

# FISCAL POLICY INSTITUTE

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## **The Southern Tier and School Finance Reform** Area school districts among state's neediest.

School districts in the 9-county Binghamton-Ithaca-Elmira- Corning area have a relatively high concentration of needy students but a relatively low level of fiscal capacity. The result is that the overwhelming majority of the 68 school districts in this 9-county area (Broome, Chemung, Chenango, Cortland, Delaware, Schuyler, Steuben, Tioga, and Tompkins counties) would benefit from a reform of the state's school funding system that aligns resources with student needs and which establishes a fair division of responsibility between the state government and local school districts for providing those resources.

All of the school finance reform proposals that have been advanced to date (including the preliminary report of the New York Adequacy Study sponsored by the Campaign for Fiscal Equity and other organizations; the preliminary report of the Campaign for Fiscal Equity's Operating Aid Task Force, and the school aid reform proposals advanced by the New York Board of Regents, the Midstate School Finance Consortium and the New York State Commission on Education Reform) recommend that additional resources be provided to school districts with the highest concentrations of needy students. Most of these reports have proposed using the percentage of students eligible for free or reduced price lunches (FRPL) as the measure for accomplishing this targeting of resources. On this measure, all but 7 of the 68 school districts in the 9-county Binghamton-Ithaca-Elmira- Corning area have greater concentrations of needy pupils than the majority of the state's school districts. Statewide, 50% of the 680 major regular school districts have FRPL eligibility rates of less than 29%. In the 9-county area, only 10% of districts are in this category. At the other end of the spectrum, 50% of the districts in the 9-county area have FRPL eligibility rates of 43% or more. Table 1 provides information on the FRPL eligibility rates for all the school districts in the 9-county area along with each district's rank among the state's 680 major school districts.

In addition to proposing that all schools be provided with the resources necessary to provide all of their students with the opportunity to obtain a sound basic education, the Campaign for Fiscal Equity's operating aid proposal also addresses the issue of taxpayer equity. In recognition of the fact that tax base or fiscal capacity is not magically distributed among the state's 680 school districts in the same proportion as students and student needs, the CFE operating aid proposal recommends that the responsibility for providing the necessary resources be divided between the state and the local school districts based on two measures of those local districts' fiscal capacity:

- (1) the full value of the taxable property in the district relative to a weighted pupil count that takes the district's concentration of needy pupils into consideration, and
- (2) the income of district residents relative to that same weighted pupil count.

On both of these measures, the fiscal capacity of the overwhelming majority of the 68 school districts in the 9-county area is below the state average.

Table 2 provides information on the taxable full value per pupil for each district in this area along with an indication of each district's ranking on this measure among the state's 680 school districts. On this measure, all but 11 of the 68 school districts in the 9-county area less tax base

per pupil than the majority of the state's school districts. Statewide, 50% of the 680 major regular school districts have more than \$191,000 of taxable full value per pupil. In the 9-county Binghamton-Ithaca-Elmira-Corning only 16% of districts are in this category. At the other end of the spectrum, 50% of the districts in the 9-county area have less than \$119,000 per pupil of full value.

The fiscal capacity of the school districts in this 9-county area is also relatively limited in terms of income. Here the measure that is used in school finance formulas is the Adjusted Gross Income (AGI) of school district residents as reported on their state income tax returns. The residents of all except 3 of the area's 68 school districts have substantially less AGI per pupil than the state average of \$95,144. This means that over 95% of the school districts in this region have less fiscal capacity as measured in this way. Table 3 provides information on the AGI per pupil for all the school districts in the 9-county area along with each district's rank among the state's 680 major school districts.

Each of the 3 tables also includes the Regents' estimation of the relative "Need/Resource Capacity" (NRC) of each district. The Regents' need/resource capacity index is a measure of each district's ability to meet the needs of its students with local resources. It in effect compares the district's relative need (as measured by an estimate of the percentage of children eligible for free or reduced price lunches) to the district's fiscal capacity (as measured by a combined wealth ratio that includes both a measure of taxable property values per pupil and a measure of income per pupil). Based on this index, a much greater percentage of the districts in the 9-county area are characterized as "high needs" districts than in the state as a whole and no districts in the area are characterized as low needs.

