

Capital Region Indicators

	Region	Capital Region (Average)	All Districts
Average Unreserved Fund Balance / Total Expenditure (general fund only)		11.7%	10.8%
% with Unreserved Fund Balance < 5% of General Fund Expenditures		7.2%	7.9%
Liquidity (Current Assets / Current Liabilities)		4.1	4.7
% with Liquidity Ratio Less Than 1.5		2.9%	3.5%
General Fund Expend Per Pupil (2010)		\$18,278	\$19,082
Average Annual Change in Expend (2008 to 2010)		2.6%	2.5%
Percentage Point Change in Unreserved Fund Balance as a % of Expend		3.1%	3.0%
% of Districts with Decrease in UFB as a % of Expend		23.2%	20.5%
Debt Service as a % of Expend.		8.6%	8.5%
Building Aid as a % of Expend.		7.2%	7.0%
Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)		1.4%	1.5%
Effective Debt Per Pupil		\$319	\$317
Total Debt as a % of Full Value		2.5%	3.3%
Property Tax Rev / AGI		5.8%	5.2%
% of Dist in Which Prop Taxes Exceed 7% of Income		18.8%	15.1%
Average State and Federal Aid / Total Revenue		44.5%	46.4%
Median Full Value Per Pupil 2010		\$613,442	\$513,991
Average Full Value Change 2009 to 2010		3.3%	1.7%
% of Districts with Full Value Loss from 2008 to 2009		5.8%	21.4%
% of Districts with Full Value Loss from 2009 to 2010		34.8%	35.1%
Percentage of Pupils Eligible for Free or Reduced Priced Lunch (2010)		34.3%	35.6%
Percentage of Pupils with Limited English Proficiency (2009)		0.9%	2.5%
Number of Indicators on Which Regional Average is Worse Than State Average:		7	

Capital Region (Includes the following counties: Albany, Columbia, Green, Rensselaer, Saratoga, Schenectady, Warren and Washington)

- School districts in the Capital Region showed fewer signs of fiscal stress compared to other regions. On average, districts in the Capital Region fared more poorly than the State average on 7 of 22 indicators, although the differences are not significant for many of the indicators.

- Capital Region districts spend slightly less per pupil than the statewide average (\$18,278 vs. \$19,082 in 2010) and the growth in spending between 2008 and 2010 was consistent with the statewide average (2.6% vs. 2.5% statewide). These districts tend to have higher property taxes as a percent of residents' income, which may make it less feasible to increase real property tax revenues to meet rising costs and/or reductions in State aid.

- Fund balances as a percent of expenditures decreased for a slightly greater percentage of Capital Region districts when compared to districts statewide, which could indicate that these districts will have fewer "rainy day" funds to meet unanticipated revenue losses and/or expenditure increases.

Central NY Region Indicators

Region	Central NY Region (Average)	All Districts
Average Unreserved Fund Balance / Total Expenditure (general fund only)	8.7%	10.8%
% with Unreserved Fund Balance < 5% of General Fund Expenditures	12.2%	7.9%
Liquidity (Current Assets / Current Liabilities)	4.0	4.7
% with Liquidity Ratio Less Than 1.5	8.2%	3.5%
General Fund Expend Per Pupil (2010)	\$17,217	\$19,082
Average Annual Change in Expend (2008 to 2010)	2.5%	2.5%
Percentage Point Change in Unreserved Fund Balance as a % of Expend (2008 to 2010)	3.0%	3.0%
% of Districts with Decrease in UFB as a % of Expend	20.4%	20.5%
Debt Service as a % of Expend.	9.6%	8.5%
Building Aid as a % of Expend.	8.4%	7.0%
Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)	1.2%	1.5%
Effective Debt Per Pupil	\$204	\$317
Total Debt as a % of Full Value	4.2%	3.3%
Property Tax Rev / AGI	4.4%	5.2%
% of Dist in Which Prop Taxes Exceed 7% of Income	2.1%	15.1%
Average State and Federal Aid / Total Revenue	54.9%	46.4%
Median Full Value Per Pupil 2010	\$342,890	\$513,991
Average Full Value Change 2009 to 2010	4.0%	1.7%
% of Districts with Full Value Loss from 2008 to 2009	2.0%	21.4%
% of Districts with Full Value Loss from 2009 to 2010	8.2%	35.1%
Percentage of Pupils Eligible for Free or Reduced Priced Lunch (2010)	37.8%	35.6%
Percentage of Pupils with Limited English Proficiency (2009)	0.7%	2.5%
Number of Indicators on Which Regional Average is Worse Than State Average:	9	

