8%	0.8%	183	4.4%
North Country	13.0%	11.3%	5.0	7.5%	17,559	4.4%	2.9%	26.4%	8.5%	9.2%	-0.7%	-104	3.7%
Southern Tier	9.1%	13.7%	3.9	5.5%	17,978	4.5%	2.8%	12.3%	9.3%	8.5%	0.7%	162	4.4%
Western NY	11.5%	11.3%	4.6	3.8%	16,635	3.9%	2.7%	23.8%	9.2%	8.9%	0.4%	56	5.5%
All Districts	**9.2%**	**16.3%**	**3.9**	**6.0%**	**18,573**	**4.7%**	**2.2%**	**21.4%**	**7.6%**	**6.4%**	**1.2%**	**269**	**3.2%**

Region	Revenue Stress Indicators: Property Tax Rev / AGI	% of Districts in Which Property Taxes Exceed 7% of Income	Average State and Federal Aid / Total Revenue	Median Full Value Per Pupil 2009	Average Full Value Change 2007 to 2008	Average Full Value Change 2008 to 2009	% of Districts with Full Value Loss from 2008 to 2009	High-Cost Factors: Percentage of Pupils Eligible for Free or Reduced Priced Lunch	Percentage of Pupils with Limited English Proficiency	Number of Indicators on Which Regional Average is Worse than State Average
Capital Region	5.3%	11.6%	44.7%	$573,931	14.3%	6.6%	5.8%	31.7%	0.9%	**8**
Central NY	4.3%	2.0%	55.7%	$327,196	7.1%	5.2%	2.0%	35.2%	0.7%	**11**
Finger Lakes	4.3%	0.0%	54.1%	$321,663	4.7%	4.3%	0.0%	35.4%	1.3%	**11**
Long Island	5.7%	21.0%	24.7%	$1,088,360	7.6%	-2.3%	82.5%	19.1%	5.6%	**15**
Mid-Hudson	5.6%	20.0%	25.1%	$1,052,953	10.9%	1.2%	41.1%	22.3%	4.4%	**16**
Mohawk Valley	4.7%	9.5%	59.2%	$315,900	10.1%	7.5%	2.4%	42.8%	1.0%	**8**
North Country	4.9%	13.2%	61.9%	$381,121	13.2%	8.0%	1.9%	45.5%	0.4%	**8**
Southern Tier	4.7%	8.2%	60.5%	$350,352	11.6%	7.7%	1.4%	46.8%	0.6%	**6**
Western NY	3.9%	2.5%	57.9%	$303,779	3.9%	3.0%	7.5%	38.8%	1.1%	**8**
All Districts	**4.9%**	**10.8%**	**46.4%**	**$491,592**	**9.1%**	**3.9%**	**21.2%**	**33.6%**	**2.5%**	

=Region is doing worse than the State average.

Selected Fiscal Stress Indicators for School Districts by Region (2010)

Region	Operating Position Indicators: Average Unreserved Fund Balance / Total Expenditure (general fund only)	Percent with Unreserved Fund Balance < 5% of General Fund Expenditures	Liquidity (Current Assets / Current Liabilities)	Percent with Liquidity Ratio Less Than 1.5	Spending Pattern Indicators: General Fund Expend Per Pupil (2010)	Average Annual Change in Expend (2008 to 2010)	Percentage Point Change in Unreserved Fund Balance as a % of Expend (2008 to 2010)	Percentage of Districts with Decrease in UFB as a % of Expend	Debt Indicators: Debt Service as a % of Expend.	Building Aid as a % of Expend.	Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)	Effective Debt Per Pupil	Total Debt as a % of Full Value
Capital Region	11.7%	7.2%	4.1	2.9%	$18,278	2.6%	3.1%	23.2%	8.6%	7.2%	1.4%	$319	2.5%
Central NY	8.7%	12.2%	4.0	8.2%	$17,217	2.5%	3.0%	20.4%	9.6%	8.4%	1.2%	$204	4.2%
Finger Lakes	8.5%	11.6%	4.7	7.2%	$17,434	1.8%	2.1%	26.1%	10.4%	10.0%	0.4%	$58	4.4%
Long Island	9.0%	10.1%	4.1	1.0%	$21,765	3.0%	1.8%	25.3%	4.3%	2.3%	2.0%	$451	1.0%
Mid-Hudson	8.7%	11.6%	3.5	3.2%	$22,163	2.6%	1.7%	27.4%	5.9%	2.7%	3.1%	$736	1.3%
Mohawk Valley	13.7%	0.0%	6.1	7.3%	$16,905	1.8%	5.4%	9.8%	9.3%	9.6%	-0.3%	-$59	4.6%
North Country	16.4%	3.6%	7.0	1.8%	$18,205	1.9%	5.9%	9.1%	9.0%	8.4%	0.5%	$147	3.9%
Southern Tier	10.3%	8.2%	4.6	2.7%	$18,828	2.9%	3.1%	9.6%	10.2%	9.4%	0.8%	$154	4.6%
Western NY	13.4%	2.5%	5.3	1.3%	$17,314	2.7%	3.6%	22.5%	12.2%	10.1%	2.1%	$405	5.5%
All Districts	**10.8%**	**7.9%**	**4.7**	**3.5%**	**$19,082**	**2.5%**	**3.0%**	**20.5%**	**8.5%**	**7.0%**	**1.5%**	**$317**	**3.3%**

Region	Revenue Stress Indicators: Property Tax Rev / AGI	% of Districts in Which Property Taxes Exceed 7% of Income	Average State and Federal Aid / Total Revenue	Median Full Value Per Pupil 2010	Average Full Value Change 2009 to 2010	% of Districts with Full Value Loss from 2008 to 2009	% of Districts with Full Value Loss from 2009 to 2010	High-Cost Factors: Percentage of Pupils Eligible for Free or Reduced Priced Lunch (2010)	Percentage of Pupils with Limited English Proficiency (2009)	Total Number of Indicators on Which Regional Average is Worse Than State Average:
Capital Region	5.8%	18.8%	44.5%	$613,442	3.3%	5.8%	34.8%	34.3%	0.9%	7
Central NY	4.4%	2.1%	54.9%	$342,890	4.0%	2.0%	8.2%	37.8%	0.7%	9
Finger Lakes	4.5%	2.9%	54.4%	$344,136	2.8%	0.0%	5.8%	36.6%	1.3%	10
Long Island	6.2%	32.3%	24.2%	$1,024,799	-4.7%	82.3%	87.5%	21.2%	5.6%	16
Mid-Hudson	6.1%	25.3%	24.6%	$1,023,937	-3.1%	42.1%	87.4%	24.2%	4.4%	16
Mohawk Valley	4.7%	7.3%	60.2%	$333,857	3.5%	2.4%	12.2%	43.7%	1.0%	6
North Country	5.1%	18.2%	61.8%	$443,191	5.5%	3.6%	5.5%	47.6%	0.4%	6
Southern Tier	4.9%	9.6%	60.5%	$384,161	5.8%	1.4%	9.6%	48.1%	0.6%	9
Western NY	3.9%	3.8%	58.4%	$322,814	3.8%	7.5%	7.5%	41.3%	1.1%	9
All Districts	**5.2%**	**15.1%**	**46.4%**	**$513,991**	**1.7%**	**21.4%**	**35.1%**	35.6%	**2.5%**	

=Region is doing worse than the State average.

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