Regents' "Need/ Resource Capacity" (NRC) Category	<u>New York State - Total</u>		<u>9-County Area</u>	
	<u>Number of Districts</u>	<u>Percent of Districts</u>	<u>Number of Districts</u>	<u>Percent of Districts</u>
High Needs	207	30 %	41	60 %
Average Needs	338	50 %	27	40 %
Low Needs	135	20 %	0	0 %
Total	680	100 %	68	100 %

The analysis presented in this report confirms that Southern Tier residents would benefit enormously from a rational school aid formula – one based on student needs and area residents' ability to pay for quality schools. A comprehensive school aid reform plan of this type, as recommended by CFE's Operating Aid Task Force, would meet the requirements of the decision of the New York State Court of Appeals in the *Campaign for Fiscal Equity* case but such a statewide reform plan is not required by the Court's decision which technically applies only to New York City. This decision is up to the Legislature. The legislature could comply with the Court's order by ensuring that additional resources are made available to the New York State school system or by ensuring that additional resources are made available to all of the state's high need districts or it could fail to act at all and leave it to the court to fashion a remedy to the New York City funding issues raised in the decision. But under each of these scenarios the Legislature would be passing up a once in a lifetime opportunity to fashion a solution that ensures adequate resources for all of the states' schools and fair treatment of all of the state's taxpayers.

**Table 1: The overwhelming majority of the 68 school districts in the 9-county Binghamton-Ithaca-Elmira-Corning area, have greater concentrations of needy pupils than most of the state's school districts.**

County	School District	Regents' "Need/Resource Capacity" (NRC) Category	Percent Eligible for Free or Reduced Price Lunch		
			Percent	State Rank (out of 680)	Above or Below State Median (29%)
Broome	Binghamton City S. D.	High N/RC Urban-Suburban	68.3%	20	Above
Broome	Harpursville Central S. D.	High N/RC Rural	62.6%	32	Above
Broome	Deposit Central S. D.	High N/RC Rural	51.3%	86	Above
Broome	Whitney Point Central S. D.	High N/RC Rural	43.5%	166	Above
Broome	Johnson City Central S. D.	High N/RC Urban-Suburban	42.1%	182	Above
Broome	Chenango Forks Central S. D.	Average N/RC	35.2%	262	Above
Broome	Union-Endicott Central S. D.	Average N/RC	33.9%	280	Above
Broome	Chenango Valley Central S. D.	Average N/RC	33.8%	282	Above
Broome	Susquehanna Valley Central S. D.	Average N/RC	31.2%	313	Above
Broome	Windsor Central S. D.	Average N/RC	24.8%	392	<b>Below</b>
Broome	Maine-Endwell Central S. D.	Average N/RC	17.4%	458	<b>Below</b>
Broome	Vestal Central S. D.	Average N/RC	12.0%	512	<b>Below</b>
Chemung	Elmira City S. D.	High N/RC Urban-Suburban	53.8%	73	Above
Chemung	Elmira Heights Central S. D.	Average N/RC	38.9%	212	Above
Chemung	Horseheads Central S. D.	Average N/RC	24.2%	402	<b>Below</b>
Chenango	Afton Central S. D.	High N/RC Rural	54.2%	71	Above
Chenango	Bainbridge-Guilford Central S. D.	Average N/RC	47.7%	109	Above
Chenango	Oxford Academy and Central S. D.	High N/RC Rural	47.0%	116	Above
Chenango	Georgetown-South Otselic Central S. D.	High N/RC Rural	46.8%	118	Above
Chenango	Sherburne-Earlville Central S. D.	High N/RC Rural	46.5%	123	Above
Chenango	Norwich City S. D.	High N/RC Rural	44.4%	158	Above
Chenango	Unadilla Valley Central S. D.	High N/RC Rural	40.3%	195	Above
Chenango	Greene Central S. D.	Average N/RC	29.9%	333	Above
Cortland	Cincinnatus Central S. D.	High N/RC Rural	53.0%	79	Above
Cortland	McGraw Central S. D.	Average N/RC	44.4%	156	Above
Cortland	Marathon Central S. D.	High N/RC Rural	41.1%	184	Above
Cortland	Cortland City S. D.	High N/RC Urban-Suburban	39.9%	199	Above
Cortland	Homer Central S. D.	Average N/RC	25.2%	386	<b>Below</b>
Delaware	Charlotte Valley Central S. D.	High N/RC Rural	58.8%	43	Above
Delaware	Andes Central S. D.	Average N/RC	58.2%	46	Above
Delaware	South Kortright Central S. D.	High N/RC Rural	55.4%	63	Above
Delaware	Hancock Central S. D.	High N/RC Rural	50.7%	92	Above
Delaware	Downsville Central S. D.	Average N/RC	47.5%	111	Above
Delaware	Stamford Central S. D.	High N/RC Rural	46.3%	126	Above
Delaware	Margaretville Central S. D.	High N/RC Rural	45.6%	136	Above