Central New York (Includes the following counties: Cayuga, Cortland, Madison, Onondaga and Oswego)

- School districts in Central New York ranked worse than the State average on 9 of 22 indicators. These school districts tend to spend less per pupil than districts statewide (\$17,217 vs. \$19,082) and the increase in spending between 2008 and 2010 has been consistent with the statewide average.

- While a greater percentage of Central New York school districts have experienced declines in their tax base from 2009 to 2010 compared to the year prior, overall, districts in this region have fared better than districts statewide. Between 2009 and 2010, property values in 8.2% of these districts declined compared to 35.1% of districts statewide.

- Districts in this region, in general, are more dependent on State and Federal aid and tend to have lower property taxes as a percent of resident incomes.

- Maintaining the ability to meet current expenses with available cash on hand and maintaining adequate unreserved fund balance levels are key challenges facing Central New York school districts.

Finger Lakes Region Indicators

Region	Finger Lakes Region (Average)	All Districts
Average Unreserved Fund Balance / Total Expenditure (general fund only)	8.5%	10.8%
% with Unreserved Fund Balance <5% of General Fund Expenditures	11.6%	7.9%
Liquidity (Current Assets / Current Liabilities)	4.7	4.7
% with Liquidity Ratio Less Than 1.5	7.2%	3.5%
General Fund Expend Per Pupil (2010)	\$17,434	\$19,082
Average Annual Change in Expend (2008 to 2010)	1.8%	2.5%
Percentage Point Change in Unreserved Fund Balance as a % of Expend (2008 to 2010)	2.1%	3.0%
% of Districts with Decrease in UFB as a % of Expend	26.1%	20.5%
Debt Service as a % of Expend.	10.4%	8.5%
Building Aid as a % of Expend.	10.0%	7.0%
Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)	0.4%	1.5%
Effective Debt Per Pupil	\$58	\$317
Total Debt as a % of Full Value	4.4%	3.3%
Property Tax Rev / AGI	4.5%	5.2%
% of Dist in Which Prop Taxes Exceed 7% of Income	2.9%	15.1%
Average State and Federal Aid / Total Revenue	54.4%	46.4%
Median Full Value Per Pupil 2010	\$344,136	\$513,991
Average Full Value Change 2009 to 2010	2.8%	1.7%
% of Districts with Full Value Loss from 2008 to 2009	0.0%	21.4%
% of Districts with Full Value Loss from 2009 to 2010	5.8%	35.1%
Percentage of Pupils Eligible for Free or Reduced Priced Lunch (2010)	36.6%	35.6%
Percentage of Pupils with Limited English Proficiency (2009)	1.3%	2.5%
Number of Indicators on Which Regional Average is Worse Than State Average:	10	

Finger Lakes Region (Includes the following counties: Genesee, Livingston, Monroe, Ontario, Orleans, Seneca, Wayne, Wyoming and Yates)

- Districts in the Finger Lakes fared more poorly than the statewide average on 10 of 22 indicators. These districts, in general, spend less per pupil than the statewide average (\$17,434 vs. \$19,082) and the growth in spending was lower than the statewide average between 2008 and 2010 (1.8% vs. 2.5%).

- Districts in this region have been insulated from significant losses in property value compared to the rest of the State, putting less stress on property tax revenues. However, school districts in the Finger Lakes Region tend to be more reliant on State and Federal Aid.