**Table 1: The overwhelming majority of the 68 school districts in the 9-county Binghamton-Ithaca-Elmira-Corning area, have greater concentrations of needy pupils than most of the state's school districts.**

County	School District	Regents' "Need/Resource Capacity" (NRC) Category	Percent Eligible for Free or Reduced Price Lunch		
			Percent	State Rank (out of 680)	Above or Below State Median (29%)
Delaware	Franklin Central S. D.	High N/RC Rural	44.4%	155	Above
Delaware	Walton Central S. D.	High N/RC Rural	43.6%	163	Above
Delaware	Sidney Central S. D.	High N/RC Rural	43.4%	169	Above
Delaware	Roxbury Central S. D.	Average N/RC	38.4%	216	Above
Delaware	Delhi Central S. D.	Average N/RC	33.5%	286	Above
Schuyler	Odessa-Montour Central S. D.	High N/RC Rural	40.8%	189	Above
Schuyler	Watkins Glen Central S. D.	Average N/RC	32.0%	308	Above
Steuben	Addison Central S. D.	High N/RC Rural	67.0%	23	Above
Steuben	Hornell City S. D.	High N/RC Rural	57.1%	50	Above
Steuben	Avoca Central S. D.	High N/RC Rural	54.3%	69	Above
Steuben	Greenwood Central S. D.	High N/RC Rural	51.1%	90	Above
Steuben	Prattsburgh Central S. D.	High N/RC Rural	50.0%	96	Above
Steuben	Canisteo Central S. D.	High N/RC Rural	48.1%	106	Above
Steuben	Bath Central S. D.	High N/RC Rural	45.6%	137	Above
Steuben	Hammondsport Central S. D.	Average N/RC	44.8%	143	Above
Steuben	Campbell-Savona Central S. D.	High N/RC Rural	44.7%	146	Above
Steuben	Corning City S. D.	Average N/RC	37.2%	231	Above
Steuben	Jasper-Troupsburg Central S. D.	High N/RC Rural	35.4%	258	Above
Steuben	Wayland-Cohocton Central S. D.	Average N/RC	34.8%	268	Above
Steuben	Arkport Central S. D.	Average N/RC	30.2%	330	Above
Steuben	Bradford Central S. D.	High N/RC Rural	N/A	N/A	N/A
Tioga	Spencer-Van Etten Central S. D.	High N/RC Rural	43.3%	171	Above
Tioga	Tioga Central S. D.	High N/RC Rural	40.4%	193	Above
Tioga	Candor Central S. D.	High N/RC Rural	40.0%	197	Above
Tioga	Waverly Central S. D.	High N/RC Rural	38.9%	210	Above
Tioga	Newark Valley Central S. D.	High N/RC Rural	34.4%	273	Above
Tioga	Owego-Apalachin Central S. D.	Average N/RC	30.4%	328	Above
Tompkins	Newfield Central S. D.	High N/RC Rural	56.3%	55	Above
Tompkins	Ithaca City S. D.	Average N/RC	35.4%	258	Above
Tompkins	Groton Central S. D.	High N/RC Rural	33.9%	281	Above
Tompkins	Dryden Central S. D.	Average N/RC	30.4%	327	Above
Tompkins	Trumansburg Central S. D.	Average N/RC	25.8%	381	<b>Below</b>
Tompkins	Lansing Central S. D.	Average N/RC	14.2%	497	<b>Below</b>

**Table 2: The overwhelming majority of the 68 school districts in the 9-county Binghamton-Ithaca-Elmira-Corning area, have less taxable full value than most of the state's school districts.**