- Maintaining adequate unreserved fund balance and available cash on hand to meet current expenses are two areas where these Districts do not fare as well compared to the statewide average. For example, 26% of Districts in this region have seen a recent decrease in unreserved fund balance as a percent of expenditures – compared to 20% of districts statewide, meaning that these districts will have fewer “rainy day” funds to meet unanticipated revenue losses and/or expenditure increases.

Long Island Region Indicators

	Region	Long Island Region (Average)	All Districts
Average Unreserved Fund Balance / Total Expenditure (general fund only)		9.0%	10.8%
% with Unreserved Fund Balance < 5% of General Fund Expenditures		10.1%	7.9%
Liquidity (Current Assets / Current Liabilities)		4.1	4.7
% with Liquidity Ratio Less Than 1.5		1.0%	3.5%
General Fund Expend Per Pupil (2010)		\$21,765	\$19,082
Average Annual Change in Expend (2008 to 2010)		3.0%	2.5%
Percentage Point Change in Unreserved Fund Balance as a % of Expend (2008 to 2010)		1.8%	3.0%
% of Districts with Decrease in UFB as a % of Expend		25.3%	20.5%
Debt Service as a % of Expend.		4.3%	8.5%
Building Aid as a % of Expend.		2.3%	7.0%
Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)		2.0%	1.5%
Effective Debt Per Pupil		\$451	\$317
Total Debt as a % of Full Value		1.0%	3.3%
Property Tax Rev / AGI		6.2%	5.2%
% of Dist in Which Prop Taxes Exceed 7% of Income		32.3%	15.1%
Average State and Federal Aid / Total Revenue		24.2%	46.4%
Median Full Value Per Pupil 2010		\$1,024,799	\$513,991
Average Full Value Change 2009 to 2010		-4.7%	1.7%
% of Districts with Full Value Loss from 2008 to 2009		82.3%	21.4%
% of Districts with Full Value Loss from 2009 to 2010		87.5%	35.1%
Percentage of Pupils Eligible for Free or Reduced Priced Lunch (2010)		21.2%	35.6%
Percentage of Pupils with Limited English Proficiency (2009)		5.6%	2.5%
Number of Indicators on Which Regional Average is Worse Than State Average:		16	

Long Island Region (Includes the following counties: Nassau and Suffolk)

- With the exceptions of school districts located in the Mid-Hudson Region, school districts in the Long Island Region tend to exhibit the most signs of fiscal stress, ranking worse than the statewide average on 16 of 22 indicators. These districts tend to spend more per pupil (\$21,765 vs. \$19,082) and expenditure growth outpaced the statewide average between 2008 and 2010 (3.0% vs. 2.5%).

- These districts are continuing to suffer the effects of the downturn in the housing market. Full value of property for districts in this region declined (between 2009 and 2010) for an overwhelming majority (87.5% vs. 35% statewide). Under such circumstances, increases in property tax rates are necessary just to maintain existing levels of service.

- These districts also are less reliant on State and Federal aid and more reliant on property taxes. Property taxes also tend to be high. The percent of school districts in this region where property taxes exceed 7% of income is more than double the statewide average.

Mid-Hudson Region Indicators

Region	Mid-Hudson Region (Average)	All Districts
Average Unreserved Fund Balance / Total Expenditure (general fund only)	8.7%	10.8%
% with Unreserved Fund Balance < 5% of General Fund Expenditures	11.6%	7.9%
Liquidity (Current Assets / Current Liabilities)	3.5	4.7
% with Liquidity Ratio Less Than 1.5	3.2%	3.5%
General Fund Expend Per Pupil (2010)	\$22,163	\$19,082
Average Annual Change in Expend (2008 to 2010)	2.6%	2.5%
Percentage Point Change in Unreserved Fund Balance as a % of Expend (2008 to 2010)	1.7%	3.0%
% of Districts with Decrease in UFB as a % of Expend	27.4%	20.5%
Debt Service as a % of Expend.	5.9%	8.5%
Building Aid as a % of Expend.	2.7%	7.0%
Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)	3.1%	1.5%
Effective Debt Per Pupil	\$736	\$317
Total Debt as a % of Full Value	1.3%	3.3%
Property Tax Rev / AGI	6.1%	5.2%
% of Dist in Which Prop Taxes Exceed 7% of Income	25.3%	15.1%
Average State and Federal Aid / Total Revenue	24.6%	46.4%
Median Full Value Per Pupil 2010	\$1,023,937	\$513,991
Average Full Value Change 2009 to 2010	-3.1%	1.7%
% of Districts with Full Value Loss from 2008 to 2009	42.1%	21.4%
% of Districts with Full Value Loss from 2009 to 2010	87.4%	35.1%
Percentage of Pupils Eligible for Free or Reduced Priced Lunch (2010)	24.2%	35.6%
Percentage of Pupils with Limited English Proficiency (2009)	4.4%	2.5%
Number of Indicators on Which Regional Average is Worse Than State Average:	16	

Mid-Hudson Region (Includes the following counties: Dutchess, Orange, Putnam, Rockland, Sullivan, Ulster, and Westchester)

- With the exception of school districts located in the Long Island Region, school districts in the Mid-Hudson Region tend to exhibit the most signs of fiscal stress, ranking worse than the statewide average on 16 of 22 indicators. These districts spend more per pupil than the statewide average (\$22,163 vs. \$19,082), although growth in expenditures has been consistent with growth statewide (2.6% vs. 2.5%).

- The majority of school districts located in the Mid-Hudson Region continue to struggle with declining property values – property values declined in more than 87% of districts as compared to 35% statewide. And, in over 25% of those districts, property taxes exceed 7% of income, as compared to 15% statewide. This is problematic as districts in the Mid-Hudson region are more reliant on property taxes and less reliant on State and Federal Aid.

Mohawk Valley Region Indicators

Region	Mohawk Valley Region (Average)	All Districts
Average Unreserved Fund Balance / Total Expenditure (general fund only)	13.7%	10.8%
% with Unreserved Fund Balance < 5% of General Fund Expenditures	0.0%	7.9%
Liquidity (Current Assets / Current Liabilities)	6.1	4.7
% with Liquidity Ratio Less Than 1.5	7.3%	3.5%
General Fund Expend Per Pupil (2010)	\$16,905	\$19,082
Average Annual Change in Expend (2008 to 2010)	1.8%	2.5%
Percentage Point Change in Unreserved Fund Balance as a % of Expend (2008 to 2010)	5.4%	3.0%
% of Districts with Decrease in UFB as a % of Expend	9.8%	20.5%
Debt Service as a % of Expend.	9.3%	8.5%
Building Aid as a % of Expend.	9.6%	7.0%
Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)	-0.3%	1.5%
Effective Debt Per Pupil	-\$59	\$317
Total Debt as a % of Full Value	4.6%	3.3%
Property Tax Rev / AGI	4.7%	5.2%
% of Dist in Which Prop Taxes Exceed 7% of Income	7.3%	15.1%
Average State and Federal Aid / Total Revenue	60.2%	46.4%
Median Full Value Per Pupil 2010	\$333,857	\$513,991
Average Full Value Change 2009 to 2010	3.5%	1.7%
% of Districts with Full Value Loss from 2008 to 2009	2.4%	21.4%
% of Districts with Full Value Loss from 2009 to 2010	12.2%	35.1%
Percentage of Pupils Eligible for Free or Reduced Priced Lunch (2010)	43.7%	35.6%
Percentage of Pupils with Limited English Proficiency (2009)	1.0%	2.5%
Number of Indicators on Which Regional Average is Worse Than State Average:	6	

Mohawk Valley (Includes the following counties: Fulton, Hamilton, Herkimer, Montgomery, Oneida and Schoharie)

- The Mohawk Valley Region (along with the North Country) had the best overall score on the indicators—scoring worse than the statewide average on only six of the 22 indicators.

- School districts in the Mohawk Valley spend less per pupil, on average, than the statewide average (\$16,905 vs. \$19,082) and growth in spending has also been less than the statewide average (1.8% vs. 2.5%).

- Property values are generally lower than the statewide average, as are the percentage of districts in which property taxes exceed 7% of income. However, the Region's districts have a higher than average percentage of pupils eligible for free and reduced priced lunch—an indicator of pupil need.