County	School District	Regents' "Need/Resource Capacity" (NRC) Category	Taxable Full Value per Poverty Weighted TWPU (Total Wealth Pupil Units)		
			Amount	State Rank (out of 680)	Below or Above State Median (\$191,000)
Broome	Whitney Point Central S. D.	High N/RC Rural	76,198	18	Below
Broome	Harpursville Central S. D.	High N/RC Rural	77,698	21	Below
Broome	Binghamton City S. D.	High N/RC Urban-Suburban	96,414	64	Below
Broome	Chenango Forks Central S. D.	Average N/RC	108,208	111	Below
Broome	Susquehanna Valley Central S. D.	Average N/RC	118,923	143	Below
Broome	Windsor Central S. D.	Average N/RC	126,279	166	Below
Broome	Maine-Endwell Central S. D.	Average N/RC	132,926	191	Below
Broome	Union-Endicott Central S. D.	Average N/RC	147,741	233	Below
Broome	Chenango Valley Central S. D.	Average N/RC	150,970	246	Below
Broome	Johnson City Central S. D.	High N/RC Urban-Suburban	172,316	295	Below
Broome	Vestal Central S. D.	Average N/RC	209,001	368	<b>Above</b>
Broome	Deposit Central S. D.	High N/RC Rural	270,484	437	<b>Above</b>
Chemung	Elmira City S. D.	High N/RC Urban-Suburban	90,002	41	Below
Chemung	Elmira Heights Central S. D.	Average N/RC	139,824	214	Below
Chemung	Horseheads Central S. D.	Average N/RC	189,359	337	Below
Chenango	Sherburne-Earlville Central S. D.	High N/RC Rural	74,345	16	Below
Chenango	Oxford Academy and Central S. D.	High N/RC Rural	93,374	52	Below
Chenango	Afton Central S. D.	High N/RC Rural	95,860	61	Below
Chenango	Bainbridge-Guilford Central S. D.	Average N/RC	96,569	65	Below
Chenango	Unadilla Valley Central S. D.	High N/RC Rural	97,045	67	Below
Chenango	Norwich City S. D.	High N/RC Rural	107,510	108	Below
Chenango	Greene Central S. D.	Average N/RC	110,179	120	Below
Chenango	Georgetown-South Otselic Central S. D.	High N/RC Rural	126,183	165	Below
Cortland	Marathon Central S. D.	High N/RC Rural	73,931	15	Below
Cortland	Cincinnatus Central S. D.	High N/RC Rural	99,553	79	Below
Cortland	McGraw Central S. D.	Average N/RC	108,476	114	Below
Cortland	Cortland City S. D.	High N/RC Urban-Suburban	130,897	182	Below
Cortland	Homer Central S. D.	Average N/RC	140,388	219	Below
Delaware	Sidney Central S. D.	High N/RC Rural	108,006	110	Below
Delaware	Stamford Central S. D.	High N/RC Rural	149,980	241	Below
Delaware	Charlotte Valley Central S. D.	High N/RC Rural	150,373	242	Below
Delaware	Walton Central S. D.	High N/RC Rural	159,569	265	Below
Delaware	Franklin Central S. D.	High N/RC Rural	169,419	286	Below
Delaware	Hancock Central S. D.	High N/RC Rural	182,832	324	Below
Delaware	South Kortright Central S. D.	High N/RC Rural	212,156	376	<b>Above</b>

**Table 2: The overwhelming majority of the 68 school districts in the 9-county Binghamton-Ithaca-Elmira-Corning area, have less taxable full value than most of the state's school districts.**