- These districts are twice as likely to have a liquidity ratio less than 1.5 compared to districts statewide, indicating that cash flow and the ability to cover current expenses is a risk. Like other upstate regions, Mohawk Valley districts also tend to be more dependent on State and federal revenues compared to districts overall.

North Country Region Indicators

Region	North Country Region (Average)	All Districts
Average Unreserved Fund Balance / Total Expenditure (general fund only)	16.4%	10.8%
% with Unreserved Fund Balance < 5% of General Fund Expenditures	3.6%	7.9%
Liquidity (Current Assets / Current Liabilities)	7.0	4.7
% with Liquidity Ratio Less Than 1.5	1.8%	3.5%
General Fund Expend Per Pupil (2010)	\$18,205	\$19,082
Average Annual Change in Expend (2008 to 2010)	1.9%	2.5%
Percentage Point Change in Unreserved Fund Balance as a % of Expend (2008 to 2010)	5.9%	3.0%
% of Districts with Decrease in UFB as a % of Expend	9.1%	20.5%
Debt Service as a % of Expend.	9.0%	8.5%
Building Aid as a % of Expend.	8.4%	7.0%
Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)	0.5%	1.5%
Effective Debt Per Pupil	\$147	\$317
Total Debt as a % of Full Value	3.9%	3.3%
Property Tax Rev / AGI	5.1%	5.2%
% of Dist in Which Prop Taxes Exceed 7% of Income	18.2%	15.1%
Average State and Federal Aid / Total Revenue	61.8%	46.4%
Median Full Value Per Pupil 2010	\$443,191	\$513,991
Average Full Value Change 2009 to 2010	5.5%	1.7%
% of Districts with Full Value Loss from 2008 to 2009	3.6%	21.4%
% of Districts with Full Value Loss from 2009 to 2010	5.5%	35.1%
Percentage of Pupils Eligible for Free or Reduced Priced Lunch (2010)	47.6%	35.6%
Percentage of Pupils with Limited English Proficiency (2009)	0.4%	2.5%
Number of Indicators on Which Regional Average is Worse Than State Average:	6	

North Country (Includes the following counties: Clinton, Essex, Franklin, Jefferson, Lewis and St. Lawrence)

- The North Country Region (along with the Mohawk Valley) had the best overall score on the indicators – with only six of 22 indicators ranking worse than the statewide average. These districts tend to spend less per pupil than districts statewide (\$18,205 vs. \$19,082) and spending growth has also been lower (1.9% vs. 2.5%).

- School districts in the North Country tend to be more dependent on State and federal revenues—funding sources which are both declining. These districts also have a greater-than-average proportion of pupils eligible for free and reduced priced lunch—an indicator of greater pupil need.

- Although the percent of districts in which property taxes exceed 7% of income is higher than the statewide average, this indicator may be influenced by the large number of vacation homes in this region.

Southern Tier Region Indicators

Region	Southern Tier Region (Average)	All Districts
Average Unreserved Fund Balance / Total Expenditure (general fund only)	10.3%	10.8%
% with Unreserved Fund Balance < 5% of General Fund Expenditures	8.2%	7.9%
Liquidity (Current Assets / Current Liabilities)	4.6	4.7
% with Liquidity Ratio Less Than 1.5	2.7%	3.5%
General Fund Expend Per Pupil (2010)	\$18,828	\$19,082
Average Annual Change in Expend (2008 to 2010)	2.9%	2.5%
Percentage Point Change in Unreserved Fund Balance as a % of Expend (2008 to 2010)	3.1%	3.0%
% of Districts with Decrease in UFB as a % of Expend	9.6%	20.5%
Debt Service as a % of Expend.	10.2%	8.5%
Building Aid as a % of Expend.	9.4%	7.0%
Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)	0.8%	1.5%
Effective Debt Per Pupil	\$154	\$317
Total Debt as a % of Full Value	4.6%	3.3%
Property Tax Rev / AGI	4.9%	5.2%
% of Dist in Which Prop Taxes Exceed 7% of Income	9.6%	15.1%
Average State and Federal Aid / Total Revenue	60.5%	46.4%
Median Full Value Per Pupil 2010	\$384,161	\$513,991
Average Full Value Change 2009 to 2010	5.8%	1.7%
% of Districts with Full Value Loss from 2008 to 2009	1.4%	21.4%
% of Districts with Full Value Loss from 2009 to 2010	9.6%	35.1%
Percentage of Pupils Eligible for Free or Reduced Priced Lunch (2010)	48.1%	35.6%
Percentage of Pupils with Limited English Proficiency (2009)	0.6%	2.5%
Number of Indicators on Which Regional Average is Worse Than State Average:	9	