County	School District	Regents' "Need/Resource Capacity" (NRC) Category	Taxable Full Value per Poverty Weighted TWPU (Total Wealth Pupil Units)		
			Amount	State Rank (out of 680)	Below or Above State Median (\$191,000)
Delaware	Delhi Central S. D.	Average N/RC	257,939	419	<b>Above</b>
Delaware	Roxbury Central S. D.	Average N/RC	346,739	501	<b>Above</b>
Delaware	Margaretville Central S. D.	High N/RC Rural	471,992	561	<b>Above</b>
Delaware	Andes Central S. D.	Average N/RC	574,573	591	<b>Above</b>
Delaware	Downsville Central S. D.	Average N/RC	750,512	616	<b>Above</b>
Schuyler	Odessa-Montour Central S. D.	High N/RC Rural	107,441	107	Below
Schuyler	Watkins Glen Central S. D.	Average N/RC	175,295	304	Below
Steuben	Hornell City S. D.	High N/RC Rural	68,554	7	Below
Steuben	Campbell-Savona Central S. D.	High N/RC Rural	81,097	26	Below
Steuben	Canisteo Central S. D.	High N/RC Rural	87,014	33	Below
Steuben	Avoca Central S. D.	High N/RC Rural	91,600	50	Below
Steuben	Addison Central S. D.	High N/RC Rural	95,420	58	Below
Steuben	Bath Central S. D.	High N/RC Rural	99,390	78	Below
Steuben	Wayland-Cohocton Central S. D.	Average N/RC	99,664	80	Below
Steuben	Jasper-Troupsburg Central S. D.	High N/RC Rural	109,202	116	Below
Steuben	Greenwood Central S. D.	High N/RC Rural	114,470	128	Below
Steuben	Prattsburgh Central S. D.	High N/RC Rural	123,788	160	Below
Steuben	Arkport Central S. D.	Average N/RC	130,696	181	Below
Steuben	Bradford Central S. D.	High N/RC Rural	155,188	256	Below
Steuben	Corning City S. D.	Average N/RC	163,845	275	Below
Steuben	Hammondsport Central S. D.	Average N/RC	363,260	516	<b>Above</b>
Tioga	Tioga Central S. D.	High N/RC Rural	91,584	49	Below
Tioga	Candor Central S. D.	High N/RC Rural	97,061	69	Below
Tioga	Newark Valley Central S. D.	High N/RC Rural	100,865	86	Below
Tioga	Waverly Central S. D.	High N/RC Rural	101,969	91	Below
Tioga	Spencer-Van Etten Central S. D.	High N/RC Rural	102,582	93	Below
Tioga	Owego-Apalachin Central S. D.	Average N/RC	148,298	237	Below
Tompkins	Groton Central S. D.	High N/RC Rural	91,435	47	Below
Tompkins	Newfield Central S. D.	High N/RC Rural	101,523	87	Below
Tompkins	Trumansburg Central S. D.	Average N/RC	127,074	172	Below
Tompkins	Dryden Central S. D.	Average N/RC	139,758	213	Below
Tompkins	Lansing Central S. D.	Average N/RC	284,672	455	<b>Above</b>
Tompkins	Ithaca City S. D.	Average N/RC	285,637	456	<b>Above</b>

**Table 3: The residents of the overwhelming majority of the 68 school districts in the 9-county Binghamton-Ithaca-Elmira-Corning area, have substantially less Adjusted Gross Income Per Pupil than the state average.**

County	School District	Regents' "Need/Resource Capacity" (NRC) Category	Adjusted Gross Income per Poverty Weighted TWPU (Total Wealth Pupil Units)		
			Amount	State Rank (out of 680)	Below or Above State Average (\$95,144)
Broome	Harpursville Central S. D.	High N/RC Rural	37,187	46	Below
Broome	Deposit Central S. D.	High N/RC Rural	37,708	50	Below
Broome	Whitney Point Central S. D.	High N/RC Rural	38,712	57	Below
Broome	Windsor Central S. D.	Average N/RC	52,123	208	Below
Broome	Binghamton City S. D.	High N/RC Urban-Suburban	52,179	210	Below
Broome	Susquehanna Valley Central S. D.	Average N/RC	60,841	286	Below
Broome	Johnson City Central S. D.	High N/RC Urban-Suburban	63,490	312	Below
Broome	Chenango Forks Central S. D.	Average N/RC	64,092	316	Below
Broome	Chenango Valley Central S. D.	Average N/RC	69,463	351	Below
Broome	Maine-Endwell Central S. D.	Average N/RC	78,212	397	Below
Broome	Union-Endicott Central S. D.	Average N/RC	80,402	418	Below
Broome	Vestal Central S. D.	Average N/RC	105,544	500	<b>Above</b>
Chemung	Elmira City S. D.	High N/RC Urban-Suburban	50,914	196	Below
Chemung	Elmira Heights Central S. D.	Average N/RC	61,091	289	Below
Chemung	Horseheads Central S. D.	Average N/RC	81,309	421	Below
Chenango	Sherburne-Earlville Central S. D.	High N/RC Rural	34,462	25	Below
Chenango	Georgetown-South Otselic Central S. D.	High N/RC Rural	35,336	29	Below
Chenango	Unadilla Valley Central S. D.	High N/RC Rural	39,545	65	Below
Chenango	Oxford Academy and Central S. D.	High N/RC Rural	41,029	78	Below
Chenango	Bainbridge-Guilford Central S. D.	Average N/RC	46,118	138	Below
Chenango	Afton Central S. D.	High N/RC Rural	47,196	150	Below
Chenango	Greene Central S. D.	Average N/RC	51,024	199	Below
Chenango	Norwich City S. D.	High N/RC Rural	54,058	226	Below
Cortland	Marathon Central S. D.	High N/RC Rural	33,999	22	Below
Cortland	Cincinnatus Central S. D.	High N/RC Rural	35,596	30	Below
Cortland	McGraw Central S. D.	Average N/RC	47,473	158	Below
Cortland	Cortland City S. D.	High N/RC Urban-Suburban	58,881	265	Below
Cortland	Homer Central S. D.	Average N/RC	63,640	314	Below
Delaware	Downsville Central S. D.	Average N/RC	38,967	60	Below
Delaware	Hancock Central S. D.	High N/RC Rural	41,102	80	Below
Delaware	South Kortright Central S. D.	High N/RC Rural	41,326	84	Below
Delaware	Sidney Central S. D.	High N/RC Rural	42,576	93	Below
Delaware	Walton Central S. D.	High N/RC Rural	43,761	109	Below
Delaware	Charlotte Valley Central S. D.	High N/RC Rural	44,896	123	Below
Delaware	Franklin Central S. D.	High N/RC Rural	48,224	173	Below

**Table 3: The residents of the overwhelming majority of the 68 school districts in the 9-county Binghamton-Ithaca-Elmira-Corning area, have substantially less Adjusted Gross Income Per Pupil than the state average.**

County	School District	Regents' "Need/Resource Capacity" (NRC) Category	Adjusted Gross Income per Poverty Weighted TWPU (Total Wealth Pupil Units)		
			Amount	State Rank (out of 680)	Below or Above State Average (\$95,144)
Delaware	Stamford Central S. D.	High N/RC Rural	48,716	178	Below
Delaware	Roxbury Central S. D.	Average N/RC	54,297	229	Below
Delaware	Margaretville Central S. D.	High N/RC Rural	54,412	230	Below
Delaware	Delhi Central S. D.	Average N/RC	61,067	288	Below
Delaware	Andes Central S. D.	Average N/RC	66,613	330	Below
Schuyler	Odessa-Montour Central S. D.	High N/RC Rural	55,020	234	Below
Schuyler	Watkins Glen Central S. D.	Average N/RC	58,497	261	Below
Steuben	Avoca Central S. D.	High N/RC Rural	32,875	18	Below
Steuben	Jasper-Troupsburg Central S. D.	High N/RC Rural	35,117	27	Below
Steuben	Prattsburgh Central S. D.	High N/RC Rural	37,616	48	Below
Steuben	Hornell City S. D.	High N/RC Rural	37,619	49	Below
Steuben	Canisteo Central S. D.	High N/RC Rural	37,917	52	Below
Steuben	Addison Central S. D.	High N/RC Rural	38,454	55	Below
Steuben	Greenwood Central S. D.	High N/RC Rural	39,558	66	Below
Steuben	Campbell-Savona Central S. D.	High N/RC Rural	42,401	91	Below
Steuben	Wayland-Cohocton Central S. D.	Average N/RC	45,902	134	Below
Steuben	Bath Central S. D.	High N/RC Rural	50,397	191	Below
Steuben	Arkport Central S. D.	Average N/RC	51,401	203	Below
Steuben	Bradford Central S. D.	High N/RC Rural	54,283	228	Below
Steuben	Hammondsport Central S. D.	Average N/RC	75,950	384	Below
Steuben	Corning City S. D.	Average N/RC	98,840	488	<b>Above</b>
Tioga	Candor Central S. D.	High N/RC Rural	42,668	95	Below
Tioga	Tioga Central S. D.	High N/RC Rural	43,112	100	Below
Tioga	Spencer-Van Etten Central S. D.	High N/RC Rural	46,944	148	Below
Tioga	Waverly Central S. D.	High N/RC Rural	48,845	181	Below
Tioga	Newark Valley Central S. D.	High N/RC Rural	54,522	231	Below
Tioga	Owego-Apalachin Central S. D.	Average N/RC	70,696	359	Below
Tompkins	Newfield Central S. D.	High N/RC Rural	46,496	139	Below
Tompkins	Groton Central S. D.	High N/RC Rural	47,874	168	Below
Tompkins	Trumansburg Central S. D.	Average N/RC	58,336	256	Below
Tompkins	Dryden Central S. D.	Average N/RC	69,518	353	Below
Tompkins	Lansing Central S. D.	Average N/RC	91,413	464	Below
Tompkins	Ithaca City S. D.	Average N/RC	112,374	516	<b>Above</b>