Southern Tier (Includes the following counties: Broome, Chemung, Chenango, Delaware, Otsego, Tioga, Tompkins, Schuyler and Steuben)

- School districts in the Southern Tier ranked worse than the statewide average on 9 of 22 indicators. These districts tend to spend less per pupil than districts statewide (\$18,828 vs. \$19,082) although spending growth in recent years has exceeded the average growth statewide (2.9% vs. 2.5%).

- On average, districts in the Southern Tier have a high level of debt as a percentage of property values, but the net budgetary burden of the debt tends to be offset with State building aid.

- These districts also have a greater-than-average proportion of pupils eligible for free and reduced priced lunch—an indicator of greater pupil need and are more reliant on State and federal aid.

Western NY Region Indicators

Region	Western NY Region (Average)	All Districts
Average Unreserved Fund Balance / Total Expenditure (general fund only)	13.4%	10.8%
% with Unreserved Fund Balance < 5% of General Fund Expenditures	2.5%	7.9%
Liquidity (Current Assets / Current Liabilities)	5.3	4.7
% with Liquidity Ratio Less Than 1.5	1.3%	3.5%
General Fund Expend Per Pupil (2010)	\$17,314	\$19,082
Average Annual Change in Expend (2008 to 2010)	2.7%	2.5%
Percentage Point Change in Unreserved Fund Balance as a % of Expend (2008 to 2010)	3.6%	3.0%
% of Districts with Decrease in UFB as a % of Expend	22.5%	20.5%
Debt Service as a % of Expend.	12.2%	8.5%
Building Aid as a % of Expend.	10.1%	7.0%
Effective Debt Burden (Debt Service/exp - Bldg Aid/Exp)	2.1%	1.5%
Effective Debt Per Pupil	\$405	\$317
Total Debt as a % of Full Value	5.5%	3.3%
Property Tax Rev / AGI	3.9%	5.2%
% of Dist in Which Prop Taxes Exceed 7% of Income	3.8%	15.1%
Average State and Federal Aid / Total Revenue	58.4%	46.4%
Median Full Value Per Pupil 2010	\$322,814	\$513,991
Average Full Value Change 2009 to 2010	3.8%	1.7%
% of Districts with Full Value Loss from 2008 to 2009	7.5%	21.4%
% of Districts with Full Value Loss from 2009 to 2010	7.5%	35.1%
Percentage of Pupils Eligible for Free or Reduced Priced Lunch (2010)	41.3%	35.6%
Percentage of Pupils with Limited English Proficiency (2009)	1.1%	2.5%
Number of Indicators on Which Regional Average is Worse Than State Average:	9	

Western NY (Includes the following counties: Allegany, Cattaraugus, Chautauqua, Erie and Niagara)

- School districts in Western New York ranked worse than the statewide average on 9 of 22 indicators. In general, these districts spent less per pupil than the statewide average (\$17,314 vs. \$19,082) and spending growth has been slightly higher than the statewide average (2.7% vs. 2.5%).

- Although property values have not declined in the Western New York Region to the same extent as in the downstate areas (values declined in 7.5% of districts in this region as compared to 35% statewide), property values in this region are significantly lower than most other regions.

- Districts located in this region tend to have a higher than average debt level—both on a per pupil basis and as a percentage of property values.

- These districts also tend to be highly dependent on State aid and federal revenue—deriving over 58% of their aid from these sources.